



Statistics Netherlands  
Division of Macro-economic Statistics and Dissemination  
Department for National Accounts

## **GROSS NATIONAL INCOME INVENTORY (ESA 95)**

### **THE NETHERLANDS**

Voorburg, December 2004

(First draft, Spring 2001)

**GROSS NATIONAL INCOME INVENTORY (ESA 95)  
THE NETHERLANDS**

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## CHAPTER 1 OVERVIEW OF THE SYSTEM OF ACCOUNTS

### 1.1 Introduction

#### *Geographical coverage*

The delimitation of the Netherlands economic territory and the designation of residents are in conformity with the definitions given in ESA 95, paragraphs 2.01 to 2.10 inclusive.

The Kingdom of the Netherlands consists of three parts:

- the Netherlands, that is the territory of the Kingdom in Europe;
- the Netherlands Antilles (Curaçao, Bonaire, part of the Island of St. Martin, St. Eustatius and Saba);
- Aruba (separated from the Netherlands Antilles in 1985).

Whilst a number of matters subject to royal authority, such as defence and foreign relations, are regulated jointly, the three parts enjoy complete autonomy with regard to other "national" matters.

The Dutch economic territory does not encompass Aruba or the Netherlands Antilles, because:

- under the protocol of 25 March 1957, the Treaty of Rome applies only to the Kingdom in Europe and Netherlands New Guinea;
- by a convention of 13 November 1962, the Netherlands Antilles were incorporated in annex IV (associated countries and areas) of the Treaty of Rome;
- the European Community is based on a customs union (Article 9 of the Treaty of Rome); ESA 1995, paragraph 2.05, refers to the territory benefiting from the free movement of goods;
- only that part of the territory of the Kingdom lying within Europe forms part of the Community customs area (Directive 2151/84/EC of 23 July 1984, OJ L 197).

There are no free trade areas within the Netherlands territory. The value added in bonded warehouses, as a result, for instance, of storage and duty-free sales at airports, is included in GDP.

The Dutch section of the continental shelf is regarded as part of the economic area of the Netherlands. The extraction of oil and gas that takes place in this area is thus included in Dutch GDP. Inclusion in the statistics is based on the grant of an operating licence.

Territorial enclaves as defined in ESA 1995, paragraph 2.05, relate in particular to Dutch embassies and some barrack areas in NATO partner countries. Extra-territorial enclaves as defined in ESA 1995, paragraph 2.06, include foreign embassies and consulates, the Permanent Court of Arbitration, AFCENT, the Dutch Reactor Centre, Estec, Eurocontrol and an air force base and a few mobilisation complexes of other NATO countries.

The Netherlands does not have any deposits situated in international waters outside the Dutch part of the continental shelf that are exploited by resident units.



A point worth mentioning is that, in the province of Noord-Brabant, there are about 30 small Belgian areas that together form the municipality of Baarle-Hertog. These areas in turn enclose two small enclaves, which form part of the Dutch municipality of Baarle-Nassau.

### *Organisation*

The national accounts are compiled by the Department for National Accounts, which forms part of the Division of Macro-economic Statistics and Dissemination of Statistics Netherlands.

Statistics Netherlands (CBS) is a government body operating under the auspices of the Ministry of Economic Affairs. Its research fields are defined by the National Commission on Statistics, an independent body made up of representatives of government, science and interest groups.

The information collected by the CBS covers a variety of social and economic aspects, from which macro-economic indicators as economic growth, consumer prices and also data on individual living conditions are derived. For this purpose, hundreds of surveys are conducted every year among enterprises and households and private and government bodies. The CBS ensures the confidentiality of individual data. Survey results provide a wealth of information on Dutch society. Statistical expertise backed up by scientific analysis ensures the adequacy and reliability of the information.

Responsibility for statistics is divided between the three following divisions:

- the Division of Business Statistics is responsible for drawing up business and enterprise statistics;
- the Division of Social and Spatial Statistics compiles personal, household and regional statistics;
- the Division of Macro-economic Statistics and Dissemination is responsible for preparing the CBS work programme, the macro-integration (national accounts, labour accounts), price information (CPI, PPI) and the coordination of all CBS publications.

The fourth division, Technology and Facilities, takes care of all CBS support activities as well as software and methodological development.

The Department for National Accounts is responsible for compiling integrated statistics which provide a coherent overview of socio-economic developments in the Dutch society at both macro and meso levels. Familiar examples are the supply and use tables, the institutional sector accounts and the labour accounts. The NA-department relies on a large number of statistics compiled by other CBS divisions for the compilation of its statistical output.

## **1.2 Revision policy and timetable for the revision and final adoption of the estimates**

The national accounts provide a quantitative description of the economic developments which have taken place over a given period in the Netherlands. The information required for the compilation of the national accounts is obtained from a great variety of sources which differ, in composition and quality, over time. The changes in the sources can lead to new insights with regard to level estimates and price and volume changes of variables. Because the information requirements of national accounts users also change in the course of time, it may be necessary to amend definitions, classifications and estimation methods.

A proper description of the economic process should satisfy the two conditions:

- up-to-dateness;
- continuity.

Up-to-dateness refers to description of the economic process over a given period, applying the latest insights in definitions, statistical sources, etc. Continuity means the comparability of the data over several periods, resulting in proper estimates of volume and price changes. It is not (always) possible to meet both requirements simultaneously. The approach adopted in the Netherlands emphasizes the continuity and ensures that the data are comparable with those of a pre-determined base year (the year of the last major revision). To this end, price and volume changes between individual periods are estimated as accurately as possible and used to calculate levels that are comparable with those of the base year. In this way the continuity requirement is met.

The up-to-dateness requirement is approximated by regular revisions of the national accounts data. Then the level estimates of the NA-variables are adjusted in line with the latest findings in the field of concepts, definitions, classifications, estimation methods and the like. The national accounts are reviewed periodically, however not too frequently in order not to distort the comparability of data over time too often. The recent revisions of the national accounts in the Netherlands relate to accounting years 1977, 1987 and 1995. Classifications in respect of the 1993 accounting year were also amended (obviously, this "technical" adjustment did not entail a revision of the macro-economic data).

In case of a benchmark revision, all recent insights are processed simultaneously and all level estimates are reviewed. Afterwards the existing time series are revised in order to restore the comparability in time. Benchmark revisions obviously require considerable effort, which is one of the reasons precluding annual execution. Similarly, it seems unlikely that users of national accounts data would welcome new, revised time series every year.

The immediate impetus for the revision in the accounting year 1995 was the introduction, in 1999, of ESA 95 in the EU Member States. The new ESA primarily provides guidelines for the adaptation of national accounts to new economic circumstances. The application of the ESA-guidelines also improves the international comparability of macro-economic data, which is important in the context of Economic and Monetary Union (EMU). More than in the past, EMU and EU policy indicators and financial flows are directly derived from or linked to national accounts data. By the way, the ESA 95 is strongly linked to the new UN guidelines as set out in the 1993 System of National Accounts (SNA 1993).

The 1995 revision incorporated a number of new statistical insights and results were included in the Dutch national accounts. A number of new data sources were introduced and new estimation methods were applied. Also a link was established between the labour-market and income data available in the labour accounts and the national accounts so labour-market data of the two accounting systems are now fully consistent.

The national accounts are published annually in the first half of September. They provide provisional estimates of national accounting data for the two most recent years and "definitive" estimates for earlier years. Provisional data are subsequently adjusted; Definitive published data are generally not revised in subsequent publications; they remain unchanged until the next major revision.

This may be shown schematically as follows:

*National accounts published in September of year T:*

- provisional figures for year T-1;
- revised provisional figures for year T-2;
- definitive figures for year T-3.

*National accounts published in September of year T+1:*

- provisional figures for year T;
- revised provisional figures for year T-1;
- definitive figures for year T-2.

*National accounts published in September of year T+2:*

- provisional figures for year T+1;
- revised provisional figures for year T;
- definitive figures for year T-1.

In general, the detail of the breakdown of the data increases in line with the definitiveness of the figures. For both provisional and definitive national accounts, the comparability of results over time is ensured.

In the near future the goal will be to speed up the national accounts compilation cycle.

### **1.3 The production approach**

From the point of view of production, gross domestic product (GDP) at market prices is estimated with reference to annually compiled supply and use tables both in current prices and in prices of the previous year.

*“Constant prices”*

Tables are compiled in previous year's prices in order to achieve an accurate breakdown of *value* changes in subsequent years into *volume* and *price* changes. The base-year table (for 1996 relative to 1995, the base year is 1995) then provides the specific weights for each industry and commodity, used in the index formulae by which the price data are “aggregated”. Obviously, this also holds for higher aggregates which can be derived from the supply and use table and the input-output table. The great statistical benefit of a system based on prices of the previous year is that the weights that are applied in the index formulae are always as up-to-date as possible. This ensures the most accurate estimates of volume changes at all times.

*Market versus non-market*

The distinction between market and other non-market producers is extremely important for the determination of both output value and value added. Whilst the output value of market producers is determined from the revenue side, the output of non-market producers is calculated as the sum of the costs of total input (including labour and consumption of fixed capital). In this connection, the net operating surplus of non-market producers is by definition assumed to be zero. Consequently, the output value of non-market producers is equivalent to the sum of remuneration of employees, consumption of fixed capital, intermediate consumption and other taxes on production paid minus other subsidies received.

### *Valuation*

Three ways of valuation are applied referring to domestically produced goods, namely "basic price", "producer's price" and "purchaser's price". The basic price is the amount actually realized by the producer. This amount frequently differs from the price the producer must charge (the producer's price), since he also has to take account of taxes on products (such as excise duties) and subsidies on products. The purchaser's price, the price paid by the customer, equals the producer's price raised by any transport and trade margins in concern with the product in question and VAT, if applicable.

For imported goods two ways of valuation are of interest, namely the "purchaser's price" and the "cif price". The difference consists of taxes on products, including import duties, (as plus items) and subsidies on products (as minus items), transport margins on the Dutch territory, trade margins and VAT (if applicable), which are included in the former but not in the latter.

Use-table figures are recorded at purchaser's prices. In the supply table, domestic production figures are recorded at basic prices and imports at cif-prices. Therefore three additional columns are included in the supply table in order to fill the valuation gap. These columns relate to trade margins, transport margins and taxes and subsidies on products, all detailed by commodity which account for the valuation gap between the supply table and the use table. In the input-output table, domestically produced goods are valued at basic prices or producer's prices and imported goods are valued at cif-prices.

### *Transition from private accounting and administrative concepts to the national accounts concepts used in ESA 95*

In the national accounts, a number of concepts are defined in another way as is usual in commercial accounting. One long-existing example is the concept of "depreciation". Commercial accounting deals with depreciation terms which are applied from a physical, economic, administrative and/or fiscal point of view. As a result, depreciation terms and methods of valuation may vary between enterprises for one and the same type of asset, implying that depreciation patterns may be specific for individual units. This is an undesirable position for national accounts. Consequently, it was decided to adopt a depreciation method providing more comparable data (the Perpetual Inventory Method, PIM).

At a number of points in ESA 95, it was decided to adopt a kind of registration different from what is normally done in commercial accounting. This essentially relates to payments in kind, investment in software, consumption of fixed capital in general and more specific, consumption of fixed capital for infrastructure.

### *Role of direct and indirect estimation methods*

In general estimates in the Dutch national accounts are based on observed (survey) data and/or annual reports. When no such data are available, use is made of indirect estimation methods or extrapolated base-year estimates applying a combination of volume and price indicators.

### *Agriculture*

To a considerable extent, agricultural data are based on estimates of volume data (observed and harvest estimates) multiplied by prices.

### *Manufacturing*

Estimates for manufacturing, construction and public utilities are largely based on observed data (production statistics), however only extrapolated sampling values are available for smaller units. In general the estimation processes for data for manufacturing are all the same. The food processing industry is an exception. The usual estimation procedure cannot be applied in this case, since observation largely relates to bookkeeping years, which not always coincide with the calendar year. Below, the estimation process for manufacturing is presented in more detail. Diagram 1.3-1 summarises the most important sources applied in making estimates for manufacturing.

***Diagram 1.3-1 The most important sources for manufacturing***

Basic sources	Checks and adjustments
Data	Data
- Production statistics	- Production statistics
- Survey on small units in manufacturing	- Turnover statistics
- Consumer-price statistics	- Foreign Trade Statistics
- Producer-price statistics	- Collective wage agreements
- Prodcum statistics	- Prodcum statistics
Registers	Registers
- General Business Register (GBR)	- General Business Register (GBR)
Classifications	
- Standard Industry Code (SIC = SBI 93)	
- Goods category classification in supply and use tables	

Data collection and data preparation as a step before the integration process, is a multi-stage operation dealing with the various size categories separately (see Diagram 1.3-2), in the degree of detail in which the data are made available in relation to size category. This approach is due to the fact that more detailed information is collected by larger units. The Survey on small units in manufacturing provides less detailed data for size categories (0-4). Calculations are made in multiples of 100 000 guilders.

The most important analyses carried out, are the annual current-price comparisons (of output and intermediate consumption) and the constant-price calculations. For the latter, a price index for each commodity is drawn up from an annually updated database containing all price information per product category available at the Statistics Netherlands: consumer-price indices and producer-price indices for domestic output, exports and imports. The information is used to compile plausible price and volume indices for all commodities produced and/or used within an industry, where the volume changes of production and intermediate consumption and trends in labour input in comparison with value added (labour productivity) play an important role.

Other analyses conducted, relate to the plausibility of estimated price and volume changes (at commodity level and in time series) in view of the continuity item, the domestic/foreign sales ratio, the domestic product/import ratio, the changes in the wage bill per employee and the relationship between operating surplus/mixed income and the number of units per size category and legal form.

The compilation process of the supply and use system ends up with balancing supply and demand per commodity. This leads to adjustments of the original data derived from the statistical sources. This process is guided by a search for mistakes, implausible volume and/or price changes, less reliable data, etc. The main object of the balancing policy is to avoid

adjustment of value added as far as possible. Value added may only be adjusted in a discussion with the relevant industrial experts and in general agreement.

***Diagram 1.3-2. Summary of operations required to arrive at a final estimate from source data***

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**1** Size-category 6-9 data provision

At this stage, the available data are subjected to a detailed plausibility examination which focuses, among others, on value changes over time and continuity. Where necessary, the data are amended.

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**2** Size-category 5 data provision

If these data originate from a less specified questionnaire (higher aggregation level) than size-category 6-9, the aggregates are split up to commodities in accordance with the size category 6-9 classification. The breakdown is based on size-category 6-9 data.

The results of the reclassification are checked for plausibility with reference, among others, to value changes over time and continuity. Where necessary, the data are amended.

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**3** Reclassification by commodity and incorporation of a price index

If the commodity details produced in stages 1 and 2 do not correspond to those of the supply and use tables, reclassification takes place. A general allocation diagram is used for this purpose, unless a diagram tailored to the particular industry is available.

A price index is incorporated as a rule.

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**4** Size-category 0-4 data provision

The data are checked for plausibility and, if necessary, amended (mostly in discussions with the supplying department).

If the commodity details do not correspond to those of the supply and use tables, a distribution key is applied. The structure obtained after the previous stage (stage 3) provides the reference for this purpose.

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**5** Adjustments

NA (national accounts) adjustments are now made to ensure harmonisation with ESA 95 definitions; for example, temporary staffing classified as labour costs in the source statistics is transferred to intermediate consumption. Another example concerns costs to be regarded as payment in kind from the NA point of view, which are generally registered as intermediate consumption in the production statistics. They have to be transferred to wage/salary costs.

Adjustments can be made in connection with concealed activities if necessary.

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**6** Breakdown of the categories other operating costs

Other operating costs are split up to commodities used in the supply and use system. The distribution key depends on the type of industry.

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**7** Final plausibility checks

Domestic production/imports ratio.

Domestic consumption/exports ratio.

Volume changes of production and intermediate consumption.

Trends in labour input and value added (labour productivity).

Trends in employee wage/salary bills.

Relationship between operating surplus/mixed income and number of enterprises per size category and legal form.

These checks may also be carried out in earlier stages.

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**8** Balancing supply and demand per commodity

Among others: (further) adjustments for concealed activities.

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***Specific item: Processing deals***

Processing deals take place in virtually all parts of manufacturing. In processing deals goods are sent abroad for partial treatment, and sent back to the actual owner for further processing. All the time there is no change of ownership of the goods in question. ESA 95 requires a gross registration of processing, which means that the value of the inward and outward flow of goods connected with processing must be included in the supply and use system. Processing deals between resident units and non-resident units imply the inclusion of the value of the inward and outward flows of goods in import/export data, although there is no transfer of ownership. Processing-related flows of goods can be separated in the Foreign Trade Statistics. A distinction is drawn between inward and outward processing. Inward processing takes place in the Netherlands on behalf of non-resident units. Outward processing is carried out abroad on behalf of resident units.

### *Inward processing*

The level of revenue for processing-like services can be inferred from the production statistics. The inward and outward flow of goods can be derived from Foreign Trade Statistics. However the balance of the flows of goods is much lower than the revenue indicated by the production statistics. The difference is registered as services for the domestic market.

### *Outward processing*

The flows concerning outward processing can also be derived from Foreign Trade Statistics. However the relevant data are copied as they stand. Parts of the flows of goods are incorrectly designated as processing looking at the nature of the products concerned. These are reclassified to standard imports and exports. The processing fee paid to non-resident units derived from the Foreign Trade Statistics as the balance of inward and outward flows, is compared with outward processing payment data obtained from the production statistics. The payments are frequently lower than the estimates based on the Foreign Trade Statistics. The difference is allocated to wholesale and retail trade as processing fees.

### *Services*

Both direct and indirect estimation methods are used in case of services. Direct estimates mainly rely on production statistics and in a number of industries on data on cost and financing. Indirect estimates make use of various types of indicators linked to the output of the concerning industry. Broadly speaking, production statistics are used for estimates relating to trade, the hotel and catering industry, transport and business services. Cost and financing statistics are used for care-branche estimates.

Government estimates are based on government accounts, which are available in great detail. Data for financial corporations are obtained from De Nederlandsche Bank (DNB) and annual reports. Output linked indicators are used for estimates of part of services not mentioned before, services of owner occupied dwellings and for a number of supplementary estimates.

For a number of industries no statistical data on the value of output and intermediate consumption are available in the CBS and also other sources provide little information. Consequently, the GBR (General Business Register) estimation method is frequently used in such cases. This method can be described as follows:

- the number of employees is estimated with reference to GBR data concerning the number of units per size category. The GBR indicates the number of units in a certain industry and the corresponding size categories. The total number of employees is estimated with reference to an assumed size-category average;
- total wage and salary costs are estimated with reference to the Stage 1 results and information averages on such cost. The latter are estimated using data obtained from nearby industries or from the previous year multiplied by a wage/salary trend index. If no acceptable data are available, the estimate is based on the average annual remuneration of all employees (both full- and part-time). On the average, employers' wage and salary costs are of course considerably higher, up to one-third, than gross employee income, according to statistics on the wage and salary cost structure;
- output value and intermediate consumption are estimated on the basis of structural data from nearby industries or previous years.

### *Role of benchmarks and extrapolations*

New level-based estimates of the national accounts data were drawn up for 1995 as a benchmark year. In case production statistics and other sources incorporating annual data on

output and input are available, level estimates are also compiled for the succeeding years, of course keeping an eye on "structural" balancing adjustments. Volume and price indicators are used in the absence of annual level data.

#### *Principal approaches to exhaustiveness*

Fiscal data are being increasingly used in the compilation of production statistics. These data, collected on the basis of VAT, corporation tax and income tax declarations, make it possible to verify and improve the estimates. These sources are also used to reduce the survey workload.

In the Netherlands, tipping is mainly encountered in the hotel and catering industry (hotels, restaurants and cafés). Taxi-drivers, hairdressers, manicurists and the like are also tipped to a limited extent.

The Dutch tax authorities make only a few employee concessions in connection with remuneration in kind. Tax is compulsory on almost all forms of such income. This applies, for example, to company provision of meals and beverages, free transport, the private use of a company car, company telephone facility, subsidised child-minding, cut-price purchases (provided these exceed cost price), use of company accommodation, educational subsidies for employees' children and (mortgage) loans provided by the employer below market rates. Virtually all these tax matters are negotiated with the employer, with the exception of the private use of company cars which is not covered by the employer's declaration. In making his income tax declaration, the employer merely indicates an employee's entitlement to use a company car.

The most important sources (annual statistics) on which the national accounts are based explicitly ask for income in kind to be indicated under wages and salaries. It can therefore be assumed that there is no significant underestimation of payment in kind where the national accounts make use of standard CBS annual statistics. It is mainly in the fields of agriculture, financial corporations and government and non-commercial services that these annual statistics cannot be used.

Supplementary estimates in respect of "concealed" activities are conducted with reference to more than 20 industries. Such activities essentially involve (1) small enterprises, (2) the monopoly of an entire chain by a single enterprise, (3) relatively little use of goods and services (certain construction branches, services) and (4) falsified accounts.

Supplementary estimates of "concealed" activities distinguish between turnover and cost fraud as follows:

- turnover fraud: supplementary production estimates (plus both value added and intermediate consumption);
- cost fraud: reduction of intermediate consumption with a corresponding increase in value added.

Turnover fraud is essentially confined to the textiles and leather industry, construction, trade, hotels and catering, healthcare and business services. Specific adjustments are made for cost fraud which is assumed to occur only in small enterprises.

Fiscal data are used in extrapolating and analysing the construction industry production statistics. Of the 70 000 units listed in the CBS General Business Register, 45 000 appear in the VAT register, whilst the remaining 25 000 cannot be correlated owing to the definitional



distinction between statistical units and fiscal units. The latter are usually larger units, consisting of a number of statistical units. As the statistical units and fiscal units are generally identical in the case of small enterprises, data can be directly observed with reference to a number of variables on the basis of this source. The fiscal data contain information on declared turnover, subcontracting turnover and payments to subcontractors.

Starting with the 1995 revision, a consistent link-up between the labour accounts and the national accounts is established with a strong link on wages and salaries and employers social contributions and a “weak” link on labour input (in full time equivalents) with the eye on labour productivity. This combined analysis strengthens the estimates on production and value added on the industry level.

## **1.4 The income approach**

### *Reference framework*

The compilation of gross domestic product (GDP) with reference to the income approach involves its estimation as the sum of the different components of value added, namely compensation of employees, the balance of other taxes and subsidies on production and gross operating surplus/mixed income

From the point of view of income, GDP can be estimated in different ways; for example with reference to:

- value added components for the entire economy;
- value added components on an industry level;
- value added components on the level of institutional sectors;
- a combination of the three foregoing options.

In the Netherlands, the income approach is based on the combination option:

- compensation of employees is estimated for the whole economy and by industry in the labour accounts and the supply and use framework;
- for the government sector and financial corporations sector compensation of employees is initially estimated on sectoral level and converted to underlying industries afterwards. For the other sectors (non-financial enterprises, households and NPISH), the estimates are based on the labour accounts data on an industry level, which are aggregated to institutional sectors (dual acting);
- other taxes and subsidies on production are determined for the whole economy based on government information and are then broken down to industries and institutional sectors;
- a separate estimate of gross operating surplus is made on sector level, completed with industry estimates by means of dual acting;
- the gross operating surplus of the government and NPISH sectors (all other non-market producers) includes only consumption of fixed capital, which is estimated with reference to investments in previous years using the PIM;
- in the household sector, mixed income of self-employed and operating surplus linked to imputed rents of owner occupied dwellings are estimated by means of the production method, that is as a residual of production and costs (dual acting);
- the production method is also adopted to estimate gross operating surplus of the non-financial corporations and financial corporations sectors. The sources used in the latter case also underpin the gross value added calculations of the corresponding industries so that, there is no difference between the industrial and sectoral production methods

estimates. The non-financial corporation sector is covered by two independent sources which are linked in the national accounts by dual acting.

Because taxes and subsidies on products are not fully allocated to individual industries or sectors, the estimation of GDP at market prices using the income approach starts with total value added at basic prices as the sum of value added at basic prices on the industry/sector level. GDP at market prices is then calculated by adding separate estimates of taxes (+) and subsidies (-) on products.

### *Valuation*

Industry estimates of value added are valued at basic prices. For the components of value added no specific valuation factors play a part in the income approach. In spite of this gross operating surplus obviously reflects the valuation of output (and intermediate consumption).

### *Transition from private accounting and administrative concepts to ESA 95 national accounts concepts*

The definitions and concepts used in the national accounts do not always coincide with private accounting and administrative practices. Whilst many examples of differences could be quoted, three are of particular importance for the income approach.

The national accounts concept of wages, or better compensation of employees, differs significantly from the corresponding administrative concept. Enterprises do not include the costs of company-car use, educational subsidies and the like in individual remuneration, whereas the national accounts identify these as payment in kind.

The treatment of taxes and subsidies also differs from everyday practice, since factors as actual date of collection or payment of taxes may differ from the date of the transaction. The latter date is to be used in national accounts.

In addition, the method for determining depreciation is quite different from that used in administrative practice. Because enterprises generally determine their fixed-asset depreciation on the basis of rules approved by the tax authorities, there is only a coincidental correspondence with the results of the national accounts method (PIM, see also above). As a consequence, the profit concept used in commercial accounting is not comparable with the content of the operating surplus or mixed income.

### *Role of direct and indirect estimation methods*

The calculation of GDP from the income side is largely based on direct estimation methods. A great variety of statistical sources can be drawn upon, however in a number of cases there is an overlap with the sources used in the production approach.

Estimates of wages and social premiums are largely estimated based on statistical sources linked to labour data. Indirect estimation methods are only occasionally used in case of wages and wages in kind. For example, specific indicators are used to calculate tipping; the private use of company cars is evaluated by means of a general statistical survey on use of cars for private reasons. Since the number of company cars is derived from fiscal data, direct observation provides a reliable estimate.

Estimates of social premiums are based on the actual receipts of social security bodies. These data are derived from a comprehensive observation, as do subsidy and tax estimates for which the figures are taken from government registers.

Many sources are available for the determination of the value of operating surplus/mixed income. Indirect methods are used only in specific cases, for example in estimating imputed

rents of owner occupied dwellings for which, by definition, no observation-based statistical source is available. An indirect estimation method is also used for "concealed" income.

#### *Role of benchmarks and extrapolation*

The initial estimated levels for national accounts data are sometimes adjusted in the balancing process. In compiling the data over subsequent years, the greatest possible use is made of production statistics and other annual data sources so that level estimates can be made. As statistical sources providing information to compile level estimates are not available for all variables, use is made of the value changes to extrapolate the previous year's data. The outline of the extrapolation procedure is discussed elsewhere in this inventory.

#### *Principal approaches from the standpoint of exhaustiveness*

Income in kind and tips are estimated in the interest of exhaustiveness. With the exception of the private use of company cars, the Netherlands authorities allow very few employee concessions in the form of wages and salaries in kind (see above). Income in kind includes preferential interest rates for employees of financial corporations, subsidised travel for the staff of transport companies and the private use of company cars. Tipping is mainly encountered in the hotel and catering industry and among taxi drivers, hairdressers, manicurists and the like. It is uncommon elsewhere in the Netherlands.

## **1.5 The expenditure approach**

#### *Reference framework*

Expenditure is estimated in the context of the supply and use table, where independent estimates of output, intermediate consumption and final use are compared and brought into balance. This integrated procedure ensures the equality of the GDP estimates using the expenditure approach and production approach.

#### **Household final consumption expenditure**

The majority of household consumption is accounted for by households spending on goods and services. The compilation is essentially based on the following two CBS sources:

- the household budget survey (HBS);
- retail trade statistics.

The budget survey collects expenditure data from a random sample of Dutch households over a calendar year. In addition to these data, information is available on income, household composition and some other characteristics. This information is used to compile an expenditure model for a number of household types.

Household consumption is directly linked to turnover of retail trade. Consumers buy most of their goods from retail outlets which, in turn supply virtually all their goods to consumers. Retail trade production statistics provide data on turnover broken down to (aggregated) commodity groups.

Nevertheless, household consumption cannot be fully described with reference to the above-mentioned sources owing to definitional and population differences relative to the national accounts.

### *Difference between spending and consumption expenditure*

Consumption expenditure pursuant to the ESA 95 definitions shows significant correlation with perceived consumer spending and thus with the above-mentioned sources. Nevertheless, this equivalence is not valid for certain goods and services:

- according to national accounts, consumption includes some imputed transactions. These are transactions which are not based on underlying economic monetary flows. This is the case, for example, with the imputed rents of owner occupied dwellings. Consumption is represented by a fictitious rental value based on the price of comparable rented accommodation. Actual spending in the form of mortgage charges, maintenance and the like is irrelevant in this context;
- goods and services not directly paid for by the user but covered, for example, by government expenditure or medical insurance. The former can be said to be part of social benefits in kind. These items, for example the consumption of (certain) medical services, cannot be measured with reference to the expenditure of the consuming households;
- pursuant to national accounts definitions, only goods and services initially acquired by the household sector in the accounting year in question are classified as consumption. The purchase and sale of existing goods cancel out each other and thus, so to speak, fall outside of consumption, although their purchase certainly entails consumer expenditure. Exceptions include transactions on second hand goods involving commercial intervention; as the trade margins generated with those transactions are classified as consumption. If, on balance, the household sector purchases existing goods from another institutional sector, the result is treated as consumption. The products in question are imported second hand goods and second-hand lease cars (from the (non-)financial corporations sector);
- payments to (sporting) associations are treated as household expenditure in the budget survey, whereas the ESA 95 defines them as income transfers, mostly to NPISH.

### *Difference between households and the household sector*

In addition to "standard" household consumption, household sector expenditure as defined in national accounts also covers spending by two other groups, namely:

- institutional households (mainly nursing and convalescent homes) not covered by the HBS sample. On the other hand, any spending at retail trade outlets for which these groups are responsible, is included in the PS-retail trade turnover figures;
- non-resident tourists and business travellers in the Netherlands. This expenditure is not included in the HBS but, where relevant, in the PS-retail trade.

In calculating household consumption, expenditure levels are estimated for the benchmark year. The figures for the succeeding years are calculated with the aid of expenditure trend estimates.

Consumption expenditure levels are estimated with reference to:

- turnover pursuant to retail trade production statistics (PS-retail trade) in conjunction with HBS data on retail branch market shares;
- HBS expenditure data grossed up to national totals;
- available supply data (indirectly), in the absence of direct consumer observation;
- secondary information (indirectly), such as branch organisation publications.

Estimates of consumption expenditure trends make the maximum possible use of the sources and methods adopted for the level estimates in the benchmark year. Estimates of price and volume changes are designed to identify consumption market trends as precisely as possible.

If reliable figures are available for the whole market, these should obviously be used as a matter of priority.

The differences between level and change estimates have consequences for the sources and methods used. The HBS (grossed up to national totals) will be used to a lesser extent for the change estimates. Confidence margins will play a greater part in trend estimates in view of the relatively small sample. It will also be more difficult to make use of certain details in the PS-retail trade in estimating trends.

Thus, total turnover of retail trade can be used as an indicator for consumer expenditure. In some cases, consumption-volume trend indicators will suffice and, in conjunction with price information, lead to a value change. Both direct and indirect estimates are used to calculate trends.

#### *Direct estimation method*

The direct sources and estimation methods are based on the following elements:

- combination of PS-retail trade and the HBS;
- HBS;
- specific estimates.

The budget survey is used to estimate household consumption expenditure. However as a single source, the HBS is rather weak. Therefore the independent estimation of household consumption via retailing is based on budget survey data in conjunction with data on turnover of retail trade. For this purpose, the budget survey results, detailed by type of outlet and commodity, are compared with the retail trade statistics. The estimation process includes adjustments to take account of population differences between the budget survey and the national accounts.

For the estimation of price and volume changes, turnover of retail trade, detailed by commodity group and type of outlet, is the main source of information. It is then assumed that the proportion of consumer expenditure in total turnover does not change.

#### *Indirect estimation methods based on output value*

For a number of goods and services the level of consumer expenditure is estimated with reference to value of supply. This is particularly true for commodities in which the contents in national accounts differ from “real” world practices. Examples are the rents of owner occupied dwellings and health care.

#### *Indirect estimates based on the commodity-flow-method*

As in the case of consumption-level estimates, the commodity-flow method is adopted only when no other reliable information is available. This method is used, in particular, in determining expenditure on services.

### **Determining actual individual consumption**

Actual individual consumption consists of three parts: consumption of households, consumption of NPISHs and individual consumption of government. Estimating procedures for levels and trends in connection with household consumption expenditure on goods and services have already been discussed. To arrive at the *total* amount of actual individual consumption in conformity with ESA 95, it is also necessary to determine:

- NPISH consumption expenditure;
- government expenditure.

NPISH are funded from different sources of income. Among others they receive income transfers (members' contributions and donations) and/or property income (for example, from foundations). Part of their revenue may also consist of the sale of products and services (such as printed T-shirts).

Consumption of NPISHs is defined as other non-market production of these units and can be calculated as total output minus market output (including any final output for own consumption). In this connection, the total output of these units equals the sum of intermediate consumption, compensation of employees, consumption of fixed capital and the balance of other taxes and subsidies on production.

The estimates of output and consumption of NPISHs are based on various statistical sources. The cost structure is determined with reference to the annual reports of branche organisations, etc. Wages/salaries and employer's social contributions of the organisations concerned are calculated with the aid of labour accounts data. In the concerning paragraph the estimation methods are described in more detail.

### **Determining individual government consumption**

Government consumption as laid down in ESA 95 comprises the following three specific elements:

- social benefits in kind provided by market producers;
- consumption attributable to individuals;
- consumption not attributable to individuals, but benefiting the whole community.

This last-mentioned element represents *collective* government consumption and covers such services as general administration, police, fire-fighting and defence. The first two elements together constitute *individual* government consumption and are part of actual individual consumption.

More than 85% of social benefits in kind relate to health and welfare expenditure under the Health Insurance Act (ZFW) and the Exceptional Medical Expenses Act (AWBZ). The remainder involves government consumption expenditure under the Disablement Act (3%), rent subsidies (5%), annual bus and rail passes for students (2%), instruction in academic hospitals (1%) and other social benefits (4%).

Of the remainder part of government consumption which can be attributed to individuals, nearly 80% relates to expenditure on education. Various government regulations provide the information to make the estimates.

### **Government consumption expenditure**

Government consumption expenditure accounts for roughly a quarter of GDP at market prices. To take account of differences in estimation methods, it will be discussed under two headings:

- consumption expenditure on government production;
- social benefits in kind provided by market producers.

#### *Consumption expenditure on government production*

Consumption expenditure on government production is defined as government-sector output minus own account fixed capital formation and sales.

Government appears in the supply and use table classified by industry as well as in the sector accounts as an institutional sector (including sub sectors). Estimates are made for both points of view using various sources of information:

- industrial figures are used as input for the estimation of sectoral data in such areas as sheltered employment and railway infrastructure;
- in most other cases, sub-sectoral figures are estimated first and then used to calculate industrial figures. Examples include the splitting of government figures into a general administrative and a defence section, the breakdown of local authority data with reference to general administration, education, sheltered employment and environmental services. Finally the industry other general administration is estimated as the sum of various local government departments and a number of independent government agencies (police regions, Information Management Group).

In determining GDP at market prices in accordance with the expenditure method, own account fixed capital formation can be disregarded, whilst any increase in this item reduces government consumption expenditure, by the same amount, resulting in the same amount of total final expenditure.

Government sector sales, on the other hand, are relevant to the level of GDP at market prices. They comprise a broad mixture of fees (for example, construction and passport fees), charges (cleansing charges), administrative settlements (for example EU refunds to the Netherlands for the collection of import duties or reimbursement of official social insurance institutions for the collection of premiums), transactions between different parts of government (for example, local authorities renting schools to non-governmental education) and other sales (by sheltered employment centres, university contract research, school fees, etc). The estimation methods for all these sales vary, depending on the government unit concerned. In principle, every unit's sales are estimated with reference to the same sources and in the same way as the value of output of the corresponding government unit.

#### *Social benefits in kind provided by market producers*

Over 80% social benefits in kind provided by market producers relate to compulsory social insurance benefits, essentially under the ZFW and the AWBZ.

The ZFW is designed to provide adequate medical care for workers and benefits recipients who fall below a certain wage or income level. It does not entitle beneficiaries to monetary payments but to such direct health services as hospital treatment, obstetric assistance and general practitioner consultation.

The AWBZ is designed to insure the whole population against the risk of exceptional medical costs which are not covered by the ZFW or normal health insurance and relate to such circumstances as periods spent in nursing homes, handicapped centres or mental institutions and domiciliary care.

Social benefits in kind can be provided in two ways:

- as household reimbursements for the purchase of goods or services;
- directly to producers for the supply of goods and services to households.

These benefits exclude payments from which households have no direct advantage. In the case of the ZFW and AWBZ, these include:

- payments to producers for organising the supply of goods and services (administrative costs);

- household own contributions (particularly important under the AWBZ);
- producer wage and salary subsidies in the form of reduced contributions to the provision of work for the long-term unemployed.

Social benefits in kind are covered by a large number of different regulations. With the exception of payments to old people's homes, all these benefits are provided by the general or local authorities. The general government transfers specially earmarked funds in advance to cover the greater part of the benefits provided by local authorities. As a result, information from general government about such income transfers can be used for estimates of certain local authority benefits.

In 1995, contributions to old people's homes constituted the major part of social benefits in kind provided by market producers. They were included in the AWBZ in 1997.

An accurate translation of social benefits in kind in product groups is important for a reliable expenditure-based GDP estimate. This applies, in particular, where estimates of other expenditure-categories like household consumption, are based independent sources.

In order to make these estimates, per regulation a translation is made to product groups, with a one to one relation in many cases. For example, contributions to old people's homes, instruction provided by academic hospitals, subsidised rents and legal aid. Spending has to be spread over several product groups in the case of other regulations. To make an estimate of this distribution, attention is paid to the content of the regulations and the available detailed figures. The ZFW and AWBZ product-group breakdown makes use of the Annual Care Survey conducted by the Ministry of Health, Welfare and Sport, which indicates the types of institution to which the ZFW and AWBZ resources are allocated.

### **Gross capital formation**

Gross fixed capital formation is an important element in final consumption expenditure. The relevant data are collected with reference to the purchasing industrial category (based on the criterion of ownership) and type of asset in line with business asset registration and the ESA 95 classification. For the sake of the supply and use tables, the asset types must be broken down into product groups.

Investment estimates for the different industries are largely based on specially designed surveys, collecting data on the expenditure on tangible fixed-assets by type. Intangible fixed assets are included in ESA 95, however at present, relevant data are not being collected in the customary manner (via production statistics or investment surveys) so other sources have to be used.

A certain amount of processing is required before the investment data can be incorporated in the use table. Upon completion of the industry and asset-type estimates, individual commodities must be linked with particular asset types. A distribution key is adopted for each asset type and initially applied to all industries. Nevertheless, exceptions are made for product categories which can be attributed uniquely, such as trains which are essentially purchased by railways (SIC 60). The result is a break down of gross fixed capital formation by commodity, type of asset and industry.

Since the valuation of the use table is purchaser's prices excluding VAT, those industries and commodities that are liable to VAT are identified. The VAT is deducted so that the data are in the right valuation. The estimates, both in current and in constant prices, are then aggregated



per commodity, without regard for type or industry. These totals are incorporated as gross fixed capital formation in the use table.

### **Gross fixed capital formation in tangible assets**

The CBS conducts a number of surveys in order to estimate demand for capital goods. A significant benefit of this approach is that the General Business Register (GBR) can be used as a reference for the companies surveyed, thereby precluding overlapping and double counting.

The three most important CBS surveys available for the estimation of gross fixed capital formation in tangible-asset are:

- statistics on gross fixed capital formation in manufacturing;
- the production statistics of trade and transport;
- the production statistics of commercial services.

The latter two include data on gross fixed capital formation. All CBS statistics adopt the value of the capital goods brought into service in the calendar year that they are available for use in the production process, as the criterion for measuring fixed capital formation.

The three above-mentioned sets of statistics do not cover the entire economic spectrum and need to be supplemented by other internal and external sources of information.

It is generally assumed that second hand assets are transferred within the same industrial branche. This means that the balance of purchases and sales (definition of ESA 95) equals newly bought capital goods. Where additional costs are clearly incurred in acquiring existing tangible assets, account is taken of the transfer costs expressly attributed to the investment. This is particularly true in the case of land, existing dwellings and buildings.

Own-account fixed capital formation in tangible assets is part of output of an industry. The “expenditure” estimates are made in conjunction with the corresponding industrial and equal the output data.

### **Gross fixed capital formation in intangible fixed assets**

Estimates of intangible fixed assets are mainly based on so called functional data, which means that these data are linked to commodities rather than to institutional units or kind-of-activity units. These assets include mineral exploration, software and literary and artistic originals.

### **Intangible non-produced fixed assets**

Intangible non-produced fixed assets generally involve only small-scale items, since these investments relate exclusively to the costs transfer of ownership. An example is the specific estimate for the transfer costs of milk-quotas. These quotas are transferable and even, to some extent, negotiable. This entails costs (e.g. for registration), which are attributed to gross fixed capital formation.

### **Changes in inventories**

The following five types of changes in inventories are distinguished:

- finished goods;
- intermediate inputs;
- inventories for trade purposes;
- work in progress;

- work in progress on major investment projects.

The first three types are estimated on the basis of information collected (in production statistics) on initial and final enterprise inventory values.

#### *Work in progress*

Changes in inventories in manufacturing are not broken down with reference to finished products and work in progress. With the exception of ship-building and aircraft construction, where the changes are regarded as work in progress, only finished products are assumed to be involved.

#### *Work in progress in conjunction with major investment projects*

Investment projects lasting several years are executed with some regularity. To provide accurate records of these projects which are consistent over time, the use table includes a separate inventory column covering the work in progress linked to major investment projects. The overall investment figure is broken down over time in the light of specific research on the progress of such projects. Additions to work in progress continue to be made until a project is completed. A withdrawal takes place when the project is finished and the results are implemented in the production process. Gross fixed capital formation is the counter part of the withdrawal.

#### **Acquisitions less disposals of valuables**

The supply and use tables treat valuables (pearls, diamonds, works of art, antiques, coins - not legal tender - , and non-monetary gold) in the same way as gross fixed capital formation. The estimates are mainly based on commodity flow data. Domestic output and imports constitute total supply at basic prices. Based on wholesale and retail trade data, trade and transport margins are then estimated to arrive at total supply at purchasers prices. Separate estimates for export, intermediate consumption and consumption are made in respect of total demand.

#### **Imports and exports of goods and services**

Various sources are available for estimating imports and exports of goods and services. In the case of goods, these are:

- the Foreign Trade Statistics;
- production statistics;
- other internal and external sources (for example, commodity boards, maritime and aircraft registers).

In the case of services, these are:

- the balance of payments;
- production statistics;
- other internal and external sources (Nabu - the Netherlands Association of International Dutch Contractors - , tourism statistics, etc.).

Source data are not always in conformity with the definitions of exports and imports of goods and services used in the national accounts (ESA 95). Two phases can be distinguished in the statistical process leading from source to national accounts, namely:

- adjustment of source data in line with national accounts definitions;
- data integration in the framework of the supply and use table and the accounting system.

Adjustments carried out in the second phase are necessary to arrive at the desired consistency in the national accounts system.

#### *Imports and exports of goods*

Import and export occurs whenever ownership of particular goods is transferred between residents and non-residents (regardless of physical frontier crossing). ESA 95 identifies the following four exceptions to the principle of change of ownership:

- financial leasing: ownership is assumed to have been transferred from the lessor to the lessee;
- deliveries between affiliated enterprises (branch, subsidiary or foreign affiliate): ownership is assumed to have changed whenever an undertaking supplies goods to an affiliated enterprise;
- goods for significant processing to order or repair: these are registered both as imports or exports, although there is no change of ownership;
- merchanting: imports or exports are not registered if dealers purchase goods from non-residents for resale to non-residents during the same accounting period.

In addition, bunker supplies and transactions in non-monetary gold are expressly designated as imports and exports of goods.

Imports and exports are valued fob at the frontier of the exporting country. Imports are evaluated against cif-prices at the frontier of the importing country in the supply and use table and fob in the sector accounts. The cif/fob-adjustment is applied only at an aggregate level.

The estimation of imports and exports of goods is based on the Foreign Trade Statistics. Three types of data are collected:

- third-country trade, based on customs forms;
- intra-EU trade, based on surveys;
- warehouse traffic.

Warehouse traffic plays no part in the estimation of imports/exports of goods since the relevant inflows and outflows are already covered by the standard import/export flows.

Frontier crossing represents the starting-point for registration in the Foreign Trade Statistics. These, however, include the following trade flows which cannot be considered imports or exports on the basis of the national accounts definitions, since ownership is not transferred from a non-resident to a resident:

- flows mediated by resident units (BFVs): BFVs conduct all import/export operations on behalf of non-residents;
- ABC-supplies: a flow from country A to country C with the Netherlands (B) as a half-way house;
- flows involving non-residents subject to compulsory reporting because of VAT, that is transactions by non-residents included in the Dutch VAT-register.

Other additions, apart from the registered flow of goods, relate to ships, aircraft, fish, bunker material, return shipments, the merchanting balance, government purchases and non-cross-border goods balances.

#### *Imports and exports of services*

Estimation of the imports and exports of services is based on data obtained from the De Nederlandsche Bank BOP.

A number of adjustments are made in the interest of conformity with the national accounts definitions:

- transfer of cif/fob-margin to the goods;
- transfer of embassy expenditure to the goods;
- transfer of personal income from employment;
- adjustment for life insurance services;
- adjustment for government activities;
- adjustment for import levies on transit operations;
- transfer within services;
- balancing in respect of:
  - transport;
  - tourist traffic;
  - execution of construction projects;
  - foreign government services.

For inclusion in the supply and use table, the BOP data are subsequently converted from the service category breakdown in the BOP to the commodity classification used in the national accounts.

Data on the export of transport services are replaced by estimates based on CBS production statistics of transport. The difference between the estimates based on production statistics and the balance of payments is interpreted as a consequence of gross registration in the BOP and is therefore balanced by imports of transport services.

The BOP item merchanting/distribution is "cleansed" of trade margins of specific units in wholesale trade (distributors) because the flows of goods for which they are responsible are already included in the imports and exports of goods. The wholesale trade production statistics are used for the final merchanting estimates.

#### *Valuation of the supply and use system*

All use table data are valued at purchaser's prices exclusive of VAT. This is the consequence of the net registration of VAT, implying that the relevant columns of the use table include only non-deductible VAT as a total amount. Household consumption provides the most striking example. In the case of fixed capital formation and intermediate consumption, net registration merely means that an amount can only be recorded for industries which are not allowed to settle VAT on purchases with the tax authorities.

In some cases, purchaser's prices exclusive of VAT require source-data adjustment to ensure appropriate incorporation in the use table. For example the budget survey data are quoted in purchasers prices inclusive of VAT and must be converted in order to exclude VAT. The same applies to intermediate consumption and fixed capital formation for those industries which are liable to VAT, like government and health care.

For the calculation of VAT, a table with VAT rates per commodity (approximately 800) is used. Goods and services classification in the supply and use table is so designed as to ensure maximum homogeneity with the VAT rates. Per column of the use table (final expenditure category or relevant industry), the VAT figure is determined by applying the prevailing VAT rate to the purchasers value exclusive of VAT of the relevant transaction. The total of the non-deductible VAT amounts calculated in this way is incorporated in the table of use as a separate item.

Export data are included in the use table at fob valuation. By contrast, imports are recorded at cif value. The transition from cif to fob for the valuation of import takes place on the basis of two lump-sum adjustment items in the institutional sector accounts.

*Transition from business accounting and administrative concepts to the ESA 95 national accounts concepts*

In some cases, the individual accounting and administrative concepts are at variance with the definitions used in the national accounts, the most striking example being investment in software and mineral exploration. Accounting practice records the majority of purchases of software as current expenditure. To ensure accurate registration pursuant to ESA 95, the value of purchases of software must be deducted from intermediate consumption and added to investment. In addition, own-account produced software is not generally regarded as investment so that output has to be increased by the corresponding amount. The same registration differences are applied, *mutatis mutandis*, to mineral exploration, particularly in the case of fruitless borings.

In the case of consumption, registration differences play a part, among others, in healthcare and welfare, insurance and contributions to (sporting) associations.

From the household point of view, only direct expenditure on medicines and other non-prescription products, patient health-cost contributions and (private) health insurance premiums are regarded as healthcare expenditure. This approach differs from national accounting registration, which focuses on the "consumption" of actual health-service products.

The national accounts registration of insurance services departs from the "premium concept" familiar to individual consumers.

Whilst households tend to perceive contributions to (sporting) associations as consumption expenditure, the national accounts treat them as income transfers - frequently to NPISH.

Foreign trade registration differences relate to processing transactions and deliveries between affiliated units; here, the gross registration required by ESA 95 frequently differs from accounting practice. Appropriate registration can be achieved by combining foreign trade data with the output and intermediate consumption of individual units.

*Role of indirect estimation methods*

Indirect final-expenditure estimation methods are used in a limited number of cases, as direct measurements are not always possible. Investment in own-account produced software provides a good example. As has been pointed out, software never, or hardly ever, appears in registered company assets and is therefore not covered by the investment survey. This item is estimated indirectly on the basis of functional data concerning the number, type and costs of computer staff per sector.

A comparable approach is adopted in estimating gross fixed capital formation in mineral exploration for which, among others, boring costs are used as an indicator.

In the case of consumption, indirect estimation methods play a part where direct household expenditure does not correlate with the national accounts concept of consumption. Healthcare and insurance services have already been discussed. In these cases, the commodity-flow method is used to estimate consumption, which is largely determined by output.

The imputed rental value of owner-occupied property constitutes a special case which does not involve a *de facto* transaction, so that an indirect estimation method must always be applied. Consumption is equated with output in this case.

#### *Role of benchmarks and extrapolations*

As far as possible, on the basis of the available sources, independent level estimates were made for the various expenditure categories for the revision year. Because of the supply/demand comparison in the supply and use tables, these estimates are adjusted to achieve the desired balance. This "balanced" consumption estimate provides a starting-point for calculations in the post-revision years. Annual estimates of change are conducted on the basis of the same revision-year sources (see description of estimated intermediate consumption expenditure for further details).

In principle, new level estimates are drawn up annually for the foreign trade data. Structural balancing adjustments for the supply/demand comparison are made in advance in specific cases, which consequently represent *de facto* estimates of change.

#### *Principal approaches from the standpoint of exhaustiveness*

In the interest of exhaustiveness, supplementary estimates are made in respect of the different final expenditure categories. These are conducted by means of comparisons, based sometimes on secondary data and sometimes on the availability of specific information on goods and services. Finally, "theoretical" VAT, calculated by applying the prevailing VAT rate to the relevant transactions, is compared with the actual VAT receipts of the Ministry of Finance. Theoretical VAT is assumed to be higher than actual tax receipts owing to evasion, bankruptcy and the like and this appears to be the case in practice. This is an important indicator of the exhaustiveness of household consumption, which is by far the principal VAT source. Reference should be made to the relevant paragraph for further details of the estimation process for household consumption.

The exhaustiveness of investments can be considered from two points of view, namely whether:

- all industries are covered;
- the investment takes account of all relevant transactions.

As regards the first point, CBS surveys do not cover the whole economy, so that supplementary estimates based on value added and volume of the relevant labour force are conducted in respect of missing industries.

As indicated above, the national accounts investment concept differs from Dutch accounting practice. Consequently, to ensure the comprehensiveness of investments, software expenditure is transferred from intermediate consumption. Supplementary estimates are also made for own-account investments. In addition, separate estimates are made in respect of mineral exploration and investment in entertainment, literary and artistic originals.

With the abolition of internal EU frontiers in 1993, registration of goods imports and exports was amended by means of a transition from the original customs-orientated approach to a survey based on a notification threshold. This rules out further comprehensive monitoring of foreign trade. In an effort to ensure exhaustiveness, a thorough check is conducted on unit-level response during the observation phase and any necessary attributions are made on the basis of time-series data.

## 1.6 Balancing or integration procedure and principal validation methods

### 1.6.1 Supply and use tables

In the Netherlands, the compilation of industry-by-industry input-output (I/O) tables as part of regular national accounts data goes back to the fifties. From 1980 onwards, the compilation of I/O tables in constant prices, together with tables in current prices, became standard procedure. In the early eighties, it was decided to set up a new integration system, based on supply and use (S&U) tables in both current and constant prices, mainly because of the superiority of such tables as an integration framework. Unlike I/O tables, S&U tables make optimal use of available sources. Production statistics, Foreign Trade Statistics, and sources on household consumption and fixed capital formation all contain product information and no information on the origin (industries or imports) of the purchases. The introduction of S&U tables can be said to have improved the quality of the estimates, principally by establishing a closer link with supply and use source statistics in current prices and - perhaps more importantly - with price statistics.

Volume changes in macro-economic indicators are by far the most important data generated by national accountants. GDP growth is the criterion for the success of economic policy, with a one percent increase or reduction in GDP usually making the national headlines.

By contrast, this emphasis on macro-economic volume changes by major national accounts users is only partially reflected in the principal sources referred to by statisticians in compiling their data. National accounts calculations are mostly based on *current* price information relating to business accounts, consumer and government spending and foreign trade. More extensive surveys involving additional *quantitative* questioning are unpopular as they increase the business administrative burden. Thus, national accountants face the challenge of making reliable estimates on the basis of incomplete, and sometimes even poor, source data.

Until the early eighties, Statistics Netherlands integrated national accounts in current prices and then applied a rough deflating procedure to establish volume changes. With the final 1981 estimate, it began experimenting with the simultaneous compilation of I/O tables in both current and constant prices. The first tables of industry-by-industry type were on a rather limited scale (200 x 100), but the method proved an effective way of reliably estimating volume and price changes.

One of the main problems in this compilation process was the lack of homogeneity in an industry-by-industry I/O table. This implies that, in principle, each cell has to be broken down into its main products to allow correct deflators and, consequently, correct volume measures to be calculated. Accordingly, the second improvement swiftly followed the first: the 1987 revision converted the system into a fully-fledged set of supply and use tables describing 250 industries broken down with reference to 800 products. This set became the main integration framework, with the traditional industry-by-industry I/O tables constituting an important side-product.

A major advantage of compiling price and volume measures within an accounting framework like the S&U tables is the provision of a check on the numerical consistency and plausibility of the entire set of measures. Another benefit is that price and volume measures can be derived in respect of the important balancing items. In particular, gross value added can be

measured in constant prices by subtracting constant-price intermediate consumption from constant-price output, the “double deflation” method. Double deflation may be used at the level of an individual enterprise, industry or sector or for the entire economy by subtracting constant-price imports from total final constant-price expenditure.

## **The system design**

### *Classification of industries and commodities*

A difficult problem encountered in creating a supply and use framework is how to achieve a balance between detail and overview. That is how to decide on an optimum number of columns (imports, output and use in the context of domestic activities and final expenditure) and rows (commodities).

The choice of the number of commodities should be based on at least six important criteria, namely:

- a good match with international product classifications (HN for international trade data and CPA for European data dissemination);
- homogeneity of VAT and other taxes;
- availability of sufficiently reliable data;
- sufficient “magnitude”;
- homogeneity of price changes;
- homogeneity of destination (intermediate consumption or final expenditure).

The reasoning behind these six criteria is mostly self-evident. The European Union is an important element in the equation. Not only are all data transmitted to it standardised under European law (CPA), national accounts data have also become an important point of reference for Member States’ EU contributions. This explains the importance of homogeneity with respect to VAT and other taxes. VAT calculations are used to determine Third Resource contributions to EU financing.

Although the criteria of availability of good-quality data and homogeneity with respect to destination seem quite straightforward from the standpoint of implementation, they are, in fact, rather more “subtle”. In the Netherlands - as in most countries -, information on supply and use is not evenly balanced. Information on Foreign trade and domestic output is available in far greater detail than most use-side economic data. The “Other costs” item in company profit and loss accounts is a well-known example of the lack of use-side detail.

The level of detail of the use-side would therefore seem to be the obvious choice as a standard. In many cases however, this will lead to a considerable loss of information. For example, it is extremely difficult to obtain detailed data on intermediate consumption in the construction industry. By contrast, building materials output can be measured very thoroughly. Most is destined for the construction industry, with only a small fraction being intended for household consumption. Clearly, opting for a more detailed classification of building materials will greatly improve the quality of construction industry intermediate consumption estimates.

Of course, no classification can completely satisfy all these features, since this would imply a table of several thousand products. Consequently, a seventh criterion comes into play, namely overview. The integration process should be as efficient as possible, with the number of



commodities used not exceeding “normal human capabilities”. In the Dutch case, several revisions of the commodity classification have all produced a figure of around 800.

The classification of domestic *industries* and final expenditure is essentially limited by data availability and the impossibility of providing a consistent and detailed description of very small-scale activities. One million guilders is the minimum value accepted in the Dutch supply and use tables, so that use categories included under “Other business costs”, for example, will either turn out to be zero or be “forever” estimated at NLG 1 or 2 million.

In the Netherlands, this has resulted in a choice of some 250 activities. As manufacturing information is more detailed than data on most service industries, it is presented somewhat more specifically in the supply and use tables. Another reason for this degree of detail lies in the fact that, in the manufacturing sector, even closely related activities (according to official classifications) can result in extremely dissimilar products with very different input structures.

#### *The choice of index number formulae*

The design of the system involves the choice of index formulae for inclusion in the integration framework. From a practical standpoint, the index number formulae used to compile constant-price data should satisfy the following two requirements:

- additive consistency;
- value index = price index \* volume index (factor reversal).

In an accounting framework like the supply and use tables, additivity simplifies system balancing. All consistency checks which are valid in current prices also apply in constant prices. The factor reversal requirement means that the value index is completely split into a volume and a price component. Nothing is lost.

SNA 1993 favours Fisher’s Ideal Index, because of its close approximation to such theoretically optimal index formulae as the Tornqvist and Vartia. The disadvantages of this index include its high data requirement, the difficulty of interpreting its results and, last but not least, its lack of additive consistency. As a result, it cannot be applied in an accounting framework where additivity is an important factor. The use of a combination of Paasche price indices and Laspeyres volume indices offers a way out. This combination of indices can easily be shown to satisfy the above mentioned requirements.

The choice of the base year is another issue in constant-price estimation. SNA 1993 favours the use of a moving base year which, in practice, will be  $t-1$ .

Applying several types of index number formulae using the detailed Netherlands supply and use data shows that Paasche and Laspeyres chain-volume indices generally approximate closely to Fisher's Ideal Index.

#### *Sources and units*

Statistics Netherlands uses mainly “institutional statistics” as source data for the supply and use tables, which basically means that it surveys enterprises as they present themselves to, say, the tax authorities. The main exceptions to this rule are the bigger enterprises that are often structured in a complex or diversified way. Such enterprises are asked to create special statistical units which often correspond to their business units. This implies that a Dutch industry classification in S&U and I/O tables should be interpreted along institutional lines, describing establishments that, within reasonable limits, are as homogeneous as possible from

the survey standpoint. As a result, the output of most industries shown in Dutch S&U tables consists of a principal product (or products) and certain side products that are not always directly related to it (them).

#### *On the automation of the system*

The automation of the system is essential. In this connection, the computer plays a number of different roles. First, it produces quick and clear overviews, ensuring identification of the major balancing problems. Secondly, it allows a thorough and efficient analysis of the system details in order to find the causes of these problems and to pinpoint possible solutions. Many calculations involved in a fairly detailed system are performed automatically; for example, the calculation of trade and transport margins by user as a step to industry-by-industry I/O tables and of VAT by commodity.

### **Input of data into the system**

#### *Data collection*

The main source for industrial output estimates are annual production statistics, which provide fairly detailed information on products sold. In the case of manufacturing, these data are surveyed on a quarterly basis. Information on intermediate consumption varies considerably between activities, with manufacturing being covered in far greater detail than most other industries. Most of this information is provided in current prices.

Those elements of the economy that are not covered by annual statistics are estimated by alternative means - for example, by gathering data on employment and the compensation of employees or information from professional associations. The use side of the latter's accounts must be estimated by reference to data from comparable activities.

Agriculture is a special case since the compilation process starts from volume data. As a consequence of European agricultural policy, volume data measurement is far more developed than financial data measurement.

Although information on foreign trade in goods subject to international regulations is widely available, European unification has rendered it less reliable than in the past. International trade in services is an area in which statistics are rapidly developing.

Data on gross fixed capital formation and intermediate consumption are generally quoted in current prices. Surveys of gross fixed capital formation provide information by economic sector. Manufacturing statistics are fairly detailed and even provide some capital stock data. Household budget surveys and retail sales statistics are important sources for estimates of household consumption.

Available price data include consumer prices, producers' prices and foreign trade unit values and prices. As in most countries, price information on services is currently subject to discussion and research.

#### *Adjusting to national accounts standards*

The source data are processed within the National Accounts Department prior to inclusion in a supply and use framework. The main transformations in current prices involve adjustments in respect of incomplete surveys, the black economy, continuity, definitional differences

between commercial and national bookkeeping practices and, finally, the classifications of the supply and use table.

An important step in this transformation procedure is the estimation of data in prices of the previous year. These constant-price estimates are generally based on the deflation of current price information.

Data on the production of goods can be fairly easily deflated by using the available producers' price information. Service price data have been under discussion for some years now. Statistics Netherlands is currently engaged in a major improvement operation - partly in co-operation with Eurostat. Imports deflation is somewhat more problematical, since unit values accompanying Foreign Trade Statistics are of only limited application. A separate import price survey is available for use in the Netherlands.

Consumer price information is widely available on the use side of the economy. Constant-price estimates for intermediate consumption are calculated with the aid of weighted output prices. Fixed capital formation, exports and government consumption are deflated applying the same price indicators.

On completion of this part of the estimation procedure, a full picture of every column of the supply and use table is available. All activities, outputs and intermediate uses are described in terms of the 800 product groups of the integration framework, not only in current prices but also in prices of the previous year. The same applies to imports and final expenditure.

This data set allows the national accountant to double-check for consistency: even if the results in current prices appear plausible, analysis of the volume and price data can reveal major problems - for example through a comparison of changes in the volume of an industry's output with its intermediate consumption and value added. Real-term analysis is clearly far superior when prices are changing rapidly. Such value-price-volume analysis can lead to corrections of either of the estimated variables.

In some cases, these data can be checked against real volume data. For example, in the Netherlands, abundant volume data are available on the supply and use of energy products and, to a lesser extent, on the volume of manufacturing sales. Another example, which has already been mentioned, is agriculture.

### **Balancing**

The end-product of the transformation procedure described in the previous paragraph is a data set that can be balanced in a supply and use framework. As in the preceding phases of the statistical process, balancing takes place simultaneously for data in current and constant prices and for volume and price indices.

Differences between estimates of the supply and use of a commodity are resolved by adjusting elements in either the use or supply table. If a current-price figure is adjusted, the consequences for the corresponding values in prices of the preceding year and the volume and price indices are examined. A similar procedure takes place in the event of constant-price adjustment. This enables the acceptability of a proposed adjustment to be checked in various ways.

Price indices appearing in the various columns of the supply table and use table for one commodity provide a good starting-point for the analysis of the differences, as supply and use

were determined independently of each other at an earlier stage of the statistical process. They are now compared and their consistency is checked to locate the possible corrections. Some corrections will also mean adjustments to important aggregates, such as the total output or total intermediate consumption of an industry. Value added as determined in the preceding stages may also change due to the balancing.

The simultaneous correction of current- and constant-price data makes it possible to analyse consequences for the operating surplus and volume changes of value-added at the same time; the same applies to proposed corrections of final demand. If, according to the statistical experts, proposed corrections to value added or final demand in either current prices or volume produce improbable results, alternative resolutions of the discrepancy should be found. Simultaneous current- and constant-price balancing may result in a different set of corrections from those produced by current-price balancing alone.

When the balancing phase has been completed, the national accounts user can consult a system of tables containing consistent and detailed data on values, volume changes and price changes of goods and services. This system also provides detailed information on primary-income and final-demand levels and trends in both nominal and real terms.

### **1.6.2 Sector accounts**

The ESA 95 framework consists of two important frameworks, namely the institutional sector accounts and the input-output framework. The input-output framework, of which the supply and use tables form part, provides a detailed description of the production process. The supply and use tables make it possible to conduct economic analyses of the production process in respect of such elements as types of output, cost structure and price structure. The input-output system provides data for a linkage table between the supply and use tables and the sector accounts. This is a cross-reference table incorporating variables in an industrial and sector breakdown.

The statistical unit used to compile the sector accounts is the institutional unit (enterprise). This is the level at which decisions are taken on incurring debt and economic issues and which can independently own goods and other assets. In practice, it is not suited to providing a detailed description of the production process, since it may be involved in a large number of activities. For this reason, reference is made to another statistical unit for the description of the production process in the supply and use tables, namely the kind of activity unit (KAU). On this basis, an institutional unit can comprise several KAUs. Whilst the latter are grouped by activity in the supply and use tables, institutional units are classified by sector in the sector accounts. The accounting system distinguishes the following five sectors: non-financial corporations, financial corporations, government, households and non-profit institutions serving households (NPISH).

Every KAU must be classified by sector for the compilation of the table linking supply and use tables to the sector accounts. For this purpose, reference is made to the institutional unit of which the business unit forms part. Thus, a shop owned by a self-employed entrepreneur would be assigned to the household sector, whilst a major retail outlet would be classified under non-financial corporations. On this basis, dual acting means the classification of a business unit by both activity and sector. Virtually all the activities listed in the supply and use tables are broken down over several sectors. In many cases, activities are divided between the household and non-financial corporations sector and are sometimes assigned to more than two sectors. Thus, health and welfare industry is broken down with reference to the following

sectors: non-financial corporations (including hospitals), households (including family doctors and child-minders), the government (including youth and old people's services) and NPISH (including playgroup associations, student bodies and refugee organisations).

### **Sources for the dual classification**

The allocation of relevant transactions to institutional sectors takes place on the industry level of the supply and use tables and thus on the greatest level of detail available. In establishing the allocation key for the sector accounts, maximum possible use was made of the source on which the estimates for industries and final expenditure were based. The following dual-classification sources (sometimes used in conjunction) are distinguished.

#### Production statistics

A large proportion of Netherlands economic activities are described by production statistics.

#### Other sources describing activities

In addition to production statistics, Statistics Netherlands compiles statistics which, whilst also relating to a specific activity, involve, for example, a functional description. These statistics cover all units subject to specific legislation or the authority of a particular institution and relate to such entities as health care units. Combined with information from de GBR, an estimate can be made for the breakdown/aggregation of supply-use data to institutional sectors. The same holds for industries as cultural, sporting and recreation, which are not covered by production statistics.

#### Company finance statistics (SFO)

The SFO provides financial-type data associated with business activity in the Netherlands. It collects data from all public and private limited companies and cooperatives, excluding units engaged in financial activities or property exploitation. These data can, however, only be used for dual classification to a limited extent, since the unit of observation (enterprise) differs from the KAU (establishment). In the case of large corporations (with total assets of more than NLG 25 million), the focus is on the enterprise or enterprise group (the parent company and all domestic subsidiaries). The observation of small enterprises is based on fiscal units. Because in practice the SFO unit of observation is larger than the KAU, the former must be broken down into several activities to ensure appropriate linkage with the supply and use tables. This means that the SFO can be used as a dual-classification source only for activities in respect of which KAU approximates closely to the SFO unit of observation. In practice, this is particularly true of activities involving mainly self-employed entrepreneurs, with a number of (small) entrepreneurs having created a private limited company. Family doctors provide a good example. The SFO is also used as an allocation source for agriculture.

#### General Business Register (GBR)

GBR data are used in several cases (number of business units per legal form and size category). Basic data are derived from the production statistics survey. Use is sometimes made of the sectoral breakdown of employee numbers that can be derived from these statistics. In a few cases, the breakdown is based on individual typification of a selection of the largest GBR enterprises.

#### Sources for financial corporations and the government

The financial corporations and government sectors are closely associated with specific activities in the supply and use table. Thus, KAUs concerning financial activities are all assigned to SIC 65-SIC 67 inclusive. The greater proportion of the government sector is

covered by SIC 75-SIC 80 inclusive. Units linked to these sectors, but not to the activities in question, are frequently easy-to-be-identified (groups of) units. As an example: sheltered workshops are recorded part manufacturing industry, in the supply and use tables, while in the sector accounts, they are part of the government sector. In a number of cases groups of such units constitute a separate industry (column) in the supply and use tables, which then can be entirely assigned to the relevant sector. If such units are part of a “mixed” industry, dual classification can, for example, be based on enterprise data on financial corporations specifically linked to income from the activity concerned or the government contribution to the units in question.

#### Self-employed survey

Statistics Netherlands receives fiscal data for a limited number of self-employed entrepreneurs from the tax authorities. These data were used to estimate transactions of self-employed entrepreneurs. This source was particularly useful where non-financial corporation units made up virtually the entire industry (row/column) and allocation could not be based on the original statistical source of the estimates.

#### *Estimates on dual acting*

Since production statistics cover a substantial proportion of the Dutch economy, dual classification of the activities concerned is based on a specific research. The transactional categories covering output, consumption, employee remuneration and operating surplus are calculated with reference to size category and industry for both natural and legal persons.

The research project resulted in allocation keys for manufacturing, construction, wholesale and retail trade (including hotels and restaurants), transport and the main part of commercial services. In the following, most important sources or methods for determining the appropriate allocation keys for other activities are described:

#### Agriculture, forestry and fishing

With the exception of the units described in the SFO (see above), agriculture and horticulture are classified as self-employed entrepreneurs in the household sector. The converse applies in the case of fisheries, which in principle are classified in the non-financial corporations sector. This excludes of course the estimates in fisheries based on the self-employed survey (see above).

#### Mining and quarrying

Activities within mining and quarrying which are not observed with reference to production statistics are fully assigned to the non-financial corporations sector.

#### Energy- and water-supply companies

Public utilities are fully assigned to the non-financial corporations sector.

#### Wholesale trade

Since the production statistics were not considered to be sufficiently detailed, the breakdown also took account of the SFO results and the self-employed survey.

#### Financial services

The great majority of financial services are assigned to the financial corporations sector, with estimates in respect of financial holdings (non-financial corporations sector) and self-employed entrepreneurs engaged in such ancillary activities as insurance broking (household sector) constituting exceptions. The source on insurance brokers provides information on the

proportion of natural persons involved. A (small-scale) supplementary estimate is also conducted in respect of natural persons engaged in other financial activities.

#### Lease and trade of real estate

In the case of exploitation of dwellings, an initial distinction is drawn between owner-occupancy and renting. In case of rental dwellings, separate estimates are made for subsidised tenancy and commercial renting. The remainder is attributed to the household sector, after a comparison with returns on rented dwellings, rooms, caravans, holiday homes and the like shown in income statistics. This comparison also provided an estimate of household income from renting of buildings. The remainder of the renting of buildings was attributed to the non-financial corporations sector. The statistical source for immovable property intermediation and management provides information on the breakdown of these activities between the non-financial corporations and household sectors.

#### Business services

Whilst it was possible to use the results of the research project on production statistics for part of the sectoral breakdown of business services, allocation keys based on other types of information had to be developed in respect of the remaining activities. Although the latter are described by production statistics, for a variety of reasons they are not covered in the research project on the sectoral breakdown. However, data classified by size-category were available in many cases. These data were combined with information on numbers per size category and legal form obtained from the production statistics survey to arrive at an allocation key.

For part of the remainder, the (extremely small) share of the households sector appearing in the concerning industry was based on results from the self-employed survey (for example, in respect of research). In cases where business services were attributed to the government or financial corporations sector, this was largely derived from information supplied by the corresponding sectoral sources or typification of individual units. On this basis, some movable property leasing (auto-lease) is attributed to the financial corporations along with certain holding activities. Research institutions principally financed by the government and university study institutes are government bodies.

#### Health care

In principle, health care branches mainly staffed by self-employed professionals (family doctors, medical specialists, veterinary surgeons and physiotherapists) are assigned to the household sector. A small proportion (those establishing private limited companies) constitutes part of the non-financial corporations sector and is covered by estimates based on detailed SFO data. Services provided under the Working Conditions Act (ARBO) are likewise classified in the non-financial corporations sector. Health care institutions (hospitals, old people's homes, etc.) are largely assigned to the non-financial corporations sector. Government-sector establishments represent a particular type of institution (for example, children's medical day centres) and are both government-funded and -supervised. Lastly, some groups of units (welfare services for specific categories, such as student and playgroup associations) are classified in the NPISH sector and subject to separate estimates.

#### Other services

Other services can be divided into a number of activities. Cleansing and environmental services represent a relatively small sub-section of other services. Whilst a small proportion of these activities were attributed to the household sector on the basis of the self-employed survey, government sources assign a large percentage (for example, local cleansing services) to the government sector.

The culture, sport and recreation industry covers a great variety of activities, which must frequently be distributed over at least three sectors. Sources linked to specific activities are used in creating a sub-activity allocation key. Thus, the distribution of sporting clubs over non-financial corporations (including professional football clubs and sporting facilities), households (including fitness centres and riding schools) and NPISH (amateur sports clubs) is based on statistical information found in the specific sources. The breakdown of the production of (video) films and radio and television programmes is based on the SFO and the number of units (KAUs) in the GBR. In some cases, the breakdown was derived for groups of units making up the industry. Separate estimates are conducted for each group which, in practice, means that dual classification takes place even below industry level of the supply and use tables. Thus, broadcasting associations and lotteries are classified in the non-financial corporations sector whilst the government sector includes such units as libraries and museums.

The remaining parts of the other services cover a wide variety of activities. For example, religious organisations, trade unions, political parties and charitable organisations are classified as non-profit institutions. Employers' organisations are always assigned to the non-financial corporations sector. In other cases, allocation is based on identification of the main institutions assigned to the corresponding industry by the GBR. Driving schools, hairdressers, beauticians, saunas and laundries are distributed over the non-financial corporations and household sectors, largely on the basis of production statistics.

#### *Other adjustments*

The creation of allocation of industries to institutional sectors was described above. As far as possible, the allocation keys are based on the sources used for industry estimates in respect of the supply and use tables. In certain cases, the keys required further adjustment because of:

- incomplete source description of the industry in question;
- the cost-fraud adjustment made in the supply and use tables;
- adjustments for quasi-corporations in the industries not covered by the research project on production statistics.

#### Supplementary estimate in respect of missing elements

A number of sources do not provide a complete description of an industry. This is frequently the case with activities not undertaken by legal persons or self-employed entrepreneurs. Examples would be individuals who, in addition to their regular employment, play in a musical group that performs at weddings, construct their own residence or other premises, domestic helps, home-based hairdressers and schoolchildren and students acting as babysitters. Such supplementary estimates also cover the private renting of holiday homes. Since those undertaking the activity are virtually never registered, they are not covered by regular surveys and the activities are sometimes "concealed".

Estimates are also made in respect of S&U-table activities which, whilst covered by production statistics in principle, may well go under-reported. Obvious examples would be hotel and restaurant tipping, private repairs undertaken by garage mechanics outside official hours and the like.

#### Quasi-corporations

In the research project on production statistics, the major natural persons constituted by the quasi-corporations were directly classified as units belonging to the non-financial corporations sector, by contrast with the breakdown procedure adopted for other source results. A list of all individual quasi-corporations was compiled in order to adjust for this



situation. The estimates for these quasi-corporations were based on number of units per industry and size category. The source sometimes provided information on the average size of the KAUs sub-divided with reference, for example, to a group of size categories. In other cases, use was made of the share of quasi-corporation employees. This made it possible to establish a ratio between the scale of the quasi-corporations and the total number of KAUs in the corresponding industry. In general, this involved relatively small transfers for one another institutional sector.

### **1.6.3 Labour accounts**

From the ESA 95 revision onwards, national and labour accounts have shown the same figures on employment and compensation of employees. This has not only improved the linkage between economic and social statistics for users, it has also increased data quality-control opportunities on both sides.

#### **Labour statistics leading to labour accounts**

Labour data become available through household surveys (the Labour Force Survey), establishments surveys (employment, earnings and labour cost surveys, mainly based on salary administration information) and registered wage-sum data supplied by social security institutions. The labour accounts combine the strong points of the different sources. Establishment surveys and register data tend to provide extremely accurate information on aspects of particular concern to the establishments themselves. Registers are compiled with a definite purpose, so that corresponding data extracts will be highly reliable. Household surveys provide the best source for quantifying personal characteristics. In practice, each source focuses on a particular aspect. Establishment surveys generate data which describe labour as a production factor, whilst household surveys supply labour data from a socio-economic standpoint. It is not simply a matter of choosing the source which fits particular purposes best. In compiling labour accounts, the primary sources may still be adjusted whenever there is evidence of measurement failure so as to produce a consistent set of tables covering all core aspects of labour input, labour income and labour costs.

#### **Labour data in national accounts**

The compensation of employees is fully incorporated in the national accounts system. Although the related labour input in full-time equivalents represents a kind of by-product, it has been presented in Dutch national accounts since the Second World War.

#### *Production statistics*

The national accounts are mainly based on establishment data, and more specifically on production statistics. For each type of industry, these statistics provide data on the structure and volume of output, intermediate consumption and value added, including wages and salaries, and employers' social contributions. Most production statistics also supply data on the number of jobs. Other sources used for the compilation of compensation of employees are the May agricultural census, cost and finance statistics for the health sector, banks and insurance companies and government data on public administration, defence and education. Production statistic questionnaires are compiled partly with reference to the wage concepts to be included in national accounts and partly on the basis of general bookkeeping practices. The frequently included 'Other personnel costs' item is particularly difficult to break down into wages and employers' contributions on the one hand and intermediate costs on the other.

### *Social funds*

Statistics Netherlands receives separate (often exhaustive) data on the payment of employers' contributions to pension funds and social security institutions (premiums and lump-sum payments). This enables it to provide data on total premiums received, classified by specific objective (disability, unemployment, pensions). Nevertheless, information on branches of origin is not generally available.

### *Compilation of compensation of employees and full-time equivalent jobs in the national accounts context*

The Dutch national accounts contain a fairly detailed description of the production process, both with regard to branches of industry and a goods/services breakdown. Until recently, however, the labour input data were treated exclusively as a single, homogeneous production factor. Branch specialists use these data for highly detailed calculations of wage sums and social contributions. Specific adjustments compared with output statistics were required for the conversion of measured wage data to SNA concepts, the quantification of payment in kind pursuant to SNA rules, an additional estimate of black (hidden) labour and the filling of information gaps. Quality checks at this stage cover the production/wage sum and wage sum/employment ratios.

Most of the national accounts source data do not cover full-time equivalent (fte) jobs directly. In such cases, fte figures are estimated with reference to job data at a specific point in time and part-time ratios covering previous periods.

Prior to the balancing procedure, employers' social security contributions are broken down by multiplying branch paid by destination. In a number of cases (though not yet systematically), additional quality checks have been performed during national accounts balancing with regard to wage levels/changes per full-time equivalent and estimated incidental wage trends.

## **1.7 Summary of adjustments designed to ensure exhaustiveness**

This section summarises the adjustments made with a view to ensuring the exhaustiveness of the GNP estimate. It covers:

- use of fiscal data;
- tipping;
- income in kind;
- supplementary estimates for concealed activities;
- use of the budget survey;
- use of Intrastat;
- VAT;
- use of labour force statistics;
- other aspects (paragraph 7.11).

### **Use of fiscal data**

Fiscal data are being increasingly used in the compilation of production statistics. The data, which are collected on the basis of VAT, corporation-tax and income-tax declarations, are used to verify and improve estimates. These sources also help to reduce the survey workload.

### *Use of VAT declarations*

VAT declarations are used in estimating construction industry data. The industry's production statistics can be consulted in connection with estimates in this sector. These statistics cover size categories 1-9 but, whilst complete data are available for size categories 7-9, size categories 1-6 are subject to sampling. The sampling results are extrapolated with the aid of the turnover figures quoted in the VAT declarations. Size category 0 (no employees) is not surveyed. Company data in this size category are calculated on the basis of the turnover figures provided in the VAT declarations.

### *Use of the corporate information system*

The corporate information system (CIS) is used at various stages in making the production approach estimates. The CIS contains fiscal data supplied by all taxable bodies that do not submit an annual report and firms with a turnover of less than NLG 25 million. It covers corporation tax declarations and relates to legal persons.

### *Use of income tax data*

Estimates of income in kind extend to the private use of company cars. Income tax data are consulted in this connection. In the case of dealing in and intermediation in the renting and leasing of immovable property, reference is made, among others, to the Income Tax Information System (IIS), a sampling service provided by the tax authorities.

## **Tipping**

In the Netherlands, tipping is mainly encountered in the hotel and catering industry (hotels, restaurants and cafés). Taxi-drivers, hairdressers, manicurists and the like are also tipped to a limited extent.

Estimates of tipping in this industry are based on information obtained from the tax authorities and the relevant branch associations. Reference is also made to the documentary evidence in a case concerning compliance with collective agreements in a restaurant

## **Income in kind**

The Netherlands tax authorities allow few employee concessions in the form of remuneration in kind. Tax is payable on almost all forms of such income. This applies, for example, to company provision of meals and beverages, free transport, the private use of a company car or company telephone facility, subsidised child-minding, cut-price purchases (provided these exceed cost price), use of company accommodation, educational subsidies for employees' children and (mortgage) loans provided by the employer below market rates.

Virtually all the corresponding tax issues are negotiated with the employer, with the exception of the private use of company cars which is not covered by the employer's income tax declaration. In making that declaration, the employer merely indicates an employee's entitlement to use a company car.

### Exhaustive estimates of income in kind

The most important sources (annual statistics) on which the national accounts are based explicitly ask for income in kind to be indicated under wages and salaries. It can therefore be assumed that there is no significant underestimation of payment in kind where the national accounts make use of standard CBS annual statistics. It is mainly in the fields of agriculture, financial institutions and government and non-commercial services that these annual statistics cannot be used.

### *Agriculture*

To a large extent, agricultural output estimates are based on physical flows and stocks. This means that any income in kind - in the form of agricultural products - is always included in output value and value added.

### *Financial institutions*

In the period that has just ended, financial institutions were surveyed in an effort to estimate loan-interest reductions.

### *Government and non-commercial services*

Whilst use is not made of production statistics in the traditional sense in the government context, the estimates are based on an extremely detailed analysis of government accounts. There is, therefore, no reason to assume that income in kind will not be covered by wage and salary estimates under this heading. Similarly, there are no particular forms of income in kind associated with non-commercial services.

### Travel benefits

The transport sector offers limited travel benefits. Free staff travel does not exist, since concessions are always taxable. Surveys of the firms concerned have produced estimates of reduced transport costs.

### Private use of a company car

According to Dutch fiscal legislation, the possibility of using a company car for private purposes must be notified under taxable income. Employers must inform the tax authorities if individual employees enjoy this "company car" benefit. As a result, precise information is available on the number of individuals entitled to such payment in kind. The fiscal-source figures (and particularly the CBS income statistics which they underpin) form the basis for the calculation. The fiscal data also reveal that the company car phenomenon is virtually unknown at government level. The total adjustment is therefore made with reference to company employees.

### Employers' contribution to childminding

The estimation of this contribution makes use of labour force accounts data.

### **Supplementary estimates in respect of concealed activities**

Supplementary estimates in respect of "concealed" activities are conducted with reference to a large number of business categories. Such activities essentially involve (1) small businesses, (2) the monopoly of an entire chain by a single undertaking, (3) relatively little use of goods and services (certain construction branches, services) and (4) falsified invoices.

Supplementary estimates of "concealed" activities distinguish between turnover and cost fraud as follows:

- turnover fraud: supplementary estimates for production, intermediate consumption and value added;
- cost fraud: reduction of intermediate consumption and corresponding increase in value added.

### **Use of the budget survey**

The Household Budget Survey (HBS) is used to estimate household consumption. The independent estimate of household consumption with reference to retailing is based on HBS data in conjunction with retail sales figures and involves a comparison between the budget survey results and the retail trade statistics. In the next phase of the procedure, the independent estimates are incorporated in the system of supply and use tables leading to a comparison with the commodity-flow data. The estimation process includes adjustments to take account of population differences between the budget survey and the national accounts.

### **Use of Intrastat**

A non-response adjustment is made in two ways:

- large enterprises: imputation on the basis of corresponding time series;
- small enterprises: assessment on the basis of VAT data.

A supplementary VAT-based estimate is made in respect of transactions below the threshold value.

The trade figures obtained in this way are then adjusted in line with the national accounts definitions before being compared and assimilated with the commodity-flow data in the system of supply and use tables.

### **VAT**

The estimation of theoretical VAT also covers evasion “with connivance”. Since such VAT does not, however, constitute a specific price component, it should be deducted from the theoretical figure.

### **Use of labour force statistics**

Since the 1995 revision, the labour force statistics and national accounts have been fully integrated as regards compensation of employees and the volume of labour in full time equivalents.

### **Other aspects**

In the interest of exhaustiveness, supplementary estimates are made in respect of the different final expenditure categories. These are conducted by means of comparisons, based sometimes on secondary data and sometimes on the availability of goods and services. Finally, “theoretical” VAT, calculated by applying the prevailing VAT rate to the relevant transactions, is compared with the actual VAT receipts of the Ministry of Finance. Theoretical VAT can be assumed to be higher than actual tax receipts owing to evasion, bankruptcy and the like and this appears to be the case in practice. This is an important indicator of consumption, which is by far the principal VAT source, suggesting an exhaustive estimate. Reference should be made to the relevant paragraph of Chapter 5 for further details of estimated household consumption.

The exhaustiveness of investments can be considered from two standpoints, namely whether

- all industries are covered;
- the investment takes account of all relevant transactions.

As regards the first point, CBS surveys do not cover the whole economy, so that supplementary estimates based on value added and labour inputs (fte) are conducted in respect of missing industries.

With the abolition of internal EU frontiers in 1993, registration of imports and exports of goods was amended, involving a transition from the original customs-orientated approach to a survey based approach, including a threshold value for reporting. This rules out further comprehensive monitoring of foreign trade. In order to ensure exhaustiveness, a thorough check is conducted on unit-level response during the observation phase and any necessary additional estimates are made on the basis of time-series data. The estimation of imports and exports in the revision year also involved the analysis of intra-EU bilateral commodity flows.

## **1.8 Transition from GDP to GNI**

This section examines the statistical sources and methods used to determine the balance of ROW income, which is substantially derived from Netherlands balance-of-payments data.

### **BOP monitoring system**

Monitoring of the Dutch balance of payments is based on mandatory notification of residents' ROW transactions. In this context, the following four ways of collection of information can be distinguished:

- notification of transactions through an approved domestic bank, established by a standard remittance to the bank or its confirmation of receipt;
- periodic notification of the initial and final balance and full details of all changes in residents' ROW bank accounts or current accounts with affiliated ROW enterprises;
- residents' notification of the exchange of holdings in non-monetary transactions;
- notifications of foreign-currency counter transactions by foreign-exchange banks and exchange bureaux.

In principle, this monitoring system ensures that all payment and receipt transactions between residents and non-residents are recorded in the balance of payments. This does not, however, mean that they are all correctly classified (for example, as primary income or financial operations). Greater certainty is provided by a system of plausibility checks and supplementary sources, to which primary income transactions are also subject.

Thus, the plausibility of the relationship between interest/dividend flows and underlying net worth is checked.

In addition to the type of monitoring referred to by 2, a supplementary source is available for direct investment, namely the Direct Investment Survey (DI), which covers the extent of, and changes to, the capital volume. The survey is addressed to all registered Netherlands enterprises with ROW holdings and foreign enterprises with holdings in the Netherlands.

### **Adjustment of BOP data to the national accounts guidelines**

In the Netherlands, BOP income transactions are presented in accordance with the standard components of the Balance of Payments Manual, fifth edition (BOPM 5) which, apart from certain conceptual differences, is harmonised with SNA 1993 and ESA 95.

Whilst it is impossible to ensure full compliance with the BOPM 5 guidelines in compiling BOP data, every effort is made to correct this shortcoming in converting these figures into national accounts statistics. At certain points, moreover, the practical interpretation of the BOPM guidelines has been shown to differ from what is acceptable in the national accounts context, so that adjustments are also made in this respect. Lastly, note must be taken of an important distinction in principle between the balance of payments and the national accounts as regards the account in which production/import taxes and subsidies are recorded.

### *Transfer of employees' remuneration*

The balance of payments classifies the ticket offices abroad of a large Dutch airline as part of the national economic territory by analogy with the treatment of embassies abroad. This means that salaries paid to local staff of such offices must be regarded as remuneration from employment. The national accounts treat the offices as units established abroad, with the result that local salaries cannot be regarded as employee remuneration but must be registered either as imported services or deducted from export revenue. The national accounts currently adopt the latter approach. The adjustment amount was taken from a particular report of the airline concerned.

### *Taxes on production/imports and subsidies*

The standard components of BOPM 5 and, by analogy, of the balance of payments treat taxes on production/imports and subsidies to/from other governments and supranational bodies exclusively as current transfers. The taxes collected and the subsidies granted by the Dutch government on behalf of the EU thus appear as income transfers in the balance of payments. The relevant cash flows are also monitored. The transactions therefore involve the Dutch government and the EU, even if the former is actually only acting as a treasurer.

The national accounts treat both EU-taxes and EU-subsidies on production and imports as primary income transfers, even where these relate to cross-border operations. Whether they are actually registered as such depends on the role played by the government, which is tested with reference to the "ultimate beneficiary" principle that excludes the treasurer function in the registration of transactions. If the Dutch government acts exclusively as a treasurer, the taxes and subsidies in question are directly registered as primary income transfers between the payer and ultimate recipient. This applies to import duties paid to the EU, the EU share of VAT income, EU food levies and other EU levies on sugar stocks. The term subsidies relates to subsidies on products and other subsidies in the food sector.

EU import duties are derived from the Ministry of Finance taxation. These cash-based amounts were converted to reflect transactions and the transit-flow import duties identified with the aid of the Foreign Trade Statistics were eliminated. The EU share of VAT revenue was obtained from the State Record. EU levies on foodstuffs and sugar reserves are based on Ministry of Agriculture reports. The product and other subsidies in the food sector were calculated from monthly reports supplied by the Ministry of Agriculture and the Agricultural Equalisation Fund (LEF).

### *Difference between cash- and accrual-based bank interest*

BOP interest flows are recorded on a cash basis, whereas both BOPM 5 and ESA 95 require a registration on an "accrual" or growth basis. Until now, the balance of differences between the two approaches has been assumed to be slight for most interest transaction categories and, consequently, negligible as regards impact on GNI.

"Bank interest" represents by far the largest category of BOP interest transactions and consists of the cross-border interest to/from Netherlands monetary financial institutions (banks) in the context of specific bank claims and liabilities, which are all non-negotiable ROW loans issued and deposits contracted.

BOP cash figures in respect of bank interest are not automatically adopted, since an accrual-based estimate is also available. The latter is derived from a calculation model which breaks down the accrual-interest transactions of Netherlands banks by sector of origin and destination.

Accrual-based estimates sometimes differ significantly from cash-based registration in the separate treatment of revenue and payments, particularly for years in which interest rates show a marked rise or fall. The variation appears far less significant if reference is made to the balance of revenue and payment differences. In view of the uncertainties attached to accrual-based calculations, this difference is too small to be adopted as a reliable deviation for BOP registration purposes.

Nevertheless, with a view to ensuring consistent registration of accrual-based interest transactions in sector accounts, accrual-based calculation of bank interest was adopted. In this connection, the discrepancy relative to the cash figures is determined in such a way as to preclude any difference with regard to the recorded balance of cash-based revenue and payments.

#### *Transfer from government services*

The balance of payments classifies government services (imports and exports of services) as a "residual category" covering various transactions. These operations are not expressly identified as part of other transactional categories (such as transfers within the framework of international cooperation). Closer examination has shown that this BOP item covers transactions which cannot be classified under the import and export of services in the national accounts. Essentially, therefore, they have the character of transfers. The investigation also identified a primary incomes transfer, namely interest received by the government on loans granted for the purchase of military equipment. This interest is transferred from the export of government services to interest received. The amount in question is obtained from the State Record.

#### *Interest on money-market instruments and derivatives*

The BOP item "Interest on money-market instruments and derivatives" relates to the interest component of interest-rate-swap and currency-swap contracts. The transactions, which are exclusively confined to banks, are entered under Dutch revenue after balancing and must be exclusively registered as financial transfers. As a result, the above-mentioned BOP item (Interest on money-market instruments) must be transferred from primary income transactions to the financial account.

#### *Adjustment for dividend-tax aggregation*

Netherlands dividends to/from ROW are registered net, which is after the deduction of withholding tax. Consistent application of this principle means that any withholding tax refunded is also recorded as a (negative) dividend. Since taxation at source constitutes a tax on income and investment and cannot, therefore, be regarded as a primary income transaction, it must be eliminated from dividend flows for national accounts purposes.

In the Netherlands, withholding tax on profit income takes the form of dividend taxation which is intended as an advance component of the income and corporation tax to be fixed subsequently. Dividend tax can be fairly easily calculated from the rates applicable to non-resident shareholders.

It is more difficult to determine the ROW withholding taxes or advances thereon paid by the Netherlands. Dutch institutional investors (pension funds, insurers and investment companies) are automatically assumed to be exempt. This is always the case with dividends paid in the Netherlands and since taxation agreements exist with practically every other country in the world, the exemption also seems likely to apply elsewhere. This limits the payment of ROW



withholding tax to two groups, namely individual Dutch portfolio investors (i.e. non-institutional investors or, broadly speaking, households and non-profit institutions) and enterprises established in the Netherlands with ROW capital participation. Thus, the distinction between standard share and participation dividends also applies in this case. External withholding tax on the former is again determined by applying the 15% rate to ROW dividends received by households and the like. The participation dividend was calculated some years ago from corporation tax declarations in the context of a structural survey. The result of this calculation is adjusted annually in line with the participation dividends received by the Netherlands.

#### *Adjustment for Units for Collective Investment*

A substantial proportion of the income (interest and dividends) of Units for Collective Investment (UCIs) or mutual funds is not distributed to shareholders but transferred to the reserve with a resultant increase in the market value of UCI shares. This is also referred to as the capitalisation of investment income which, according to ESA 95, must be credited as shareholder dividend income. The amount in question is calculated as the difference between UCI investment income actually received (excluding any changes in value registered) and the definitive UCI dividend paid.

#### *Property income attributed to policyholders*

Property income attributed to policyholders is not recorded as a transaction in the Dutch balance of payments. The EU is currently examining the possibility of estimating such transactions under Community legislation providing for mandatory reporting by insurance companies and pension funds.

Pending the results of that investigation, estimates are already being conducted in the context of the national accounts. These are based on BOP data and the Insurance Board annual report, which summarises the reports of all supervised pension funds and life-insurance companies in the Netherlands.

### **1.9 Transition from GDP to GNP (ESA 79 definition)**

The methodological description summarises the procedure for compiling national accounts data. For this purpose, reference is made to the ESA 95 guidelines. GNP (at market prices) is determined pursuant to ESA 79 on behalf of Eurostat. To this end, the following adjustments are made to GDP as determined pursuant to ESA 95.

#### Commission Decision 97/178/EC

- 1 Residence criteria
- 2 Financial intermediation services indirectly measured
- 3 Insurance
- 4 Direct investment earnings
- 5 Interest income
- 6 Cultivated natural growth of plants
- 7 Computer software and large databases
- 8 Military equipment and vehicles other than weapons
- 9 Work in progress on services
- 10 Mineral exploration expenditures
- 11 Consumption of fixed capital on roads, bridges, etc.

- 12 Government licences and fees
- 13 Valuation of output for own final use and output from voluntary activity
- 14 Value threshold for capital goods
- 15 Market/non-market criteria
- 16 Subsidies
- 17 Entertainment, literary and artistic originals
- 18 Services associated with the licence to use entertainment, literary and artistic originals
- 19 Garages
- 20 Car registration taxes paid by households
- 21 Wages and salaries in kind
- 22 Licences for the use of intangible non-produced assets
- 23 Stamp taxes

Commission Decision 98/501/EC

- 24 Financial leasing
- 25 Pension funds

Eurostat Decision

- 26 Changes in due payment dates for taxes, salaries, social contributions and benefits
- 27 Minor repairs by owner-occupiers
- Interest on swaps and FRAs

Adjustment items 1, 5, 9, 14, 20, 21, 23, 25, 26 and 27 are not applicable. Adjustment item 2, Financial intermediation services indirectly measured, can be disregarded pending a final decision on allocation.

*Adjustment item 1: Residence criteria*  
See chapter 9

*Adjustment item 2: Financial intermediation services indirectly measured*  
See chapter 9

*Adjustment item 3: Insurance*

Adjustment item 3, Insurance, relates to the revised concept of output value applied by the non-life insurance institutions. Output value includes investment income, excluding own-account investment income.

*Adjustment item 4: Direct investment earnings*

Direct investment earnings relate to the share of ROW subsidiary profits not transferred as dividends to the parent company. If the distributed dividend is greater than the annual profit generated, direct investment earnings are negative. After the 1995 revision, profits retained on direct foreign investments were classified under the property income of Netherlands undertakings. By contrast, retained profits of Netherlands-based ROW subsidiaries are remitted abroad as income. Only distributed profits were recorded formerly.

*Adjustment item 5: Interest income*  
See chapter 9

*Adjustment item 6: Cultivated natural growth of plants*

The 1995 revision amended calculation of the output value of agricultural products to reflect a more regular production pattern over time. Prior to the revision, cultivated plant production was registered either at harvest time or tree-felling. It has subsequently been recorded as a function of plant growth, being registered as changes to work in progress until harvest time and as finished stocks thereafter. The registration of output from the standpoint of work in progress is both desirable and necessary for purposes of economic analysis if the production process lasts longer than the accounting period, since it guarantees a link between registered costs and output. In practice, this amendment only affects the national accounts in the case of products having a lengthy production cycle such as upright plants (for example, fruit trees).

Plantings are estimated by determining accounting-period expenditure on new (or replacement) stock, including young plant nurture, during the reporting year and multiplying this by the increase in intrinsic value up to full growth. The calculations are carried out by the Agricultural Economics Institute (LEI), partly on the basis of information supplied from the Agricultural Census.

*Adjustment item 7: Computer software and large databases*

Following the revision, the purchase of computer software and large databases for use in the production process has been registered as intangible fixed assets under gross fixed capital formation. This also applies to own-account software and database production.

Explicit guidelines for the registration of computer software and large databases were not available prior to the revision. Expenditure on software forming an integral part of a major hardware purchase was usually treated as gross fixed capital formation and software purchased separately from hardware was generally regarded as intermediate consumption.

*Adjustment item 8: Military equipment and vehicles, other than weapons*

Before the 1995 revision, all purchases of such equipment for military purposes – military buildings (excluding accommodation for military families), other military structures, military equipment – were classified as intermediate consumption rather than gross fixed-capital formation.

Since the revision, structures used by the armed forces in a similar manner to non-military producers have been classified as gross fixed-capital formation. Such investments do not include military weapons of destruction and their necessary carrier systems, which are still classified as intermediate consumption.

*Adjustment item 9: Work in progress on services*

*See chapter 9*

*Adjustment item 10: Mineral exploration expenditures*

After the 1995 revision, mineral exploration expenditures, such as the costs of test drillings, aerial surveys, topographical research and transport, were included in fixed-capital formation. This increases the extent of such investments by the amount of exploration expenditure preceding any decision to exploit the site in question. The adjustment also entails subsequent writing-off against this expenditure.

Before the revision, all current expenditure on test drillings for oil and natural gas preceding an operational decision was regarded as intermediate consumption, with only subsequent spending being recorded as fixed-capital formation.

*Adjustment item 11: Consumption of fixed capital on roads, bridges, etc.*

The 1995 revision made it necessary to calculate depreciation for all fixed capital (excluding animals). Prior to the revision, it had to be calculated for all reproducible fixed capital apart from collective infrastructure investment having an unspecified service life on such items as dykes, roads and bridges. Thus, the revision extended the scope of depreciation to include public-service infrastructure.

*Adjustment item 12: Government licences and fees*

Tax authority registration of payments for government licences and fees became less frequent after the revision. If, as a condition for the award of a licence, the government examines the suitability or safety of specific equipment, the skills of the employees concerned or the quality or standard of the goods or services provided, payment is regarded as a service fee (unless the amounts involved bear no relation to the cost of the government investigation). This means that, after the revision, refuse removal charges, passport fees and examination fees were no longer classified under taxation but under the sale of government services, with the corresponding payments being recorded as intermediate consumption (payments by enterprises and institutions) rather than taxes, or consumption (household expenditure). Subscriptions and payments to Chambers of Commerce, on the other hand, have been treated as taxation since the revision.

*Adjustment item 13: Valuation of output for own final use and output from voluntary activity*

Since the 1995 revision, all voluntary contributions to the production of goods (i.e. not services) have been classified under the heading of output. This is particularly true of own-account accommodation construction. An estimate of the value of the labour involved (based on the estimated costs of equivalent paid labour) must be incorporated in the calculation of output value. Building activities must also be indicated under the construction sector heading.

*Adjustment item 14: Value threshold for capital goods*

*See chapter 9*

*Adjustment item 15: Market/non-market criteria*

The distinction between market and (other) non-market production has been amended four times. Initially, following the revision, all activities were subject to the “50% criterion” which states that market production exists if at least 50% of production costs are covered by sales proceeds; prior to the revision, certain activities resulted, by definition, in both market (e.g. public transport) and non-market production (e.g. religious organisations). Subsequently, the 50% criterion was made more stringent. A further innovation was that specific enterprises with a particular legal form were considered market producers by definition, namely all self-employed persons and/or legal persons with the exception of charitable institutions. Finally, the valuation of other non-market production was amended slightly to take account of the balance of other production taxes and subsidies in determining output value.

*Adjustment item 16: Subsidies*

The revision made two changes in defining subsidies. Firstly, government payments to market producers are no longer classified as subsidies if they represent full or partial remuneration for goods and services supplied directly and individually to legally entitled households to cover social risks and needs. These include payments to teaching hospitals, which are now recorded as government purchases and (thus) elements of government consumption. Secondly, other non-market producers, such as research institutions and local authorities, can receive other (non-product) subsidies in the context of government orders covering both market and non-

market producers. These mainly involve wage and salary subsidies. Prior to the revision, non-market producers were not eligible for subsidies, which were treated as income transfers.

*Adjustment item 17: Entertainment, literary and artistic originals*

Since the revision, the production of entertainment, literary and artistic originals has been classified under gross fixed-capital formation, even though such output was not generally regarded as production formerly. Thus, investments now cover original films, sound recordings, manuscripts, tapes, models and the like on which drama productions, radio and television programmes, musical performances and literary and artistic output are recorded or embodied. Several originals may be involved in some cases. Investments in sold originals are valued at the price paid by the purchaser. In the case of own-account production, the investment is valued at the basic price of a comparable original.

*Adjustment item 18: Services associated with the licence to use entertainment, literary and artistic originals*

Since the revision, payments for licences to use entertainment, literary and artistic originals have been recorded as service purchases and sales. The same applies to licences and other payments for the use of patents and other intangible non-produced assets. Revenue deriving from such fees is thus now regarded as output, whereas such payments were formerly treated as investment income.

*Adjustment item 19: Garages*

The revision required free-standing garages used by their owners for consumer purposes to be included in the attributed output of dwelling services. Previously, such garages were not accounted for. In accordance with the principles for estimating dwelling services, only garages forming an integral part of a property had to be taken into account when calculating rental value. The treatment of free-standing garages used by owners for consumer purposes has therefore changed.

Adjustment item 19 relates to free-standing garages used by owners. For these garages no direct data are available. The imputed rent for free-standing garages is estimated using information from the Budget Survey on the actual rents paid for garages combined with information on the composition of the housing stock in the Netherlands.

*Adjustment item 20: Car registration taxes paid by households*

*See chapter 9*

*Adjustment item 21: Wages and salaries in kind*

*See chapter 9*

*Adjustment item 22: Licences for the use of intangible non-produced assets*

This item concerns in the Netherlands only the cost of transfer of ownership of milk quotas.

*Adjustment item 23: Stamp taxes*

*See chapter 9*

*Adjustment item 24: Financial leasing*

Pursuant to a GNP Committee Decision, financial leasing has to be recorded in the same way as operational leasing under ESA 79. This means that the lessor – the person hiring out the asset, who is thus usually the legal owner – is also regarded as the economic owner. On this

basis, the lessor hires the asset to the lessee, the capital goods user. From the transactional standpoint, this means that a lessor provides rental services received in the form of intermediate consumption (if the lessee is a producer) or consumer expenditure (if the lessee is a householder in his capacity as a consumer). If one of the parties to the leasing agreement is a non-resident, import or export is also affected.

ESA 95 distinguishes clearly between financial and operational leasing. The registration of operational leasing is identical to the ESA 79 procedure. Financial leasing, on the other hand, must be registered as follows: the lessor provides the lessee with a fictitious loan to fund the purchase of an asset, of which the lessee becomes the *de facto* owner. This means that the lessee is regarded as the economic owner. The leasing fees paid (annually) by the lessee must then be divided into a rental and a repayment component.

*Adjustment item 25: Pension funds*

*See chapter 9*

*Adjustment item 26: Changes in due payment dates for taxes, salaries, social contributions and benefits*

*See chapter 9*

*Adjustment item 27: Minor repairs by owner-occupiers*

*See chapter 9*

*Adjustment item: Interest on swaps and FRAs*

During the process of compiling this inventory, the item of swaps and FRAs was added to the list of transition items.

## **CHAPTER 2 THE REVISIONS POLICY AND THE TIMETABLE FOR THE PROVISIONAL AND FINAL ANNUAL ESTIMATES**

### **2.1 Revision policy**

#### **2.1.1 Introduction**

In ESA 95 (and SNA 1993) the words 'revision', 'time series', 'backward calculation' or 'retropolation' do not appear.<sup>1</sup> Although reviews of international guidelines are one of the important motives for revising national accounts and producing time series which are consistent with the adjusted revision year, the ins-and-outs of revisions and time series are not discussed.

The fact that the international guidelines do not discuss revisions and backward calculations of national accounting data may help to explain the existence of different revision policies in different countries. The differences relate to revision frequency, choice of revision year, the level of revision applied to the benchmark year, the method for compiling time series and the length and detail of the time series.

Differences in the national methods used in compiling time series obscure comparisons between countries. For instance, time series can be compiled by applying annual pre-revision changes, starting with the adjusted revision-year estimates. After a number of successive revisions, a country using this procedure can become retrospectively 'richer'. This produces some improvement in international comparability. The EU Member States have introduced certain arrangements for the backward calculation of national accounting data.

#### **2.1.2 Revision of Dutch national accounting data**

The national accounts provide a quantitative description of economic developments in the Netherlands over a given period. The information required for the compilation of the national accounts is obtained from a wide range of sources which vary, in composition and quality, over time. This can produce new insights into data levels and trends. Since the information requirements of national accounts users also change, it may become necessary to amend such elements as definitions, classifications and estimation methods.

The national accounts cannot be amended immediately after the occurrence of a reason to change. A description of an economy should satisfy two conditions, namely up-to-dateness of level estimates and continuity, implying the right price and volume changes. Up-to-dateness of the level estimates relates to the most accurate possible description of the economic process over a given period, whilst continuity concerns comparability of the description over several separate periods. It is not always possible to meet both requirements simultaneously. The Dutch approach to this problem gives priority to data that are always comparable with those of a pre-determined base year (revision year). To this end, changes between individual periods are estimated as precisely as possible. These changes are then used to calculate levels that are comparable with the corresponding base-year counterparts. In this way, the data continuity requirement is met.

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<sup>1</sup> Whilst the word 'revision' occurs in the text of both the SNA 1993 and the ESA 95, it applies only to the revision of the guidelines themselves.

The up-to-dateness requirement is met by fairly regular revisions of the national accounts data. The level estimates are then adjusted in line with the latest insights, and concepts, definitions, classifications, estimation methods and the like. Revision also allows mistakes to be corrected. The national accounts are reviewed periodically, however not too frequently in order to avoid distortion of the comparability of the data concerned over time. The most recent revisions relate to accounting years 1977, 1987 and 1995. National accounts users generally will not welcome being confronted with new, revised time series every year. Classifications in respect of the 1993 accounting year were also amended (naturally, this "technical" adjustment did not entail a revision of the macro-economic data).

In the case of a revision year, all recent views are processed at once and all level estimates are renewed. The existing time series are then adjusted so that comparability in time remains possible. Revision obviously requires a great deal of capacity, which is another reason why annual re-assessments cannot be conducted.

Data revision involves a detailed analysis of the available statistical material for a base year (benchmark year). Starting with the benchmark data thus obtained, data from preceding years are reconciled with the revision of the time-series.

The immediate impetus for the most recent revision (in respect of accounting year 1995) was the introduction of ESA 95 in the EU Member States in 1999. The introduction of this new ESA primarily reflects the adjustment of the national accounts to new economic circumstances. It also improves the international comparability of the macro-economic data concerned. The optimum inter-comparability of such data at national level is particularly important in the context of Economic and Monetary Union (EMU). Far more than formerly, EMU and EU policy indicators and financial flows are being directly derived from national accounts data. Moreover, ESA 95 is itself an expression of the new UN guidelines as set out in SNA 1993.

The 1995 revision was also used to incorporate a number of new statistical insights and results into the Netherlands national accounts. At certain points, new data sources were used or other calculation methods applied. A link was also established between the labour market and income data available in the national accounts and the Labour Force Accounts, so that the labour market data presented in the former are now entirely consistent with those of the latter.

### **2.1.3 Backward calculation of Dutch national accounting data**

The following two general backward calculation models can be distinguished in respect of national accounting data:

- annual backward calculation;
- benchmark years/interpolation.

In both methods several alternatives are possible, as is a combination of (alternatives of) both. For a more detailed description of the different backward calculation methods and their advantages and disadvantages reference can be made to, among others, Den Bakker and Van Rooijen, 1999.

Some years ago, Statistics Netherlands adopted the so-called benchmark year/interpolation method for compiling time series of post-revision national accounting data.



### *The benchmark year/interpolation method*

In the benchmark year/interpolation method, corrections are determined for all years in the revision period. However, not all years are treated in the same way. Differences between benchmark and other years are particularly marked in estimating revision adjustments. Benchmark-year figures are estimated with reference to detailed information, whereas the figures for other years are calculated more approximately, although this does not mean that they are not judged on their merits.

The supply and use table or the input-output table provide the integrating framework for this method. These tables are compiled for both the benchmark and intervening years.

The benchmark year/interpolation method has the following advantages:

- it is transparent and relatively fast;
- the revision corrections are precisely determined;
- past data balancing decisions are retained;
- in the event of a new revision, ‘only’ benchmark year corrections need to be determined;
- the interpolation between two benchmark years can be completed rapidly.

### *Benchmark years*

Backward calculations of national accounting data are necessary after a national accounts revision. This procedure is carried out in respect of the so-called revision year. The new figures for that year are determined at a very detailed level. In fact, a revision year provides a perfect example of a benchmark year, being the all over starting-point for backward data calculation.

The corrections made for the revision year must also be introduced for the other benchmark years. As far as possible, this is done with the help of the basic sources available for those benchmark years. The necessary information will not, however, be directly available in all cases so that in particular cases corrections must be based on a variety of indirect sources. For example, they can be retroactively calculated on the basis of annual changes in a relevant variable. The expertise of (branch) specialists is important in this context.

The benchmark-year corrections are determined so as to produce a balanced and consistent set of revisions.

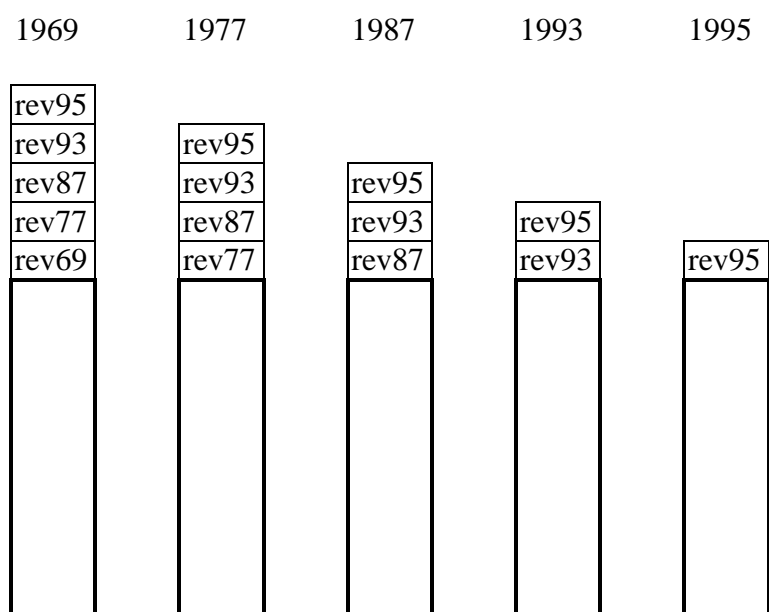
The original, balanced set of national accounting data provides the starting-point for the final compilation of the revised benchmark-year values. These data are only corrected following a revision. The new benchmark-year estimates are established by combining the original and balanced adjusted data sets.

The benchmark-year corrections are determined in the context of a supply and use table or an input-output table. These tables are used as a framework for balancing the figures. Other data sets, which must be consistent with the figures in the supply and use or input-output table, are also used in compiling the figures. The fixed-capital formation figures, which are used to estimate fixed-capital and capital-stock consumption, provide one example. Other examples are data sets relating to final intermediate consumption expenditure and employment.

After a number of revisions have been carried out in the course of time, correction matrix strata are available (one for each revision) for all benchmark years. Diagram 2.1.3-1 provides

a schematic representation of the benchmark-year/interpolation method for the compilation of time series in respect of Dutch national accounting data.

*Diagram 2.1.3-1 Benchmark year/interpolation method*



The choice of benchmark years is extremely important in this method, since they constitute the cornerstone of the time series. The obvious option would be years for which a substantial amount of information is available, such as previous revision years. A great deal of (new) material is gathered and analysed in the case of revision years. Other examples of benchmark years could be years in which population, occupational or industrial censuses are conducted. The economic situation is also important for the choice of benchmark years.

In the Dutch context, the benchmark years after the Second World War were 1995, 1993, 1987, 1977 and 1969.<sup>2</sup> The Dutch national accounts at macro-economic level were revised in the first four of those years. In the 1969 reporting year, the SNA 1968 was implemented, enterprises were reclassified and value added tax was introduced.

#### *Interpolation*

After the revision corrections for the benchmark years have been established, the corrections for the intermediate years are calculated. They are determined with the help of an interpolation procedure specially developed for this purpose.

Interpolation establishes the revision corrections for the years between the benchmark years. Each particular correction is determined separately by interpolation which is conducted within the framework of the supply and use tables or the input-output tables. Those tables are balanced for every interpolation year.

<sup>2</sup> Other postwar benchmark years were 1958 and 1948. The year 1958 was chosen because, in the past, it received special attention in the compilation of the Dutch national accounts. The year 1948 is a benchmark year because it is the first year for which the international guidelines of the SNA 1953 (UN, 1953) and the OECD (OECD, 1952) were implemented. In addition, 1948 was the first 'normal' year unaffected by the most extreme influences of the Second World War.

## 2.2 Timetable for the provisional and final annual estimates

The national accounts are published annually. They provide provisional estimates of national accounts data for the two most recent years and final estimates for earlier years. Provisional published data are subsequently adjusted in the succeeding publications. As a rule, final figures are not changed. Except, of course, in case of the periodical revisions as discussed in paragraph 2.1.

Below an overview of the compilation and dissemination of the provisional and final annual data:

Reporting year	Results of the statistical process	Publication in the Netherlands	Transmission to Eurostat
Final figures T-3	Febr. T	Aug. T	Sept. T
Revised provisional figures T-2	April T	Aug. T	Sept. T
Provisional figures T-1	July T	Aug. T	Sept. T

In general, the degree of detail of the data increases from the provisional to the final estimates. In compiling both provisional and final national accounts, every effort is made to maximise the comparability of results over time.

In future, moreover, the efforts are intended upon accelerating the compilation of national accounting data.

### *Literature*

Bakker, Gert P. den and Robert A.M. van Rooijen, 1999, Backward calculation of Dutch national accounting data – Lessons from the past: towards a new approach. Paper prepared for the OECD Meeting of National Accounts Experts, Paris, 21-24 September 1999.

## CHAPTER 3 THE PRODUCTION APPROACH

### 3.1 Reference framework

In the production approach, gross domestic product (GDP) at market prices is estimated with reference to annually-compiled supply and use tables (SUTs) in both current prices and the prices of the preceding year. These tables are discussed in greater detail in paragraph 3.1.1.

Paragraph 3.1.2 examines the distinction between market and other non-market producers, which is important in determining output value and value added.

#### 3.1.1 Supply and use tables in current prices and prices of the preceding year

In the system of national accounts in the Netherlands, supply and use tables are compiled in both current prices and prices of the preceding year. In the case of the 1995 revision, tables relating to the 1995 accounting year were drawn up exclusively in that year's current prices. The current-/constant-price supply-use framework is explained in detail in the present methodological description. The first table in prices of the preceding year estimated in accordance with the revised method was the 1996 table expressed in 1995 prices. The 1995 table expressed in 1994 prices is part of the time-series revision.

Tables are compiled in the preceding year's prices with the view to achieve an accurate breakdown of *value* changes in succeeding years into *volume* and *price* changes. The base-year table (for 1996 relative to 1995 base year = 1995) then presents the specific weighing procedures for each business category and product group by means of which the different types of recorded prices are jointly weighted. Naturally, this also applies to the higher aggregates which can be derived from the supply and use table and to the input-output table which can be compiled from the SUT. The great statistical benefit of a system based on prices from the preceding year is that the weighing scheme, which is actually incorporated in the supply and use table, is always as up-to-date as possible. This makes it possible to calculate the most up-to-date volume changes at any time.

A great variety of statistical price information is used in the supply and use table. The CBS (Statistics Netherlands) collects monthly data which are used to compile the consumer price-index (CPI). This information is extremely important for the deflation of the consumption data in the supply and use table. The CBS also gathers monthly data on producer and import/export prices. This information, too, is used as a major deflator source for the supply and use table. Apart from these measured prices (in addition to those mentioned above, others covered by specific subject statistics are noted), the CBS also seeks quantitative data from a large number of sources and this implicitly results in the identification of "unit values". In using these unit values as price-trend indicators, it must always be remembered that quality changes are included in unit-value-price changes, whereas these changes form part of the volume data in the national accounts. This renders "unit values" generally less useful, although the information - provided it is treated carefully and with a knowledge of the restrictions - is one of the sources used in compiling supply and use table deflators.

Among the important statistics also providing quantitative information are those related to international trade in goods, several major production statistics and PRODCOM. If the "unit values" are to be used as price proxies, it is important for these statistics contain homogeneous commodities. Although the number of commodities is generally large (for example, 10 000 in

the case of international trade and 6 000 in the case of PRODCOM), account is always taken of the previously mentioned distinction between "unit value" and "true price".

### 3.1.2 Market and non-market production

The distinction between market and other non-market producers<sup>3</sup> is important for the determination of both output and value added. Whilst the output value of market producers is determined from the revenue standpoint, it is calculated as the sum of the various production costs of non-market producers. In this connection, the net operating surplus is assumed to be zero. Consequently, the output value of non-market producers is equivalent to the sum of employees' compensation, intermediate consumption, depreciation and other taxes paid on production minus other subsidies received.

The revenue of the majority of non-market producers is less than 50% of production costs, so that estimating output from the revenue standpoint will produce a substantial operating deficit. Evaluation from the costs standpoint assumes a zero operating balance, which significantly increases value added with an amount corresponding to the operating deficit.

This can be shown in the following example. Assume the revenue of a non-market producer to be 40 and total production costs 100, of which 60 relate to compensation of employees, 30 to intermediate consumption and 10 to depreciation. Evaluation from the revenue standpoint produces an output value of 40 (revenue), a net operating balance of -60 (revenue - production costs) and gross value added of 10 (output value - intermediate consumption, or compensation of employees + depreciation + net operating surplus). Evaluation from the costs standpoint gives an output value of 100, a net operating surplus of 0 (by definition) and gross value added of 70 (employees' remuneration + depreciation + net operating balance).

The distinction between market and non-market production determines which variables are used in establishing output and gross value added. The gross value added of market producers (at basic prices) is determined as the balance of estimated revenue minus intermediate consumption. The extent of compensation of employees, depreciation, other taxes on production and other subsidies received are thus irrelevant with regard to the estimates of market-producer gross value added.

The situation is totally reversed in the case of non-market producers. The figure is determined as the sum of compensation of employees, depreciation, other taxes on production on products and other subsidies received. The revenue and intermediate consumption are thus irrelevant for gross value added.

Market and non-market producers are distinguished by applying the relevant ESA 95 definitions (paragraphs 3.16-3.45). Table 3.1.2-1 (Table P 9.1 in the national accounts publication) indicates the industries in which non-market producers mainly operate (government and NPISH sectors) and their relative importance in compensation of employees. For example, it shows that public administration entirely consists of non-market producers and that they are present in many industries. As an example, the field other manufacturing includes sheltered employment, the national rail infrastructure management service in the case

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<sup>3</sup> ESA 95 distinguishes three types of producer, namely market producers, own-account producers (for example, agricultural products consumed by farmers and household services provided by owner-occupiers) and other non-market producers. Owner-occupiers are the principal own-account producers in the Netherlands.

**Table 3.1.2-1 Dual classification of compensation of employees, 1995**

Industries	Sectors	Non-financial corporations	Financial corporations	Government	Households	Non-profit institutions serving households
	<i>NLG million</i>	<i>Industry %</i>	S 11	S 12	S 13	S 14
Agriculture, forestry and fishing	4032	53.8	-	-	46.2	-
Minerals extraction	1076	100.0	-	-	-	-
Manufacturing	65149	89.6	-	6.5	3.8	-
Food, beverages and tobacco	9875	92.6	-	-	7.4	-
Textiles and leather	1865	91.1	-	-	8.9	-
Paper	1935	99.2	-	-	0.8	-
Publishing and printing	6211	94.2	-	-	5.8	-
Crude petroleum	872	100.0	-	-	-	-
Basic chemicals	3880	99.9	-	-	0.1	-
Finished chemicals	3287	99.6	-	-	0.4	-
Rubber and plastics	2175	98.4	-	-	1.6	-
Basic metals	2284	99.7	-	-	0.3	-
Metal products	6061	94.3	-	-	5.7	-
Mechanical engineering	5749	97.1	-	-	2.9	-
Electrical engineering	7276	98.1	-	-	1.9	-
Transport equipment	3964	96.4	-	-	3.6	-
Other	9715	52.3	-	43.9	3.9	-
Energy and water utilities	3532	100.0	-	-	-	-
Construction	23879	87.3	-	-	12.7	-
Civil and non-residential	10219	87.7	-	-	12.3	-
Other structures	4623	92.0	-	-	8.0	-
Other	9037	84.4	-	-	15.6	-
Trade, hotels, restaurants, cafés and repairs	53018	85.2	-	-	14.8	-
Motor trade and repairs	6150	70.7	-	-	29.3	-
Wholesale trade	26075	97.1	-	-	2.9	-
Retail trade and repairs	14921	80.0	-	-	20.0	-
Hotels and catering	5872	61.0	-	-	39.0	-
Transport, storage and communications	23635	94.4	-	0.9	4.7	-
Land transport	9809	91.6	-	-	8.4	-
Water transport	1023	87.3	-	-	12.7	-
Air transport	2595	100.0	-	-	-	-
Transport services	4527	93.0	-	4.9	2.1	-
Posts and telecommunications	5681	99.0	-	-	1.0	-
Financial and business services	61064	62.5	28.6	4.3	4.6	-
Banks	11136	8.3	91.7	-	-	-
Insurance and pension funds	4263	-	100.0	-	-	-
Auxiliary financial activities	3180	-	91.4	-	8.6	-
Immovable property leasing and dealings	3249	98.9	-	-	1.1	-
Movable property leasing	775	81.0	9.3	-	9.7	-
Computer services etc.	4089	98.3	-	-	1.7	-
Research and development	2251	56.9	-	42.2	0.9	-
Legal and economic services	11167	88.1	0.1	-	11.8	-
Architectural and engineering bureaux	4960	96.0	-	-	4.0	-
Advertising agencies	1222	85.0	-	-	15.0	-
Temporary employment agencies, etc.	9283	81.5	-	17.8	0.7	-
Business services not classified elsewhere	5489	89.5	-	-	10.5	-
Government	59348	-	-	100.0	-	-
Public administration and social security	29484	-	-	100.0	-	-
Defence	6567	-	-	100.0	-	-
Subsidised education	23297	-	-	100.0	-	-
Health care and other services	44042	76.5	-	12.2	7.2	4.1
Health and welfare	32320	84.2	-	10.7	4.9	0.2
Environmental services	1554	42.4	-	56.0	1.6	-
Culture, sport and recreation	4321	69.3	-	12.5	11.3	6.9
Staffed private households	46	-	-	-	100.0	-
Other services not classified elsewhere	5801	48.6	0.3	8.3	17.6	25.1
<b>Compensation of employees</b>	<b>338775</b>	<b>225361</b>	<b>17485</b>	<b>71790</b>	<b>22323</b>	<b>1816</b>

of transport services and community work diagrams and the Guaranteed Youth Employment Act (JWG) in the case of temporary employment agencies.

For a more detailed explanation, see the note by D. van Tongeren (2000, Delineation of the government sector; the distinction between market and other non-market production, M&O series No 14).

### **3.2 Valuation**

Three types of valuation are applied in respect of domestically produced goods: "basic price", "producer price" and "purchaser price". The basic price is the actual amount earned by the producer. This often differs from the price the producer must charge (the producer price), since this also takes account of taxes on products (such as excise duties) and subsidies on products. The purchaser price excluding VAT is the price paid by the customer (after the deduction of VAT, in other words, the producer price augmented by possible transport and trade margins in respect of the product in question. For those who are not allowed to deduct VAT, purchaser's prices including VAT is the ultimate price.

There are two types of valuation for imported goods, namely the "purchaser price" (in or excluding VAT) and the cif-price. The difference is that trade and transport margins, import duties, excise duties (as plus items) and re-export subsidies (as minus items) of the Netherlands are included in the "purchaser" but not in the cif-price.

The use-table figures are expressed in purchaser prices excluding VAT. In the supply table, domestic production figures are expressed in basic prices and imports in cif-prices. To cope with this difference in valuation three columns are added to the supply table, relating to trade and transport margins and taxes and subsidies on products which exactly fill the valuation gap. Domestic production is evaluated in producer prices and imported goods in cif-prices in the input-output table.

### **3.3 Transition from private accounting and administrative concepts to the ESA 95 national accounting concepts**

In compiling national accounts, a number of concepts are not applied in the same way as in business accounts. This has to do with the (international) agreements governing such accounting systems. One long-established example is the concept of "depreciation". Business accounts deal with depreciation periods which are currently valid from the physical, economic, administrative and/or fiscal standpoints. Depreciation periods may differ between enterprises for one and the same type of asset, so that the depreciation pattern may be specific to a particular enterprise. Since this is undesirable from the national accounting point of view, the decision was taken to adopt a depreciation method which differs only in the number of years of depreciation per type of asset (the PIM method, see paragraph 3.3.4).

At a number of points in the revised ESA 95, it was decided to depart from the registration procedure normally adopted in business accounts. Among others areas involved are payment in kind, software investment, depreciation on infrastructure and depreciation in general.

### **3.3.1 Payment in kind**

Most business accounts, and therefore the production statistics also, classify certain types of expenditure as intermediate costs, whereas these are shown under wages and salaries in the national accounts. They relate to company-car use, preferential banking and insurance interest, subsidised travel for transport-company employees and company child-care arrangements. As a consequence output increases where employees can acquire self-produced goods and intermediate consumption decreases with the reclassification of certain expenditure items as wages and salaries. In 1995, total income in kind was NLG 2 700 million. Paragraph 3.6 examines the details of the estimation of this amount.

### **3.3.2 Software investment**

Since expenditure on software is frequently recorded under intermediate costs in business accounts, it is also shown as such in production statistics. In the national accounts, on the other hand, all purchases associated with computer programming and large data bases are recorded as intangibles assets as part of gross fixed capital formation. Total intermediate consumption decreases in line with the amount of purchased software reclassified as gross fixed capital formation. This results in a corresponding increase of operation surplus/mixed income of the establishments. It also leads to increased output for non-market producers as increased intermediate consumption of fixed capital is part of total costs which equals total output. Own account produced software is also classified as fixed capital formation. The total value of investment in own account software is estimated using the wage/salary bill of automation staff. These data are taken from statistics on automation.

In 1995, the amount of value added associated with the registration of expenditure on software and large data bases and own-account production as investment was NLG 5 300 million.

### **3.3.3 Consumption of fixed capital on infrastructure**

ESA 95 requires consumption of fixed capital to be calculated for all fixed assets including, therefore, the public-service infrastructure. This is done using the perpetual inventory method. The result recorded as gross operating surplus with government, and is thus part of government output. As a consequence the same amount is recorded as government consumption. The level of depreciation calculated depends, among others, on the estimate of the service life. Infrastructure is written off over 35 years in the Netherlands national accounts (by contrast with some other countries which apply a 70-year period). Infrastructure depreciation totalled NLG 9 200 million in 1995.

### **3.3.4 General depreciation**

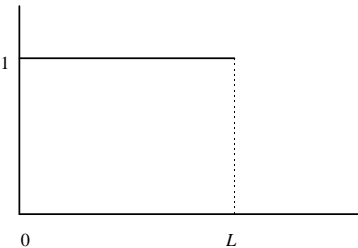
Various conventions, based on historic cost price and/or fiscal service life, agree with the calculation methods of depreciation in business accounts. This means that the extent of depreciation cannot be directly derived from commercial surveys as this differs from the national accounts concept. In case of national accounts, consumption of fixed capital is determined with reference to historical series of investments using the perpetual inventory method. Consumption of fixed capital is determined for tangible assets (excluding cattle), including public-service infrastructure, and for produced intangible assets.



The perpetual inventory method (PIM) starts with the value of the capital stock of fixed assets at the beginning of the year. This stock is brought to replacement value by adjusting for price changes in comparable fixed assets during the accounting year. Gross fixed capital formation in that year is added to this figure and the value of suspended assets is then deducted. The result is the fixed capital stock value at the end of the year. Consumption of fixed capital is calculated by dividing average fixed capital stock at the beginning and the end of the accounting year - per type of activity - by expected service life.

The standard PIM uses a simple step function to represent the survival function of a fixed asset (see figure 3.3.4-1). This means that, for an average life expectancy L, a fixed asset will be used for precisely L years.

*Figure 3.3.4-1: Standard PIM survival function*



The survival function indicates the proportion of investment goods still in use after t years. The standard PIM assumes 100% fixed-asset use throughout their entire "life".

At the same time, a more complex survival function can be adopted. A Weibul survival function was therefore chosen, since this offers both sufficient simplicity and adequate flexibility:

$$S_{Wei}(t) = \exp\left(-(\lambda t)^\alpha\right) \quad t \geq 0$$

where  $\lambda = \exp(\Gamma(1 + 1/\alpha))/L$ . Here,  $\Gamma$  refers to the Gamma function and  $\alpha$  is the variable parameter.

In principle, the use of another survival function does not result in a different depreciation pattern. On the other hand, the liquidation of investments before the end of their mean service life has definitely an impact on the estimates of consumption of fixed capital, since their residual value is completely written off in the year of liquidation. Investments maintained for longer than their mean service life are identifiable in the gross, but not in the net, fixed capital stock, since all investments are written off in the period between the investment year and the mean service life year.

The alpha is estimated for all combinations of business categories multiplied by type of activity for which a fixed capital stock was observed. Every effort is made to optimise the correlation between calculated and observed fixed capital stock. An alpha of 2.2 was chosen for all combinations without observed data. The 2.2 equals the median value of the calculated alphas.

### **3.4 Role of direct and indirect estimation methods**

In general, and as far as possible, estimates are based on observed data and/or annual reports. Otherwise use is made of indirect calculations or reliable (possibly indirect) estimates in respect of a base year extrapolated with the aid of indicators.

To a considerable extent, agricultural statistics are based on estimates of volume (observed and harvest estimates) multiplied by prices identified elsewhere. Industrial and construction sector estimates are likewise largely based on observed data (production statistics), although only grossed up sample data are available for most of the small establishments.

Both direct and indirect estimation methods are used in respect of services. Direct estimates mainly rely on production statistics and cost and financing data. Indirect estimates make use of several types of price and volume (including labour input) indicators. Broadly speaking, production statistics are used for estimates relating to trade, the hotel and catering industry, transport and business services. Cost and financing statistics are used for health and social service estimates. Price, volume and labour indicators are used both for estimates of other services, owner occupied dwellings and for some supplementary estimates.

Government estimates are based on the State accounts. Data in respect of financial corporations can be obtained from De Nederlandsche Bank (DNB) and annual reports.

#### **The GBR method**

For a number of industries, the CBS receives no statistical data. Also very little information is available from other sources. Consequently, the GBR (General Business Register) estimation method is frequently used in such cases. A very rough estimate says that about 5% of the total Dutch economy (in 1995) is estimated through the GBR method.

This method can be described as follows:

- the number of employees is estimated with help of the GBR data concerning the number of units per (labour-input) size category. The total number of employees can then be estimated with reference to an assumed size-category average;
- total wages and salaries are estimated with reference to the Stage 1 results and information on the average of wages in resembling industries. If these data are not available, the estimate is based on the average annual remuneration of all employees (both full- and part-time). In 1995, this totalled NLG 45 700 (Statistical Yearbook 1998, p.124). Employers' wage and salary costs are naturally considerably higher. The structure of wage and salary cost (Statistical Yearbook 1998, p.125) indicates that, on average, employers in industry, banking and insurance incur one-third more in such costs than gross employee income, bringing the employer's average wage and salary bill to NLG 60 000;
- output value and intermediate consumption are estimated on the basis of data on input and output structure from related industries or previous years (for example, earlier supply and use tables). The data on input and output structure from previous years are based on many different sources, for example production statistics that was stopped after a certain year. Also incidental structural surveys held by the CBS or by others, like a 1972-survey to the incomes of self-employed people. This survey gave very detailed information of these incomes of lawyers, medical specialists, dentists, etc. and a lot of this information is extrapolated for many later years with the help of fiscal information.

### **3.5 Role of benchmarks and extrapolations**

(New) level estimates of the national accounts data were drawn up for the 1995 revision year. Where production statistics and other sources incorporating annual data are available, estimates of level are also made for the post-1995 accounting years, bearing in mind "structural" balancing adjustments. Indicators are used in the absence of annual level data. Price and volume changes are estimated using various types of indicators, using the balanced T-1 data as a starting point.

In the remainder of this Chapter, descriptions of estimation methods will cover extrapolation procedures in greater detail.

### **3.6 Approach to exhaustiveness**

#### **3.6.1 Introduction**

Chapter 7 provides a comprehensive survey of the approach and checks adopted with a view to ensuring the exhaustiveness of the estimates. The present section covers only the most important items, dealing with supplementary estimates in respect of payment in kind, tips and concealed activities.

#### **3.6.2 Income in kind**

The Dutch tax authorities make only few concessions with regard to staff benefits in the form of payments in kind. Tax is payable on almost all forms of such income. This is true, for example, of company-provided meals and beverages, free transport, the private use of company cars and telephones, company-subsidised childcare, reduced-price purchases (provided these exceed the cost price), use of company accommodation, educational subsidies for children and (mortgage) loans provided by the employer below market rates. Administrative procedures are nearly all on account of the employer.

The only exception concerns the private use of company cars, a benefit which is not quoted in the employer's tax declaration. The employer merely indicates an employee's entitlement to use a company car in a wage/salary tax declaration.

#### **General**

The most important sources (annual statistics) on which the national accounts are based explicitly ask for income in kind to be indicated under wages and salaries. Investigation has revealed that there is no significant underestimation of such income where the national accounts make use of standard CBS annual statistics. It is mainly in the fields of agriculture, financial institutions and non-commercial services that these annual statistics cannot be used.

Agricultural output estimates are largely based on physical flows and stocks. This means that any income in kind – in the form of agricultural products – is always included in output value and value added. Any underestimation of the wage/salary bill as a result of payment in kind will not affect GDP except as regards its breakdown between wages/salaries and operating surplus.

Whilst use is not made of production statistics in the traditional sense in the government sector, the estimates are based on an extremely detailed analysis of government accounts.

Therefore there is no reason to assume that income in kind will not be covered by wage and salary estimates under this heading. Nor are any particular forms of income in kind known to be associated with non-commercial services.

In the period that has just ended, financial corporations were surveyed in an effort to estimate interest reductions on loans. In the Netherlands, this possibility is almost exclusively confined to mortgage loans. This benefit is estimated as follows:

**Table 3.6.2-1 Interest benefit of employees of financial corporations, 1995**

	<i>NLG million</i>
Banking	220
Insurance	140

This has no consequences for GDP if the relevant data are presented in conformity with ESA 95. The increase in gross value added in the banking sector is offset by an equivalent increase in FISIM which is deducted from value added. There is no change in output value and value added in the insurance sector, where higher salaries reduce the operating surplus.

The transport sector offers limited travel benefits. Free staff travel does not exist, since concessions are always taxable. Beneficiaries must always contribute at least 50% of the advantage in question. Surveys of the firms concerned have produced the following estimates of reduced transport costs.

In the case of rail travel, the total benefit is put at NLG 2 million per annum (1995). The estimated figure for urban and local transport (bus, tram, underground) is NLG 6 million, rising to NLG 8 million for airlines.

#### **Private use of a company car**

In 1995, the Netherlands had somewhat more than 375 000 company-registered cars which were also available for (sometimes limited) private use by employees.

According to Netherlands fiscal legislation, the possibility of using a company car for private purposes must be notified under taxable income. The increment is equivalent to 20-24% of vehicle catalogue value, depending on proximity to the principal place of employment. Employers must inform the tax authorities if individual employees are entitled to use a company car.

Both requirements mean that precise information is available on the number of individuals entitled to such payment in kind. The fiscal-source figures (particularly the CBS income statistics based thereon) provide the basis for the calculation.

These figures were compared with the 1992 wage/salary cost survey data, which put the number of company cars at 220 000 as against the more than 350 000 indicated in the fiscal source. There are two explanations for this state of affairs. Firstly, the wage/salary cost survey does not cover certain economic sectors. Secondly, account should be taken of the phenomenon of the director/major shareholder who may not always regard himself as an employee. At all events, the comparison reliably confirms the exhaustiveness of the under mentioned estimate of the number of company cars based on fiscal data.

The fiscal data also reveal that the phenomenon of the company car is virtually unknown at government level. The total adjustment is therefore made with reference to company employees.

Total private travel (in kilometres), including journeys to and from work, is known from CBS data. In 1995, the annual figure was 10 800 kilometres (4 460 for journeys to and from work, 1 000 for holidays and 5 340 for private purposes). Since the number of kilometres travelled per vehicle has scarcely changed since 1990, this figure was retained for every year.

The Ministry of Finance has determined the total cost of a private-vehicle kilometre on an annual basis since 1990. This flat-rate figure roughly corresponds to the actual cost price, although it is not based on it. The amount in question must be quoted in all tax declarations. The calculations in respect of 1988 and 1989 assumed a 3% cost increase.

Finally, the wage/salary cost survey reveals that 40% of employees contribute personally to the use of a company car. For calculation purposes, this contribution is put at 25% of the costs involved.

This produces the following salary adjustment to take account of the private use of company cars.

**Table 3.6.2.-2 Private use of company cars, 1995**

Number of cars	Private use	Cost per km	Gross value	Individual contribution	Value of payment in kind
<i>x1</i>	<i>km</i>	<i>NLG</i>	<i>NLG million</i>		
376474	10800	0.59	2400	240	2160

This result can also be considered in the light of the fiscal consequences of company car use. As already stated, the availability of a company car in the Netherlands is treated as an additional taxable benefit. On average, this gives rise to a 50% user tax, which thus represents the actual cost to the beneficiary of this form of payment in kind.

**Table 3.6.2-3 Adjustment for private use of company car as an additional taxable element, 1995**

Additional fiscal component	Additional tax	Value of payment in kind	Employee benefit
<i>NLG million</i>			
2642	1321	2160	839

The two foregoing adjustments alter total macro-level payment in kind as follows (1995):

	<i>NLG million</i>
- output (companies)	+ 20
- intermediate consumption (companies)	- 2 160
- value added (companies)	+ 2 180
- wages and salaries (company employees)	+ 2 180
- household consumption	+ 2 180

For the classification of company-car use by industry, reference was initially made to the 1992 Wage/Salary Cost Survey (LKO 92) breakdown. These data were then grossed up in line with the national accounts totals by reference to wage and salary data. Supplementary estimates were then conducted in respect of the missing industries. This produced a figure

slightly above the marginal total of the (fiscal) income statistics. The data from two grossed-up industries were therefore subjected to a slight downwards adjustment with the following results:

**Table 3.6.2-4 Private use of company car, 1995**

Industry, category	Wages and salaries, excluding payment in kind	Company car increment	Company car increment as percentage of wages/salaries, excluding payment in kind
	<i>NLG million</i>		<i>%</i>
Agriculture	3123	25	0.8
Minerals	888	10	1.1
Industry	57290	377	0.7
Public utilities	3055	9	0.3
Construction	19149	321	1.7
Trades, hotels restaurants and cafés	46409	716	1.5
Transport	20556	90	0.4
Financial institutions	14038	61	0.4
Commercial services	38016	489	1.3
Non-commercial services	39311	55	0.1
Government	46719	6	0.0
<b>Total</b>	<b>288554</b>	<b>2159</b>	<b>0.7</b>

### **Employers' childcare contribution**

Data from 1994 indicate that company childcare subsidies represent approximately 30% of total "unconcealed" childminding turnover. This means NLG 368 million in 1995.

For the assignment of industries, use is made of labour force data relating to the distribution of the total number of women within the industries. There is assumed to be no childcare in the agricultural sector.

**Table 3.6.2-5 Childcare (Employers' contribution), 1995**

Industry, category	Wages and salaries excluding payment in kind	Childcare increment	Childcare subsidies as percentage of wages/salaries, excluding payment in kind
	<i>NLG million</i>		<i>%</i>
Agriculture	3123	0	0.00
Minerals	888	0	0.00
Industry	57290	27	0.05
Public utilities	3055	0	0.00
Construction	19149	1	0.01
Trades, hotels, restaurants, and cafés	46409	82	0.18
Transport	20556	12	0.06
Financial institutions	14038	49	0.35
Commercial services	38016	31	0.08
Non-commercial services	39311	112	0.28
Government	46719	54	0.12
<b>Total</b>	<b>288554</b>	<b>368</b>	<b>0.13</b>

### 3.6.3 Tips

Tipping in the Netherlands is mainly encountered in hotels, restaurants and cafés and for taxi services. Hairdressers, manicurists and the like are also tipped to a limited extent.

#### **Taxis**

According to the current national accounts, the total value of taxi services was NLG 1 135 million in 1995. Approximately 55% of this total was accounted for by everyday taxi journeys, 30% by group transport and 10% by transport of the sick.

Tips are estimated to represent 5% of the value of everyday and group journeys, but only 2% in the case of transport of the sick. On this basis, tips received totalled NLG 52 million. Approximately two-thirds of taxi tips are imputed to employees, with the remaining third going to (self-employed) entrepreneurs as operating surplus/mixed income.

#### **Hairdressers, manicurists, etc.**

According to the current national accounts, the total output value of hairdressing services, manicurists and the like was NLG 1 874 million in 1995. Estimates put the average hairdresser's income accounted for by tips at 2%; this mainly involves the "rounding-up" of the official prices. On this basis, tips received totalled NLG 37 million.

#### **Hotels, restaurants and cafés**

The documentary evidence in a case concerning compliance with collective agreements in a restaurant<sup>2</sup> indicates that tipping in restaurants and cafés accounts for 15-20% of gross wages or roughly 4% of output. Since, in hotels in particular, payment is frequently made electronically and by credit card, employers cannot conceal tips from the tax authorities and any amounts received by employees will be subject to income tax. The amounts also appear in the employer's administrative data and, consequently, in the production statistics. Other tips, in the form of cash, are comparatively insignificant, being estimated at 1% of turnover. In the case of other accommodation (SIC 55.2), there is very little or no tipping. The same is true of canteens and catering (SIC 55.5). Consequently, a supplementary estimate is not made in respect of these categories. Total tips are evenly distributed over wages/salaries and other income and the results are shown in Table 3.14.1-2 (paragraph 3.14.1).

### 3.6.4 Concealed activities

Concealed activities are mainly associated with (1) small enterprises, (2) in those cases where the operation of an entire production chain is in hands of a single enterprise, (3) and the intermediate consumption of goods and services is relatively small (parts of the construction industry, services) and (4) use of falsified accounts is possible.

The supplementary estimates in respect of concealed activities distinguish between turnover fraud and cost fraud as follows:

- "turnover fraud": supplementary output estimates (both value added and intermediate consumption);
- "cost fraud": reduced intermediate consumption with corresponding increase in value added.

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<sup>2</sup> The owner of the restaurant in question wanted to deduct total tips received from the agreed wage.

## **Turnover fraud**

Turnover fraud mainly occurs in the textiles and leather industry, construction, trade, hotels, restaurants and cafés, health care and business services.

### *Textiles and leather industry*

The report, "Illegal clothing workshops and coordinated counter-measures" published by the Clothing Industry Council in February 1992, indicates that "concealed" production does not go directly from the processor to retail outlets but is almost always ordered by the wholesale sector. One of the reasons for "concealed" production in the Netherlands is the change in demand for ready-to-wear clothing. There has been a shift from the traditionally enduring summer and winter collections to rapidly obsolescent fashion, for which demand is unexpected and unpredictable. To avoid lengthy delivery times, the work in question is now contracted out to informal sewing workshops in the Netherlands. Thus it is likely that "concealed" production is generated by the wholesale sector. Research shows that outward processing wages accounted for a fixed proportion (3.9%) of the input of the wholesale-industry in textile and clothing during the 1977-86 period. In the past, this work was mainly contracted out to "low-wage countries", but domestic processors have increasingly been used since the appearance of the "concealed" workshops in the Eighties. Since no information is available for subsequent years, it is assumed that, even after the revision, 3.9% of consumption under SIC 51.41 and 51.42 must be imputed to total (foreign) processing payments and domestic wages. The 1995 revision produced a clear increase in "unconcealed" textiles and clothing output to the detriment of the "hidden" circuit. This development is confirmed by findings published in an article in *Economische Statistische Berichten* (A. Zorlu/F. Reil, 8 Oct. 1997) in which is recorded that the level of activity in "hidden" sewing workshops fell dramatically after peaking in 1992.

The supplementary estimate in respect of "concealed" activities also has consequences for both SIC 51.41/51.42 and SIC 17.3, but does not affect value added of the wholesale-industry. As in the case of "unconcealed" processing, it merely involves specifying data on the unspecified use and associated production of textiles and clothing by the wholesale-industry. A fee for purchased services abroad is paid for "legal" processing carried out by a foreign processor, while "concealed" processing contracted out in the Netherlands is recorded as payments for domestic services. Nevertheless, both activities involve the legal wholesale production of clothing and textiles. The output, intermediate consumption and value added associated with these activities are (implicitly) included in the source data. The processing wages (domestic and foreign, see below) paid by the wholesale-industry, which totalled NLG 303 million in 1995, are almost certainly covered by the Work Contracted Out or Other Costs items of the production statistics. The output in question is fairly definitely accounted for as revenue from secondary activities.

"Concealed" domestic processing is undertaken by unsurveyed processing enterprises (SIC 17.3), whose output and intermediate consumption must therefore be covered by supplementary estimates. Output is increased by the value of domestic industrial services of the wholesale-industry. A small proportion of the intermediate consumption subject to supplementary estimate is accounted for by ancillary materials. Since the activities in question involve processing, raw materials and semi-manufactures are scarcely ever used, although expenditure is incurred for dye-stuffs, thread, power, machine maintenance and the like. "Hidden" staff payments do not include social security benefits. These unpaid amounts are



reflected in Operating surplus and lower product prices to ensure competitiveness with "legal" processing enterprises.

The consequences for the 1995 accounting year were as follows in NLG million:

purchase value under SIC 51.41/51.42	7 766
including total processing wages 3.9%	303
processing services abroad	<u>244</u> -/-
remainder (= "concealed" domestic processing wages)	59

The associated "concealed" goods flows in the wholesale-industry in clothing/textiles under SIC 51.41/51.42 (excluding margins) were:

"concealed" output	$59/244 * 533 = 129$
"concealed" consumption	$59/244 * 289 = 70$

in which the number 533 is the "legal" output of clothing/textiles by SIC 51.41/51.42 in NLG million and the number 289 the corresponding "legal" intermediate consumption.

#### *Construction industry: own-account construction*

The estimate is based on an investigation into concealed activities in the private house-building sector in 1991. The survey, conducted by the Economic Institute for the Construction Industry (EIB), is described in its November 1992 publication, "Concealed activities in the private house-building sector". The survey made use of CBS planning permission statistics (B&U), such as population figures for private dwellings under construction, estimated construction costs and corresponding output estimates. The construction costs quoted in the planning applications are checked by local officials with reference to the technical drawings and authorisation is granted if the figures are verified. This means that the use of concealed labour is implicitly covered by the construction costs shown in the planning permission statistics and the corresponding output figures. Supplementary EIB sampling in respect of the total private housing stock revealed that, in 1991, 34% of dwellings involved own-account construction by the actual commissioning party without the involvement of a principal contractor. Among all privately-built dwellings, 86% were accounted for by private individuals (households), with the remainder being constructed by associations providing accommodation for old people and students. The output value of own-account construction was calculated for the revision year by multiplying the production value of the privately-constructed dwellings shown in the planning permission statistics with the percentages based the EIB survey, resulting in a figure of NLG 1 081 million (NLG 3 700 million x 0.34 x 0.86). The EIB survey also reveals that concealed payments to subcontractors account for a quarter of this total, which is approximately NLG 270 million. The remaining output is accounted for by legally remunerated activities, the owner-occupier or unpaid third-party help (voluntary work). Intermediate consumption was estimated with reference to the input quota of building materials shown in the production statistics of smaller construction firms. Value added was obtained by subtracting the value of intermediate consumption from output value.

#### *Construction industry: small-scale maintenance of dwellings*

The national accounts define small-scale maintenance of dwellings as an action to preserve the service life of structures, with the result that this form of maintenance is classified as intermediate or household consumption. Concealed small-scale maintenance activity is particularly prevalent in the case of households. The report by the Institute for the Scientific Study of Consumer Affairs (SWOKA), "The consumer and hidden expenditure", provides the basis for the national accounts estimate. The 1990 SWOKA survey covered the maintenance expenditure of 850 households. It also sought information on the value of (non-invoiced)

payments to individuals not employed by an official undertaking or body when maintenance was carried out. The survey treated replies to this question as concealed expenditure and indicated that such outgoings accounted for approximately 28% of total maintenance spending. The total value of average household maintenance expenditure revealed by the SWOKA survey corresponds to the CBS budget survey figure. This means that the housing maintenance budget survey data also cover hidden expenditure. The budget survey, which targeted approximately 2 000 households, distinguishes 116 goods and service categories associated with accommodation maintenance. Spending of less than NLG 1100 (approximately €500) in a goods or service category is assumed to be consumer expenditure on small-scale maintenance of dwellings. Any higher amount is classified under investment. In the case of the revision year, the output value (= value added) of hidden small-scale maintenance was calculated by multiplying 28% of average household maintenance expenditure in the budget survey by the total number of households minus the value of building materials. This produced a figure of NLG 421 million for 1995. The national accounts classify the use of building materials for hidden small-scale maintenance as household consumption and impute the associated value added to the construction industry.

#### *Construction industry: large-scale maintenance of dwellings*

The national accounts define large-scale maintenance as an action designed to extend the service life of buildings, with the result that this form of maintenance is classified as investment. The budget survey data are also important for this estimate. The survey distinguishes between large- and small-scale maintenance, pointing out that the former is undertaken only by owners-occupiers. Examples quoted in the respondents' handbook include:

- improved heating insulation, such as cavity-wall infill or the installation of double glazing;
- installation or replacement of a central-heating facility;
- installation of a shower-room or bathroom;
- kitchen modernisation/replacement;
- essential replacement or extension of electrical wiring;
- total or partial replacement of roofs, chimneys, zinc roofing and drains and gutters;
- replacement of windows, doors and frames;
- replacement of joisting and floors;
- damp-proofing;
- external painting (large-scale maintenance).

For the sake of convenience, hidden large-scale maintenance is assumed to account for 28% of total consumer expenditure in this field, like its small-scale counterpart. On this basis, the output value of such maintenance was NLG 1 322 million in 1995. Associated intermediate consumption was estimated with reference to the production materials quota revealed by the production statistics of smaller maintenance firms. Value added was obtained by subtracting the value of intermediate consumption from output value.

#### *Trade*

Concealed car maintenance and repair activities were covered by a separate estimate. Total maintenance costs were estimated with reference to the service life and average mileage of the existing vehicle stock. The same approach was adopted for repairs. The difference between this estimate and the production statistics totals indicates the extent of concealed activity.

### *Hotels, restaurants and cafés*

The tax authorities have conducted a variety of special investigations into concealed payments and concealed turnover in the hotel and catering industry since the 1970s. As a result, the authorities now possess a great deal of information on this industry and this has significantly reduced opportunities for fraud. The fact that this led certain employers to "regularise" their employees' status was sometimes reflected in the "inexplicable" growth of this industry, revealed in the production statistics. Fraud has thus declined in this industry since the end of the 1970s, although it could recur in the branch. The surveys mentioned indicate that special account must be taken of concealed remuneration, which is hidden from the authorities by not declaring certain turnover or quoting excessively high other intermediate expenditure.

Estimates of total concealed payments to cafe and restaurant staff are based on "unconcealed" remuneration. Various studies conducted in the hotel and catering sector over the years, both by the tax authorities and the sectoral associations, have limited the extent of concealed activities within the branch. An estimate of 5% for concealed payments seems reasonable. (This does not include tips, which are calculated separately; see below). The output associated with these concealed payments is put at 3% of "unconcealed" output, assuming lower productivity on the part of the recipients. The residual value added is classified as operating surplus. It is more difficult to conceal payments in hotels than in cafés and restaurants. Extensive electronic payment (using pin numbers, credit cards) makes it less easy to hide turnover and, consequently, remuneration from the tax authorities. A lower concealed payment figure, namely 2%, is therefore applied to hotels, with a corresponding output value of 1.5% of "unconcealed" output.

Increased output is associated with greater intermediate consumption. This additional intermediate consumption is assumed to be equivalent to normal entrepreneurial cost fraud. It is for the entrepreneur to maintain an acceptable balance between output and intermediate consumption.

### *Health care*

A special supplementary estimate was made in respect of general practitioners.

Although opportunities for additional, hidden earnings exist in this sector, they are relatively limited. A supplementary figure of 2%, equivalent to NLG 40 million in 1995, was therefore estimated for such activities. The full amount was entered under operating surplus. In 1995, the supplementary estimate produced figures of NLG 50 million for specialists and NLG 110 for dentists.

### *Childcare*

There is a great need for these services - far greater than can be met through official channels. Unofficial childcare was estimated on the basis of the 1995 Ancillary Service Use Survey (AVO95) in conjunction with a 1995 working document published by the Organisation for Strategic Labour Market Research (OSA) which, among others, covered childcare.

When the AVO95 data were compared with the Childcare Statistics, which cover "unconcealed" activities, the two sources showed good correlation with regard to official services. The other AVO95 figures were therefore assumed to be sufficiently reliable to provide a basis for estimates in respect of 0-3-year-old children.

These last-mentioned estimates were based on the number of children in unofficial care revealed by the AVO95 and the average childcare costs, excluding kindergartens and day

centres, indicated by the OSA report (NLG 3 750 per annum). The number of 0-3-year-olds in unofficial centres was 64873. Total child-minding costs amount to  $64873 * \text{NLG } 3\,750 = \text{NLG } 243$  million.

Since the AVO95 data are unreliable for older children, the estimate for 4-12-year-olds was based on the average number of hours of unofficial individual childcare for single- and two-earner families combined, as indicated in the OSA working document (1.9 hours/week/child), the number of 4-12-year-old children and the hourly child-minding rate. All the data relate to a 46-week year. The total number of children was obtained from the population statistics, which showed an average of 1 692 053 in 1995. According to the Childcare Statistics, the official host family fee was NLG 4.35/hour in 1995. The total cost of childcare for 4-12-year-olds was therefore put at  $1.9 \times 46 \times \text{NLG } 4.35 \times 1\,692\,053 = \text{NLG } 643$  million.

The overall supplementary estimate put the value of concealed childcare at  $243 + 643 = \text{NLG } 886$  million in 1995.

#### *Personal services*

A significant proportion of personal services are provided outside the normal circuit. Many of these do not, however, involve concealed activities, since the amounts in question are below the tax threshold. The supplementary estimate of these informal services does not distinguish between concealed and unconcealed activities.

### **3.6.5 Cost fraud**

Specific adjustments were made for cost fraud, which is assumed to occur only in small enterprises. The expenditure of enterprises with fewer than 10 employees was determined for all business categories in which substantial cost fraud was suspected. An initial cost fraud imputation of 2% produced a total figure of NLG 1 600 million.

For each of the above-mentioned categories, the estimated amount was then distributed over the services (used) in which fraud can occur. Data on the use of these services were obtained from the use table. A further assumption was that each cell could be reduced by not more than 10%.

This made it possible to impute NLG 1 300 million in cost fraud. Nevertheless, to arrive at the NLG 1 600 million total, fraud in trade industry was assumed to be greater than originally thought. A comparable method was applied in respect of 1996 *et seq.*

### **3.7 Agriculture, hunting and forestry (SIC 01 and 02)**

Agriculture, hunting and forestry (SIC 01 and 02) is divided into:

- agriculture, hunting and agricultural and hunting services (SIC 01);
- forestry and forestry services (SIC 02).

In 1995, the total output value of agriculture, hunting and forestry was NLG 43 771 million, or 3.6% of total output. (see table 3.7-1). Intermediate consumption and gross value added (at basic prices) were 3.8% en 3.4% respectively of the national totals.

The agriculture, hunting and forestry sector is divided into the categories of agriculture and hunting (SIC 01) and forestry (SIC 02). The calculation of the output value, intermediate consumption and gross value added (at basic prices) of these SICs is described in detail in paragraphs 3.7.1 and 3.7.2.

**Table 3.7-1. Output, intermediate consumption and value added of agriculture, hunting and forestry, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
01-02 Agriculture, hunting and forestry	43770	22486	21284
<b>As % of national totals</b>			
	%		
01-02 Agriculture, hunting and forestry	3.6	3.8	3.4

### 3.7.1 Agriculture and hunting (SIC 01)

The industrial category Agriculture and hunting (SIC 01) comprises the following sub-groups:

- farming and horticulture (SIC 011);
- stock breeding and management (SIC 012);
- agriculture and/or horticulture in conjunction with stock breeding and management (SIC 013);
- agricultural services (excluding veterinary services) (SIC 014);
- hunting (SIC 015).

There is no commercial hunting in the Netherlands. Hunting is essentially a feature of flora and fauna management and mainly involves the shooting of weak and unhealthy animals. There is a limited amount of sport hunting, involving private consumption of the animals killed. There is thus virtually no value added in this category, so that the Netherlands national accounts make no estimates in respect of hunting.

Estimates of agricultural output, intermediate consumption and value added are largely functional. As a result, most estimates of farming/horticulture and stock breeding are based on commodity-flow data as opposed to information on commercial units (institutional data). The production statistics used to estimate agricultural services constitute an example of an institutional source. An institutional description is also provided for the majority of the economic activities covered by the national accounts. Functional estimates are unavoidable in some agricultural sectors owing to the absence of comprehensive and reliable institutional sources. The available functional sources do, however, provide exhaustive and high-quality information. The functional estimation method used for certain areas of agriculture has implications for the description of other economic activities in the national accounts. For example, animal husbandry undertaken by fodder producers is not classified as a subsidiary activity of the fodder industry but as animal husbandry.

As already stated, the institutional aspect of agricultural services is presented in the context of an essentially functional description of the industry. Other functional aspects include the registration of internal agricultural supplies and ancillary activities deriving directly from agriculture, such as cheese production, the leasing of agricultural machinery and agri-tourism.

The majority of agricultural products are sold to the food industry (SIC 15). The estimation of agricultural output is thus closely linked to estimates of that industry's intermediate consumption which covers:

- the supply of animals to slaughterhouses;
- the supply of milk to the dairy and dairy-product industry;
- the supply of raw materials to flour factories, the fodder industry and breweries (grain), the starch industry and potato factories (potatoes), the sugar industry (sugar beet) and the fruit- and vegetable-processing industry (fruit and vegetables).

Exports constitute another major sales category.

In addition, the relationship between agriculture and the food industry can sometimes be reversed, most notably in the case of large-scale fodder-industry supplies to agriculture.

The interconnection between agriculture and the food industry has produced a great deal of information leading to detailed and integrated estimation procedures. This has been assisted by the highly detailed price and volume data provided by the commodity boards. In addition, the production statistics are adjusted and supplemented by data from other sources in the context of the national accounts because:

- many firms base their operations on the financial year, with the result that the food production statistics do not correlate with calendar years and have to be adjusted. Other (functional) data are required for this purpose. The concept of calendar-year registration is laid down in ESA 95;
- production subsidies and levies in respect of finished products and goods used by the economic operators must be recorded in the national accounts. It is not always possible to identify such subsidies and levies on individual product from sales and intermediate consumption statistics, since some are actually received and paid by wholesalers. The production data are adjusted to take this into account. In practice, production subsidies and levies are (functionally) recorded in respect of individual products.

In Holland, agriculture is subject to simultaneous estimates in the context of the national accounts and the agricultural accounts. The latter are an offshoot of the national accounts, providing supplementary data and using specific agricultural concepts which are described in the handbook 'Agricultural and Forestry Accounts (rev. 1.1)'. Essentially, however, every effort is made to adhere to the ESA 95 concepts. The handbook also proposes practical registration and valuation methods for agricultural products such as seasonal produce, cattle and fruit-tree cultivation. These methods are also generally used for agricultural estimates conducted within the framework of the national accounts.

## **Sources and methods for the functional estimate**

### *Output*

The detailed import and export information provided by the Foreign Trade Statistics is crucial to all calculations. To ensure accurate coverage on a calendar-year basis, the corresponding monthly statistical extracts are retroactively adjusted to take account, for example, of overrun (post-deadline submissions) and the thirteenth month (annual company notification). These adjustments are applied at an extremely detailed product-group level.

Information supplied by the commodity boards represents another important source. These bodies collect a great deal of functional information on the output and industrial processing of

agricultural products and foodstuffs. They are responsible for applying EU product regulations and advising the Government on all aspects of the CAP.

The registration of export subsidies should receive additional attention, with only support for domestic production being taken into account. The Agricultural Equalisation Fund of the Ministry of Agriculture, Nature Management and Fisheries records all refunds paid in the Netherlands and thus covers payments to foreign undertakings benefiting from EU freedom of movement legislation by exporting via the Netherlands. This proportion of refunds can be determined by comparing Netherlands extra-Community exports as shown in the Foreign Trade Statistics with the Agricultural Equalisation Fund data.

A product breakdown of subsidies and levies is based on information obtained from the commodity boards and the Dutch Intervention Board. These data are processed to correlate with the Agricultural Equalisation Fund totals.

The Agricultural Census plays an important part in the estimation of agricultural output. This comprehensive survey conducted by Statistics Netherlands in conjunction with the Ministry of Agriculture, Nature Management and Fisheries covers approximately 115 000 agricultural units, that is all units operating at any significant level of agricultural activity. The survey covers cultivated areas, numbers of cattle, the workforce and principal and secondary activities. It provides a useful register for such sampling surveys as the CBS harvest estimate and the structural survey conducted by the Agricultural Economics Institute.

The harvest estimate is an important source for calculating the output of a number of arable products. An expert working group, including representatives of Statistics Netherlands and the Ministry of Agriculture, Nature Management and Fisheries, estimates the area harvested (hectares) and yield (tonnes per hectare) on the basis of approximately 66 000 reports. These results are then extrapolated in the light of the Agricultural Census.

The following sources are important for the calculation of livestock production:

- the slaughter statistics, which cover the authorised slaughter of nationally-reared cattle (including domestic pig slaughter). This is a comprehensive monthly statistic (using approximately 180 reporters, the "inspectorates"). Data supplied by the Poultry and Eggs Board are used to determine poultry slaughter;
- foreign trade statistics relating to live cattle (values and numbers);
- the Agricultural Census used to determine annual livestock variations (numbers).

The dairy-product statistics compiled on the basis of weekly reports by the CBS in conjunction with the Dairy Products Board contain data on milk deliveries to dairy-product factories, direct consumer supplies, farm butter and cheese production and poultry rearing both for sale and own intermediate consumption. Coverage is comprehensive. Egg production is estimated with reference to data supplied by the Poultry and Eggs Board.

The hay harvest and hay reserves are obtained from the annual CBS grassland statistics compiled on the basis of a sample involving some 70 000 reporters.

The Fruit and Vegetables Board provides auction supply data with a product breakdown (comprehensive survey). The Board extrapolates in respect of individual products using estimates for the proportion negotiated outside of auction. Product uses are also derived from

Board data and the production statistics for the industrial processing of fruit and vegetables (see SIC 15 Food, beverages and tobacco).

The output of bulbs, flowers and plants, trees and seeds is calculated from export data supplemented by domestic sales estimates supplied by the Ornamental Plants Board.

Price information is obtained by reference to:

- market quotations;
- the production statistics of the food, beverages and tobacco industry;
- the Foreign Trade Statistics;
- commodity board data.

For the determination of output value, volumes are generally calculated with reference to a number of sales categories indicated in the above-mentioned sources, such as the Foreign Trade Statistics, commodity boards and the food industry production statistics. Quantities are evaluated at basic prices per sales category with the help of price information and data on production taxes and subsidies.

Special attention should be paid to estimates of seasonal products, since stock levels and prices can fluctuate dramatically. Potatoes, onions, apples and pears fall within this category in the Netherlands. By definition, output value corresponds to sales plus stock-level changes. Goods and service transactions are generally evaluated at current prices. In this connection, goods levels resulting from stock changes are evaluated at the prices applicable to stock inputs and withdrawals. For national accounts purposes, this involves application of the valuation rule, which determines the initial and final stock level of each product at the same weighted average calendar-year selling price.

This methodology creates problems for seasonal products, which can experience substantial price variations and marked stock fluctuations. This is because agricultural products are harvested in the second half of the calendar year, whilst a large proportion of the corresponding sales occur in the following year. Application of the method involving weighted average annual prices means that output (the harvest) in the accounting year is evaluated at the average selling price. Since, however, first-half sales are classified as part of the preceding year's output, it was decided to evaluate seasonal production on the basis of an extremely simplified method outlined in the Agricultural and Forestry Accounts Handbook, which defines output as total calendar-year sales at basic prices. This calculation no longer takes account of stock levels because the stocks sum is assumed to be zero for a number of years.

The only source providing information on seasonal product sales is the Business Information Network of the Agricultural Economics Institute (LEI).

Estimates of the output of plantations and productive animals should also be considered. The methods used for the national accounts are also recommended in the Agricultural and Forestry Accounts Handbook:

- plantings are estimated by determining accounting-period expenditure on new plantings (new or replacement) - including maintenance expenditure on young plantings - during the accounting year and multiplying this figure by the increase in intrinsic planting value up to full growth. The calculations are conducted by the LEI on the basis of Agricultural Census data;



- production of productive animals is estimated by valuing the difference in the number of animals at the beginning and end of the accounting year at the average annual price. The "exclusion percentage" is registered in this connection. This expression refers to the difference, at the time of their withdrawal from the investment stock, between the value of the livestock as productive and slaughter animals. Production of productive animals is always underestimated if this exclusion percentage is not taken into account.

#### *Intermediate consumption*

A great variety of sources are used to determine the value of intermediate consumption:

- the intermediate consumption of actual agricultural products is determined by breaking down output by destination;
- fodder intermediate consumption is determined with reference to estimates of the output and sales breakdown of the fodder industry (see SIC 157). In determining purchase value, use is also made of the compound feed consumer prices compiled by the LEI;
- the value of imported sowing and seed products is taken from the Foreign Trade Statistics;
- the calculation of fertiliser intermediate consumption is based on agricultural supplies; in the case of domestic production, the figure is obtained from the LEI fertiliser statistics. The LEI also supplies corresponding consumer prices;
- pesticide consumption is determined with reference to information provided by domestic producers in the context of the artificial fertiliser industry's annual production statistics, increased by imports and reduced by exports. The calculations also take account of consumption from other sectors, for example, earth foam supplied by the sugar industry and imported guano;
- energy consumption data are obtained from:
  - the CBS annual energy consumption statistics in respect of agriculture and horticulture. The survey is based on variable-scale sampling per sector, with subsequent extrapolation on the basis of the Agricultural Census;
  - Gasunie data. The Gasunie is the sole purchaser and distributor of natural gas in the Netherlands;
  - a CBS survey based on data supplied by agricultural accounting agencies.
- agricultural intermediate consumption also includes delivery costs for glasshouse horticultural auctions. These cover auction commission, levies and expenditure, product funds, container hire, refrigeration, storage, sorting and packaging expenditure, freight and delivery costs and packaging materials. Information on product fund levies and expenditure was supplied by the Central Bureau for Fruit and Vegetable Auctions. Other delivery costs are calculated as a percentage of auction turnover;
- an indication of the level of expenditure on packaging, maintenance and other services was obtained from information supplied by the LEI Business Information Network;
- the other cost categories for which information cannot be obtained from the agricultural and horticultural output calculation are estimated individually by means of a quantitative extrapolation of total output and price trends by cost category. This is based on the levels indicated in the revised use table drawn up within the framework of the 1995 national accounts.

#### *Gross value added*

Gross value added is obtained by deducting intermediate consumption from output value. The principal value added elements are the wages and intermediate salaries, other taxes and subsidies and the gross operating surplus:

- the wage/salary bill estimates can be identified and calculated with reference to the following CBS statistics:

- data on hours worked obtained from the Agricultural Census and the Labour Force Survey (LFS);
- data on hours worked and wages and salaries taken from the statistics covering days of paid employment and wage/salary bills and the Employment and Wages/Salaries Survey.
- data on other subsidies and levies in respect of different agricultural products are taken from the Agricultural Equalisation Fund calculation together with breakdowns supplied by the commodity boards and Public Accounts data;
- the gross operating surplus is obtained by deducting the wage/salary bill and other taxes and levies from gross value added.

So far, all compensation payments for the loss of livestock (e.g. losses by the swine fever epidemic in 1997) are recorded as subsidies on production. The losses of livestock are calculated as changes in inventories.

Recently, Member States of the European Union adopted a method regarding to losses of livestock:

- compensation payments for the loss (whether recurrent, exceptional or catastrophic) of fixed assets are recorded as other capital transfers. The losses are recorded as other changes in volume;
- for the loss regarding to inventories of work-in-progress livestock, a distinction needs to be made between recurrent losses and non-recurrent losses (i.e. exceptional and catastrophic losses). The compensation payments for recurrent losses are recorded as subsidies on production and for non-recurrent losses as other capital transfers. The recurrent losses are calculated as changes in inventories and the non-recurrent as other changes in volume.

An agreement of the practical aspects related to the implementation of the theoretical guidelines is reached in December 2003. The new guidelines will be implemented in the forthcoming major revision of the national accounts for the year 2001.

### **Sources and methods for the institutional estimate**

As already stated, the institutional aspect of ancillary activities deriving directly from agriculture, such as cheese production, the leasing of agricultural machinery and agri-tourism, is presented in the context of an essentially functional description of the industry. Mentioned output of non-farming activities of farmers is measured through the Farm Accounting Data Network (FADN) run by the Agricultural Economics Institute (LEI).

Estimates of output and intermediate consumption in the agricultural services sector (horticulture and agricultural services) are based on the three-yearly CBS institutional production statistics. In the case of the 1995 national accounts revision, use was made of the horticulturist's production statistics for the 1995 statistical year and the agricultural services statistics for the 1996 accounting year. Extrapolation of these data over successive years until the following national accounting year revision is based on employment and wage/salary data and information obtained from the days of paid employment and wage/salary bills statistics and the Employment and Wages/Salaries Survey.

Agricultural services are services provided by units which are at least partially involved in agricultural production. These activities, which may also be performed by farmers themselves, include ploughing, mowing, threshing, shepherding and fruit-gathering.

Nevertheless, other services are also provided; these include artificial insemination, cleaning and insect and weed control by contracted workers. Contract labour may also be employed for other agricultural activities. Value added is equivalent to output value minus the value of intermediate consumption.

Information obtained from the LEI Business Information Network provides an annual survey of agricultural operations (excluding agricultural services), although the definitions, concepts and economic units to be described have not yet been integrated with those of a coordinated CBS production statistics system. As a result, this institutional source is of little value for the national accounts. Observation is based on a stratified sample using the results of the Agricultural Census, supplemented by data from agricultural accounting agencies. This involves some 4 500 reporters whose results are grossed up in the light of the Agricultural Census population. Since that census covers all units of any agricultural significance, the separate Business Information Network product data are functional. Information from this source provides a basis for estimates both of specific consumption elements and of seasonal production. For this purpose, the data must be adjusted in line with definitions and concepts, such as conversion from financial to calendar years.

### **Exhaustiveness**

It seems likely that, because of the essentially functional estimation method used for agriculture, concealed activities will be implicitly incorporated in the calculations. Concealed activities involve work for which social security payments are not deducted and corresponding remuneration is not entered in official records and statistics. Thus, concealed horticultural activity will probably not entail the underreporting of the institutional output data supplied by the Commodity Board. As a result, income from concealed activity (wages/salaries and operating surplus) will be included in value added, defined as output value minus intermediate consumption. The functional estimate will also include the own-account production of farming households.

Own-account production by non-farming households requires a separate estimate based on the total allotment area in hectares (Association of Netherlands Allotment Holders) and anticipated average output per hectare (LEI Business Information Network, data in respect of small enterprises). The intermediate consumption quota is also based on the Business Information Network data relating to small enterprises. Value added is equivalent to output minus intermediate consumption.

### **3.7.2 Forestry and forestry services (SIC 02)**

Forestry (SIC 02) output is of very little value in the Netherlands. General output and intermediate consumption data can be derived from the annual national forestry management report and the LEI private-enterprise forestry results. The CBS longwood price statistics provide some indication of production price trends through quarterly statistics for which the reporters include the managers of the 200 largest forests. Value added is equivalent to output minus intermediate consumption.

### 3.8 Fishing (SIC 05)

In 1995, the output value of fishing (SIC 05) was NLG 1 037 million, or 0.1% of total output (see table 3.8-1). Intermediate consumption and gross value added (basic prices) each represented 0.1% of the corresponding national totals.

**Table 3.8-1. Output, intermediate consumption and value added of fishing, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
05	Fishing	1037	401	636
		<b>As % of national totals</b>		
		<i>%</i>		
05	Fishing	0.1	0.1	0.1

Estimates of output, intermediate consumption and value added are based on LEI operating data obtained from shipping registry accounts. Sampling surveys cover approximately 30% of potential reporters. Mussel production is also included, apart from the vessel fishing. New fish farming activities e.g. breeding Tilapia are rising. However, the impact of this is considered to be still negligible. Value added is equivalent to output value minus intermediate consumption. The data cover "grey" fishing, which is catches not notified under the EU quota system but subject to VAT.

### 3.9 Mining and quarrying (SIC 10, 11 and 14)

In 1995, the output value of mining and quarrying (SIC 10, 11 and 14) was NLG 20 414 million, or 1.7% of total output (see table 3.9-1). Intermediate consumption and gross value added (basic prices) were 0.7% en 2.6% respectively of the national totals.

Crude petroleum and natural gas accounted for 93.5% of total mining/quarrying output and 96.3% of total value added (basic prices).

**Table 3.9-1. Output, intermediate consumption and value added of mining and quarrying, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
<i>NLG million</i>				
11	Crude petroleum and natural gas production	19081	3481	15600
10, 14	Production of peat, sand, gravel, clay, salt, etc.	1333	730	603
10, 11, 14	Mining and quarrying	20414	4211	16203
<b>As % of total mining and quarrying</b>				
%				
11	Crude petroleum and natural gas production	93.5	82.7	96.3
10, 14	Production of peat, sand, gravel, clay, salt, etc.	6.5	17.3	3.7
10, 11, 14	Mining and quarrying	100.0	100.0	100.0
<b>As % of national totals</b>				
%				
11	Crude petroleum and natural gas production	1.6	0.6	2.5
10, 14	Production of peat, sand, gravel, clay, salt, etc.	0.1	0.1	0.1
10, 11, 14	Mining and quarrying	1.7	0.7	2.6

The industrial category mining and quarrying covers the following groups: peat (SIC 10), crude petroleum and natural gas production and related services (SIC 11) and production of sand, gravel, clay, salt, etc. (SIC 14).

### 3.9.1 Peat (SIC 10)

Peat (SIC 10), which is a very small-scale by-product in the Netherlands, is included in the category Other mining and quarrying (SIC 14.5) for estimation purposes.

### 3.9.2 Crude petroleum and natural gas production and related services (SIC 11)

Only a small number of large and a limited number of small, undertakings are active in this category (SIC 11). These firms provide monthly data on the value and volume of crude petroleum and natural gas output and the value of prospecting. The very limited information on the intermediate consumption of this group in the Netherlands is provided in an annual publication of the Netherlands Mineral Oil Company (NAM), from which a production/consumption ratio can be obtained. Since NAM accounts for approximately two-thirds of Netherlands crude petroleum and natural gas production, this ratio is considered representative of the entire industrial category. The total estimate of goods and services used in this group is broken down with reference to goods. A comparison with the supply of goods and services is possible in the case of major intermediate consumption items. These include natural-gas consumption (based on data supplied by the Netherlands gas supplier, Gasunie) and pipeline conveyance (based on the conveyance statistics). A comparison is made with the LFS in connection with the wage/salary bill.

### 3.9.3 Production of sand, gravel, clay, salt, etc. (SIC 14)

#### Sand, gravel and clay (SIC 14.2)

This subgroup (SIC 14.2) is dealt with using the procedure described in paragraph 3.10.2. Processing begins with the production statistics (size categories 5-9). Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values. The production statistics are then supplemented by Small Industry Survey data (size categories 0-4).

The output, intermediate consumption and value added data are adjusted in line with the ESA rules on software investment, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities. Finally, a number of corrections are made for fraud.

Further adjustments may also be made during the comparison of supply and use in individual product groups.

#### **Salt (SIC 14.4)**

Only two firms are active in salt production (SIC 14.4) and only in a secondary capacity in one case. This firm forms part of the basic chemicals sector (SIC 24). Annual data are available from the other firm.

#### **Other mining and quarrying (SIC 14.2)**

This category (SIC 14.2), which includes peat and marl, is subject to the methodology described in paragraph 3.10.2. Processing begins with the production statistics (size categories 5-9). Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values. The production statistics are then supplemented by Small Industry Survey data (size categories 0-4).

The output, intermediate consumption and value added data are adjusted in line with the ESA rules on software investment, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities. Finally, a number of corrections are made for fraud.

Further adjustments may also be made during the comparison of supply and use in individual product groups.

### **3.10 Industry (SIC 15-37)**

#### **3.10.1 Introduction**

Industry (SIC 15-37) is subdivided into the following categories:

- food, beverages and tobacco (SIC 15 and 16);
- textiles and leather (SIC 17, 18 and 19);

- paper and graphics (SIC 21 and 22);
- building materials (SIC 20 and 26);
- chemicals (SIC 23, 24 and 25);
- metal products (SIC 27, 28 and 29);
- electrical engineering (SIC 30, 31, 32 and 33);
- transport equipment (SIC 34 and 35);
- other (SIC 36 and 37).

In 1995, total industrial output amounted to NLG 352 307 million, or 28.9% of total output (see table 3.10.1-1). Intermediate consumption and gross value added (basic prices) were 40.4% and 17.9% respectively of the national totals. The calculation of output value, intermediate consumption and gross value added (basic prices) in the industrial categories identified is described in detail in paragraphs 3.10.3-3.10.11 inclusive. The same estimation method, which is broadly applied to many industrial categories, is outlined in general terms in paragraph 3.10.2.

**Table 3.10.1 -1 Output, intermediate consumption and value added of industry, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
<i>NLG million</i>				
15-16	Food, beverages and tobacco	86170	65264	20906
17-19	Textiles and leather	9243	6475	2768
21-22	Paper and graphics	33257	19703	13554
20, 26	Building materials	14597	8655	5942
23-25	Chemicals	84991	60985	24006
27-29	Metal products	57514	36614	20900
30-33	Electrical engineering	31260	20348	10912
34-35	Transport equipment	21564	17117	4447
36-37	Other	13711	6202	7509
Industry total		352307	241363	110944
<b>As % of industry total</b>				
%				
15-16	Food, beverages and tobacco	24.5	27.0	18.8
17-19	Textiles and leather	2.6	2.7	2.5
21-22	Paper and graphics	9.4	8.2	12.2
20, 26	Building materials	4.1	3.6	5.4
23-25	Chemicals	24.1	25.3	21.6
27-29	Metal products	16.3	15.2	18.8
30-33	Electrical engineering	8.9	8.4	9.8
34-35	Transport equipment	6.1	7.1	4.0
36-37	Other	3.9	2.6	6.8
Industry total		100.0	100.0	100.0
<b>As % of national totals</b>				
%				
15-16	Food, beverages and tobacco	7.1	10.9	3.4
17-19	Textiles and leather	0.8	1.1	0.4
21-22	Paper and graphics	2.7	3.3	2.2
20, 26	Building materials	0.8	1.0	1.0
23-25	Chemicals	7.0	10.2	3.9
27-29	Metal products	4.7	6.1	3.4
30-33	Electrical engineering	2.6	3.4	1.8
34-35	Transport equipment	1.8	2.9	0.7
36-37	Other	1.1	1.0	1.2
Industry total		28.9	40.4	17.9

### 3.10.2 General method

With the exception of the food industry, all industrial enterprise categories are estimated in the same general way. This procedure cannot be applied to food, since observation largely relates to financial years. Diagram 3.10.2-1 summarises the most important sources consulted and used in making these estimates.



**Diagram 3.10.2-1 Principal sources consulted and used**

Basic sources	Verification and adjustment
<i>Data</i>	<i>Data</i>
- Production statistics	- Production statistics
- Small Industry Survey	- Turnover statistics
- Consumer-price statistics	- Foreign Trade Statistics
- Producer-price statistics	- Collective wage agreements
- Prodcorn	- Prodcorn
<i>Registers</i>	<i>Registers</i>
- General Business Register (GBR)	- General Business Register (GBR)
<i>Classification</i>	
- Standard Industrial Classification (SBI 93)	
- Supply-and-use-table goods category	

Data collection and preparation for the integration process is a multi-stage operation covering several separate size categories (see diagram 3.10.2-2). The degree of detail in which the data are made available varies with size category, since more extensive information is required from larger undertakings. Small Industry Survey data are used for size categories (0-4) that are not covered by the production statistics. All data are rounded up in advance to reflect each complete size-category population. Calculations are based on multiples of NLG 100 000.

The most important analyses conducted for incorporation purposes are the annual current-price comparison (of output and intermediate consumption data) and the constant-price calculations. In the latter case, a price index is drawn up for each goods category on the basis of an annual price inventory which summarises all available CBS price information with reference to product category: i.e. production-price indices, consumer-price indices and producer-price indices for domestic production, exports and imports. The most plausible price index for each business class and product group is compiled from this information. This could be one of the price indices included in the inventory, a combination of several of these or a price index from an outside source.

Other analyses conducted relate to the plausibility of estimated developments (frequently time-series-related at goods-category level), continuity, the domestic/foreign sales ratio, the domestic output/import ratio, production/consumption volume trends, employee output and value-added trends, the development of individual wage/salary costs and the relationship between other income and the number of enterprises per size category and legal form.

Finally, analyses are conducted in respect of product categories and supply and demand are balanced in each. This sometimes leads to data displacement within a comparable goods group. Value added may be adjusted on the basis of discussions with the relevant industrial experts.

***Diagram 3.10.2-2. Summary of processing stages from source data to final estimate***

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- 1 Size-category 6-9 data provision
    - At this stage, the available data are subjected to a detailed plausibility examination which focuses, among others, on variations over time and continuity. Where necessary, the data are amended.
  - 2 Size-category 5 data provision
    - If these data originate from a less specific questionnaire (higher aggregation level), they are reassigned per product category in accordance with the size category 6-9 classification. The breakdown is based on size-category 6-9 data.
    - The results of the reclassification are checked for plausibility with reference, among others, to data variation over time and continuity. Where necessary, the data are amended.
  - 3 Reclassification by product category and incorporation of a price index
    - If the product-category details produced by stages 1 and 2 do not correspond to those of the supply and use tables, reclassification takes place. A general distribution key is used for this purpose, unless one tailored to the particular commercial category is available.
    - A price index is incorporated as a rule.
  - 4 Size-category 0-4 data provision
    - The data are checked for plausibility and, if necessary, amended (mostly in discussions with the base department).
    - If the product-category details do not correspond to those of the supply and use tables, a new key is subsequently provided. The structure obtained after the previous stage (stage 4) provides the reference for this purpose.
  - 5 Adjustments
    - NA (National Accounts) adjustments are now made (using ESA 95 definitions); for example, temporary staffing classified as labour costs under the source statistics is transferred to intermediate consumption. Another example concerns costs to be regarded as payment in kind from the NA standpoint, which are frequently entered as intermediate consumption in the output statistics, and which are transferred to wage/salary costs.
    - Adjustments can be made in connection with concealed activities if this is thought desirable.
  - 6 Apportionment of other costs
    - Other costs are apportioned on the basis of the production statistics, possibly in different ways depending on business category. In particular cases, another distribution key may be used.
  - 7 Final plausibility checks
    - Domestic production/imports ratio.
    - Domestic consumption/exports ratio.
    - Development of production/consumption volumes.
    - Trends in employee output and value added.
    - Trends in employee wage/salary bills.
    - Relationship between other income and number of enterprises per size category and legal form.
    - Other.

These checks may also be carried out after earlier stages.
  - 8 Balancing product-group supply and demand
    - Among other activities, this involves (further) adjustments for concealed activities.
- 

### **Cross-border processing**

Processing can take place in virtually all industrial business categories. ESA 95 requires all cross-border processing to be recorded as gross values, which means that all goods flows connected with this kind of processing must be fully incorporated in the national accounts as produced goods and intermediate consumed goods, although there is no real ownership transfer. This concerns goods sent abroad for partial treatment, before being returned to the actual producer for further processing. The goods flows associated with cross-border processing can be distinguished in the Foreign Trade Statistics while the corresponding net processing revenues can be distinguished in the Production Statistics.

A distinction is drawn between inward and outward processing. Inward processing takes place in the Netherlands on behalf of foreign undertakings. Outward processing is carried out abroad on behalf of enterprises located in the Netherlands.

#### *Inward processing*

In the Supply and Use tables the net amounts of earned processing revenues - as recorded in the Production Statistics - have to be replaced by the gross amounts of produced and consumed goods that are involved in these processing transactions. In this way the information from the Production Statistics is made comparable with that of the goods flows

from the Foreign Trade Statistics. Of course there are frequently differences that have to be balanced. The amounts after balancing the outcome of both sources are presented in the table below.

**Table 3.10.2-1 Inward processing, 1995**

Economic activities	Production (= exports)	Intermed.cons. (= imports)	Net processing revenues
<i>NLG million</i>			
Food industry	37	17	20
Textile industry	339	231	108
Paper, printing industry	151	51	100
Chemical industry	521	441	80
Metal industry	519	443	76
Machinery industry	1897	1619	278
Electro-technical industry	855	795	60
Other manufacturing industries	94	69	25
Total	4413	3666	747

### *Outward processing*

In the Supply and Use tables the net amounts of processing payments - as recorded in the Production Statistics - have to be replaced by the gross amounts of produced and consumed goods that are involved in these processing transactions. In this way the information from the Production Statistics is made comparable with that of the goods flows from the Foreign Trade Statistics. Of course there are frequently differences that have to be balanced. The amounts after balancing the outcome of both sources are presented in the table below.

**Table 3.10.2-2 Outward processing, 1995**

Economic activities	Production (= exports)	Intermed.cons. (= imports)	Net processing revenues
<i>NLG million</i>			
Food industry	78	184	106
Textile industry	817	1503	686
Paper, printing industry	5	7	2
Chemical industry	176	218	42
Metal industry	144	195	51
Machinery industry	563	656	93
Electro-technical industry	464	479	15
Other manufacturing industries	46	50	4
Total	2293	3292	999

### **3.10.3 Food, beverages and tobacco (SIC 15 and 16)**

In 1995, the output value of the food, beverages and tobacco industry (SIC 15-16) amounted to NLG 86 170 million, or 7.1% of total output (see table 3.10.3-1). Intermediate consumption and gross value added (basic prices) represented 10.9% and 3.4% respectively of the national totals.

This category was responsible for 24.5% of total industrial output and accounted for 18.8% of total industrial value added (basic prices).

**Table 3.10.3-1. Output, intermediate consumption and value added of the food, beverages and tobacco industry, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
15-16 Food, beverages and tobacco industry	86170	65264	20906
<b>As % of total industry</b>			
	%		
15-16 Food, beverages and tobacco industry	24.5	27.0	18.8
<b>As % of national totals</b>			
	%		
15-16 Food, beverages and tobacco industry	7.1	10.9	3.4

Part of the food, beverages and tobacco category is estimated in a different way from that described in paragraph 3.10.2. This is mainly because much of the available information relates to financial rather than calendar years. A large number of non-standard sources are also used in this context. As a result, estimates in respect of this category are more detailed than others conducted in the industry.

Certain (sometimes large) firms within the category operate on a financial- rather than a calendar-year basis. In the case of firms in which production is evenly distributed over the year, the calendar-year data are derived from the weighted combination of two financial years. The financial-year weighing factor is determined on the basis of the corresponding number of months of correspondence between the financial and calendar years. On the other hand, in the case of firms with markedly seasonal production - for example a number of sugar producers - reference is made to the financial year that essentially correlates with the national accounting year. Account must always be taken of possible major price fluctuations during the year, for which appropriate adjustments must be made.

#### **Slaughterhouses and meat processing (SIC 15.1)**

The production statistics and Prodcom data on private and local-authority slaughterhouses provide an important information source for slaughterhouse and meat-processing (SIC 15.1) estimates. The CBS slaughter statistics are used to make a supplementary functional estimate of contract slaughtering. With the aid of the slaughter statistics, the weight of live animal purchases is distributed over different sales categories. The Small Industry Survey supplies data in respect of size categories 0-4. Beef, veal and pig meat exports receive EU subsidies.

#### **Fish processing (SIC 15.2)**

A production statistic and Prodcom provide the source for estimates of fish processing (SIC 15.2). The intermediate consumption indicated partly determines the corresponding sales breakdown. The data in respect of size categories 0 - 4 are obtained from the Small Industry Survey.

#### **Potato products (SIC 15.31)**

Prodcom data on potatoes and potato products (SIC 15.31) are supplemented by functional figures supplied by the cultivation division of the Agricultural Commodity Board. Price trends are identified with reference to the producer-price statistic.

The category includes a number of enterprises operating on a financial-year basis. In such cases, reference is made to the financial year that correlates most closely with the national accounting year. Input and output prices often show marked fluctuations. This sometimes makes it necessary to apply price adjustments based on information obtained from firms using calendar-year accounting.

The production statistics constitute the most important source for intermediate consumption details. Other food exports benefit from EU subsidies.

#### **Fruit and vegetable juices (SIC 15.32) and fruit and vegetable processing (SIC 15.33)**

The relevant production statistics and Prodcom data constitute the starting-point for estimates of fruit- and vegetable-juice production (SIC 15.32) and fruit and vegetable processing (SIC 15.33). The Small Industry Survey is used for supplementary estimates (size categories 0-4). Exports of jam and ready-made and prepared meals benefit from EU subsidies. Fruit-juice production is subject to duty.

#### **Vegetable and animal oils and fats (SIC 15.4)**

In this case, Prodcom and production data are supplemented by information from the Margarine, Fats and Oils Commodity Board which supplies extremely detailed (quantitative) output and intermediate consumption figures. It can also provide price information.

#### **Dairy products (SIC 15.5)**

The production statistics play a subsidiary role in the case of estimates of dairy production (SIC 15.5) owing to incomplete coverage and valuation problems associated with extensive subsidies.

The dairy-product statistics contain quantitative information on the production of milk and milk products, butter, cheese, colza oil, cream cheese, milk powder, condensed milk and whey powders. Additional information on the output of the other products in this sector is obtained from the production statistics.

Available price information includes quotations by the "Official Netherlands Dairy Price Commission" in respect of butter, milk powder, whey powder, condensed milk and lactose, together with CBS price statistics.

The estimation of consumer sales is complicated by the high export subsidies for butter, colza oil, cheese, milk powder and condensed milk and intervention measures in respect of butter and skimmed-milk powder. Skimmed-milk intermediate consumption also benefits from a processing subsidy.

#### **Flour, excluding starch (SIC 15.61)**

Information obtained from the Grain, Seed and Pulses Commodity Board is used in addition to production and Prodcom statistics in this context. It covers the production of flour, wheat flour, and rice and pearl-barley products. The Commodity Board also defines distribution quotas for grain, which is important for estimates of intermediate consumption under this heading. There are export subsidies on flour and rice and import levies on grain and rice.

#### **Starch (SIC 15.62)**

There are only seven starch enterprises (SIC 15.62) in the Netherlands. The estimate is based on a production statistic, Prodcom and a declaration by the principal producer relating to

farinaceous potato processing. A large number of products receive both consumption and production subsidies.

### **Fodder (SIC 15.7)**

The large number of small fodder (SIC 15.7) firms means that the corresponding production statistic and Prodcum cover a relatively small geographical area. Data supplied by the Fodder Production Commodity Board, which are based on a financial year, are converted to calendar-year figures with the aid of the mixed-feed survey of private undertakings and the mixed-feed production survey of cooperatives. Intermediate consumption in this category is functionally estimated on the basis of trade accounts, with particular reference to the breakdown by destination of the relevant imports. The sales breakdown of the fodder industry is of crucial importance for estimates of agricultural-sector fodder intermediate consumption.

Account must be taken of export subsidies on mixed fodder, cat and dog food and grass-drying products. There are processing subsidies for skimmed-milk powder and skimmed milk. By contrast, the import of skimmed-milk powder, grain, and cassata root and potato flour is subject to duty.

### **Bakers and pastry cooks, bread and pastry and manufacture of rusks and biscuits (SIC 15.81 and 15.82)**

The Prodcum survey and production statistics do not cover bakeries with fewer than ten staff. The SIC 15.81 and 15.82 estimates therefore rely on data obtained from the Grain, Seeds and Pulses Commodity Board and details of flour supplies, which is the SIC 15.61 sales breakdown. Bread, biscuits, gingerbread, waffles and confectionery benefit from export refunds. Import duties apply to wheat and wheat flour.

### **Sugar (SIC 15.83)**

There are three Dutch sugar producers. One of these does not apply accounting procedures based on the calendar year. Using additional information from that enterprise, the production statistic and Prodcum data on sugar production can be converted to apply to calendar years. Sugar production involves a complicated system of export refunds, storage credits and levies and production and compensation levies.

### **Processing of cocoa beans and manufacture of chocolate and sweets (SIC 15.84)**

A production statistic and Prodcum are the principal sources for estimates in this category (SIC 15.84). In addition, trends revealed by the above-mentioned surveys are tested with reference to data supplied by the Netherlands Cocoa Association which, in the case of size categories 0-4, are supplemented by Small Industry Survey data (size categories 0-4).

The category includes a significant number of undertakings operating on a financial-year basis. In such cases, reference is made to the financial year that correlates most closely with the national accounting year. Since input and output prices often show marked fluctuations, it is sometimes necessary to adjust prices on the basis of information from firms using calendar-year accounting.

The export of chocolate products and sweets is subsidised. Skimmed-milk powder and sugar are subject to import levies.

### **Other foodstuffs (SIC 15.85, 15.87, 15.88 and 15.89)**

Information from the corresponding production statistics and Prodcoms constitutes the starting-point for estimates in this category. Data relating to size categories 0-4 are obtained from the Small Industry Survey.

Exports of spices, infant and dietary foods, basic baking materials and colza oil receive EU subsidies. Eggs are subject to import duty.

### **Coffee-roasting and tea-packing enterprises (SIC 15.86)**

Production statistic and Prodcom data in respect of coffee-roasting and tea-packing enterprises (SIC 15.86) are supplemented by figures supplied by the Netherlands Coffee-Roasters and Tea-Packers Association.

### **Distilleries and liqueur distilleries, production of alcohol, wine, cider and other fruit wines (SIC 15.91, 15.92, 15.93, 15.94 and 15.95)**

The relevant production statistic and Prodcom data are supplemented by data from the Distilled Beverages Commodity Board. In the case of size categories 0-4, reference is also made to the Small Industry Survey.

Whilst exports of distilled beverages receive an EU subsidy, their production is subject to excise duties.

### **Breweries and maltings (SIC 15.96 and 15.97)**

The relevant production statistic and Prodcom data are supplemented by figures from the Beer Commodity Board and the Commodity Board for Grain, Seed and Pulses. Export refunds apply to barley malt, whilst brewing is subject to excise duties.

### **Mineral water and soft drinks (SIC 15.98)**

The relevant production statistic and Prodcom data are supplemented by figures published in the Netherlands Soft Drinks Industry Yearbook. Soft drink exports benefit from an export refund. The production of soft drinks, lemon squash and mineral water is subject to excise duty.

### **Tobacco curing (SIC 16)**

A production statistic and Prodcom are the principal sources for data estimates in this category. In the case of size categories 0-4, these are supplemented by Small Industry Survey data. The production of cigars, cigarettes and rolling, pipe and chewing tobacco is subject to excise duties.

## **3.10.4 Textiles and leather industry (SIC 17, 18 and 19)**

In 1995, the output value of the textiles and leather industry (SIC 17, 18 and 19) was NLG 9 243 million, or 0.8% of total output (see table 3.10.4-1). Intermediate consumption and gross value added (basic prices) were 1.1% and 0.4% respectively of the national totals.

This industry generated 2.6% of total industrial output and accounted for 2.5% of total industrial value added (basic prices).

**Table 3.10.4-1 Output, intermediate consumption and value added of the textiles and leather industry, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
17-19 Textiles and leather industry	9243	6475	2768
<b>As % of total industry</b>			
	%		
17-19 Textiles and leather industry	2.6	2.7	2.5
<b>As % of national totals</b>			
	%		
17-19 Textiles and leather industry	0.8	1.1	0.4

This category includes the following groups: textiles production (SIC 17), clothing production (SIC 18) and leather and leather goods production, excluding clothing (SIC 19). Broadly speaking, these groups are dealt with using the method described in paragraph 3.10.2. Processing begins with the production statistics (size categories 5-9). Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values.

The production statistics are then supplemented by data from the Small Industry Survey (size categories 0-4). The output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on software investment, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities. Lastly, a number of adjustments are made for fraud.

Further adjustments may also be made during the comparison of supply and use in individual product groups.

#### *Concealed production*

The report, "Illegal clothing workshops and coordinated counter-measures" published by the Clothing Industry Council in February 1992, indicates that "concealed" production does not go directly from the processor to retail outlets but is almost always ordered by the wholesale sector. One of the reasons for "concealed" production in the Netherlands is the change in demand for ready-to-wear clothing. There has been a shift from the traditionally enduring summer and winter collections to rapidly obsolescent fashion, for which demand is unexpected and unpredictable. To avoid lengthy delivery times, the work in question is now contracted out to informal sewing workshops in the Netherlands. Thus it is likely that "concealed" production is generated by the wholesale sector. Research shows that outward processing wages accounted for a fixed proportion (3.9%) of the input of the wholesale-industry in textile and clothing during the 1977-86 period. In the past, this work was mainly contracted out to "low-wage countries", but domestic processors have increasingly been used since the appearance of the "concealed" workshops in the Eighties. Since no information is available for subsequent years, it is assumed that, even after the revision, 3.9% of



consumption under SIC 51.41 and 51.42 must be imputed to total (foreign) processing payments and domestic wages. The 1995 revision produced a clear increase in "unconcealed" textiles and clothing output to the detriment of the "hidden" circuit. This development is confirmed by findings published in an article in *Economische Statistische Berichten* (A. Zorlu/F. Reil, 8 Oct. 1997) in which is recorded that the level of activity in "hidden" sewing workshops fell dramatically after peaking in 1992.

The supplementary estimate in respect of "concealed" activities also has consequences for both SIC 51.41/51.42 and SIC 17.3, but does not affect value added of the wholesale-industry. As in the case of "unconcealed" processing, it merely involves specifying data on the unspecified use and associated production of textiles and clothing by the wholesale-industry. A fee for purchased services abroad is paid for "legal" processing carried out by a foreign processor, while "concealed" processing contracted out in the Netherlands is recorded as payments for domestic services. Nevertheless, both activities involve the legal wholesale production of clothing and textiles. The output, intermediate consumption and value added associated with these activities are (implicitly) included in the source data. The processing wages (domestic and foreign, see below) paid by the wholesale-industry, which totalled NLG 303 million in 1995, are almost certainly covered by the Work Contracted Out or Other Costs items of the production statistics. The output in question is fairly definitely accounted for as revenue from secondary activities.

"Concealed" domestic processing is undertaken by unsurveyed processing enterprises (SIC 17.3), whose output and intermediate consumption must therefore be covered by supplementary estimates. Output is increased by the value of domestic industrial services of the wholesale-industry. A small proportion of the intermediate consumption subject to supplementary estimate is accounted for by ancillary materials. Since the activities in question involve processing, raw materials and semi-manufactures are scarcely ever used, although expenditure is incurred for dye-stuffs, thread, power, machine maintenance and the like. "Hidden" staff payments do not include social security benefits. These unpaid amounts are reflected in Operating surplus and lower product prices to ensure competitiveness with "legal" processing enterprises.

The consequences for the 1995 accounting year were as follows in NLG million:

purchase value under SIC 51.41/51.42	7 766
including total processing wages 3.9%	303
processing services abroad	<u>244</u> -/-
remainder (= "concealed" domestic processing wages)	59

The associated "concealed" goods flows in the wholesale-industry in clothing/textiles under SIC 51.41/51.42 (excluding margins) were:

"concealed" output  $59/244 * 533 = 129$   
 "concealed" consumption  $59/244 * 289 = 70$

in which the number 533 is the "legal" output of clothing/textiles by SIC 51.41/51.42 in NLG million and the number 289 the corresponding "legal" intermediate consumption.

### 3.10.5 Paper and graphics industry (SIC 21 and 22)

In 1995, the output value of the paper and graphics industry (SIC 21 and 22) was NLG 33 257 million, or 2.7% of total output (see table 3.10.5-1). Intermediate consumption and gross value added (basic prices) were 3.3% and 2.2% respectively of the national totals.

This sector generated 9.4% of total industrial output and accounted for 12.2 % of total industrial value added (basic prices).

**Table 3.10.5-1. Output, intermediate consumption and value added of the paper and graphics industry, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
21-22 Paper and graphics industry	33257	19703	13554
<b>As % of total industry</b>			
	%		
21-22 Paper and graphics industry	9.4	8.2	12.2
<b>As % of national totals</b>			
	%		
21-22 Paper and graphics industry	2.7	3.3	2.2

This category covers the paper industry (SIC 21) and the industrial group including publishing houses, printing houses and reproduction of recorded media (SIC 22). Broadly speaking, these groups are dealt with using the method described in paragraph 3.10.2. Processing begins with the production statistics (size categories 5-9). Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values.

The production statistics are then supplemented by data from the Small Industry Survey (size categories 0-4). The output, intermediate consumption and value added data are adjusted in line with the ESA rules on software investment, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities.

Further adjustments may also be made during the comparison of supply and use in individual product groups.

### **3.10.6 Building materials industry (SIC 20 and 26)**

In 1995, the total output value of this industry was NLG 14 597 million, or 0.8% of total output (see table 3.10.6-1). Intermediate consumption and gross value added (basic prices) were each 1.0% of the national totals.

**Table 3.10.6-1 Output, intermediate consumption and value added of the building materials industry, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
20, 26 Building materials industry	14597	8655	5942
<b>As % of total industry</b>			
	%		
20, 26 Building materials industry	4.1	3.6	5.4
<b>As % of national totals</b>			
	%		
20, 26 Building materials industry	0.8	1.0	1.0

The building materials industry is divided into the wood industry and the manufacture of wood, cork, reed and wickerwork articles (excluding furniture) (SIC 20) and of glass, earthenware, cement, chalk and plaster products (SIC 26). Each of these groups is further subdivided into several commercial subgroups covered by production statistics in respect of large and medium-sized undertakings and the Small Industry Survey of smaller enterprises. The categories are estimated as described in paragraph 3.10.2.

Processing begins with the production statistics (size categories 5-9). Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values.

The production statistics are then supplemented by data from the Small Industry Survey (size categories 0-4). The output, intermediate consumption and value added data are adjusted in line with the ESA rules on software investment, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities.

Further adjustments may also be made during the comparison of supply and use in individual product groups. A careful comparison is made with construction data, since many products in these groups are used in the construction industry. The classification of goods produced in these categories and the sub-classification of the construction industry also take full account of the possibility of such a comparison.

### **3.10.7 Chemicals (SIC 23, 24 and 25)**

In 1995, the output value of the chemicals industry (SIC 23, 24 and 25) was NLG 84 991 million, or 7.0% of total output (see table 3.10.7-1). Intermediate consumption and gross value added (basic prices) were 10.2% and 3.9% respectively of the national totals.

This industry generated 24.1% of total industrial output and accounted for 21.6 % of total industrial value added (basic prices).

**Table 3.10.7-1 Output, intermediate consumption and value added of the chemicals industry, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
23-25 Chemicals industry	84991	60985	24006
<b>As % of total industry</b>			
	%		
23-25 Chemicals industry	24.1	25.3	21.6
<b>As % of national totals</b>			
	%		
23-25 Chemicals industry	7.0	10.2	3.9

The chemicals category covers the crude-petroleum- and coal-processing industry and the processing of fissile and breeder materials (SIC 23), chemicals production (SIC 24) and the manufacture of rubber and plastics (SIC 25). Each of these groups is further subdivided into a large number of commercial sub-groups covered by production statistics in respect of large and medium-sized undertakings and the Small Industry Survey of smaller enterprises. The categories are estimated as described in paragraph 3.10.2.

Processing begins with the production statistics (size categories 5-9). Output, consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, consumption and value added is based on the monthly price index and, where available, production unit values.

The production statistics are then supplemented by data from the Small Industry Survey (size categories 0-4). The output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on software investment, payment in kind, licensed and other services and the definition of taxes. A comparison is also made with the energy accounts, which summarise the output, imports, exports and intermediate consumption of the principal energy sources.

### **3.10.8 Metal products (SIC 27, 28 and 29)**

In 1995, the output value of the metals industry (SIC 27, 28 and 29) was NLG 57 514 million, or 4.7% of total output (see table 3.10.8-1). Intermediate consumption and gross value added (basic prices) were 6.1% and 3.4% respectively of the national totals.

This industry generated 16.3% of total industrial output and accounted for 18.8 % of total industrial value added (basic prices).

**Table 3.10.8-1 Output, intermediate consumption and value added of the metals industry, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
27-29	Metal products	57514	36614	20900
<b>As % of total industry</b>				
		%		
27-29	Metal products	16.3	15.2	18.8
<b>As % of national totals</b>				
		%		
27-29	Metal products	4.7	6.1	3.4

This category includes the following groups: basic metals (SIC 27), metal products (SIC 28) and mechanical engineering (SIC 29). Broadly speaking, these groups are dealt with using the method described in paragraph 3.10.2. Processing begins with the production statistics (size categories 5-9). Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values. The Energy Survey is used for the intermediate consumption breakdown of other energy sources.

The production statistics are then supplemented by data from the Small Industry Survey (size categories 0-4). The output, intermediate consumption and value added data are adjusted in line with the ESA rules on software investment, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities.

Further adjustments may also be made during the comparison of supply and use in individual product groups.

### **3.10.9 Electrical engineering (SIC 30, 31, 32 and 33)**

In 1995, the output value of the electrical engineering industry (SIC 30, 31, 32 and 33) was NLG 31 260 million or 2.6% of total output (see table 3.10.9-1). Intermediate consumption and gross value added (basic prices) were 3.4% and 1.8% respectively of the national totals.

This industry generated 8.9% of total industrial output and accounted for 9.8% of total industrial value added (basic prices).

**Table 3.10.9-1. Output, intermediate consumption and value added of the electrical engineering industry, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
30-33	Electrical engineering industry	31260	20348	10912
<b>As % of total industry</b>				
		%		
30-33	Electrical engineering industry	8.9	8.4	9.8
<b>As % of national totals</b>				
		%		
30-33	Electrical engineering industry	2.6	3.4	1.8

The electrical engineering industry covers the following sectors: office machinery and computers (SIC 30), other electrical machinery, equipment and facilities (SIC 31), audio, video and telecommunications equipment and requisites (SIC 32) and medical equipment and instruments, orthopaedic articles, precision and optical instruments and timepieces (SIC 33). Each of these groups is further subdivided into a large number of commercial subgroups covered by production statistics in respect of large and medium-sized enterprises and the Small Industry Survey of smaller enterprises. These groups are dealt with using the method described in paragraph 3.10.2.

Processing begins with the production statistics (size categories 5-9). Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values.

The production statistics are then supplemented by data from the Small Industry Survey (size categories 0-4). The output, intermediate consumption and value added data are adjusted in line with the ESA rules on software investment, payment in kind, licensed and other services and the definition of taxes.

### **3.10.10 Transport equipment (SIC 34 and 35)**

In 1995, the output value of the transport equipment industry (SIC 34 and 35) was NLG 21 564 million, or 1.8% of total output (see table 3.10.10-1). Intermediate consumption and gross value added (basic prices) were 2.9% and 0.7% respectively of the national totals. This industry generated 6.1% of total industrial output and accounted for 4.0% of total industrial value added (basic prices).

**Table 3.10.10-1 Output, intermediate consumption and value added of the transport equipment industry, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
34-35	Transport equipment	21564	17117	4447
<b>As % of total industry</b>				
		%		
34-35	Transport equipment	6.1	7.1	4.0
<b>As % of national totals</b>				
		%		
34-35	Transport equipment	1.8	2.9	0.7

The transport industry covers motor vehicles construction (SIC 34) and other transport equipment (SIC 35). Broadly speaking, these groups are dealt with using the method described in paragraph 3.10.2. Processing begins with the production statistics (size categories 5-9). Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. The secondary activities production statistic is also used in respect of the subgroup covering the manufacture of rolling stock and tramway equipment (SIC 35, subsection). The secondary activities production statistics is not only based on the regular production statistics but also on production statistics helping activities. These statistics contain a company which is not incorporated in the regular production statistics because of its non-commercial aspects. The production statistics helping activities provide information regarding employees and exploitation of the company. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values.

The production statistics are then supplemented by data from the Small Industry Survey (size categories 0-4). The output, intermediate consumption and value added data are adjusted in line with the ESA rules on software investment, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities.

Further adjustments may also be made during the comparison of supply and use in individual product groups.

### **3.10.11 Other industries (SIC 36 and 37)**

In 1995, the output value of other industries (SIC 36 and 37) was NLG 13 711 million (see table 3.10.11-1). Output and intermediate consumption were 1.1% and 1.0% respectively of the national totals. The GVA share of Other industries was 1.2% in 1995. Total value added (gross, basic prices) of NLG 620 264 million contained:

SIC 36	NLG	7 292 million
37	NLG	217 million
36+37	NLG	7 509 million

This industry generated 3.9% of total industrial output and accounted for 6.8% of total industrial value added (basic prices).

**Table 3.10.11-1 Output, intermediate consumption and value added of other industries, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
36-37 Other industries	13711	6202	7509
<b>As % of total industry</b>			
	%		
36-37 Other industries	3.9	2.6	6.8
<b>As % of national totals</b>			
	%		
36-37 Other industries	1.1	1.0	1.2

This category covers the furniture industry (SIC 36.1), sheltered employment (SIC 36.631), recycling preparation (SIC 37) and the manufacture of jewellery, musical instruments, sports goods, games and toys, and other goods not elsewhere classified, excluding sheltered employment (SIC 36.2, 36.3, 36.4, 36.5, 36.6, excluding 36.631).

**Furniture industry (SIC 36.1), jewellery (SIC 36.2), musical instruments (SIC 36.3), sports goods (SIC 36.4), games and toys (SIC 36.5), other goods not elsewhere classified, excluding sheltered employment (SIC 36.6 excluding 36.631)**

Broadly speaking, estimates in respect of SIC 36 (excluding SIC 36.631) are carried out using the method described in paragraph 3.10.2. Processing begins with the production statistics (size categories 5-9). Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. The secondary activities production statistic is also used in respect of the subgroup covering the manufacture of rolling stock and tramway equipment (SIC 35, subsection). Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values.

The production statistics are then supplemented by data from the Small Industry Survey (size categories 0-4). The output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on software investment, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities and the aggregate registration of processing.

Further adjustments may also be made during the comparison of supply and use in individual product groups.

**Sheltered employment (SIC 36.631)**

The sheltered employment production statistic is the principal source of data in this field (SIC 36.631). It was totally renewed in the 1995 revision, when output and intermediate consumption data were incorporated. A previous source, closely resembling the industry's production statistics in its survey approach, was available until the 1998 accounting year. The CBS did not cover sheltered employment in the intervening period.

Although the new production statistics were distributed from 1995, the data obtained were never published owing to capacity problems and a lack of confidence in the results. For the compilation of the national accounts, the available figures were checked for plausibility and



analysed using a document published by the Ministry of Social Affairs and Employment (SZW). This publication (Annual Sheltered Employment Report) is confined, as far as financial data are concerned, to a number of marginal factors such as wage/salary bills, turnover, materials costs and government subsidies. These figures can be used for the partial checking and, where necessary, adjustment of the production statistics. The breakdown of output, intermediate consumption and value added as presented in the supply and use tables is based on a combination of the 1995 and 1998 production statistics breakdowns. Both the production statistics and the SZW data are based on a comprehensive survey of all size categories. Wages and salaries were adjusted for payments in kind, with employer-borne travel costs to and from work being transferred to the wage/salary bill (NLG 45 million in 1995). Since sheltered employment is classified in the government sector, output is calculated as the sum of intermediate consumption, the wages and salaries and depreciation. By definition, there is no net operating surplus.

### **Preparation for recycling (SIC 37)**

Production statistics in respect of this category (SIC 37) have been available since 1995. The entire category is surveyed. As this survey was a functional statistic in 1995, there was some overlap with other production statistics and adjustments were necessary. A detailed analysis of the source data was done to eliminate any overlaps with other industries. The outcome of the Production Statistics of the concerned activities (Trade, Metal industry, Food industry, Chemical industry) were somewhat adjusted. Because of the size of these activities in terms of production and value added the distortion these adjustments caused was neglectable. From 1996 on the Production Statistic covering recycling switched from a functional to an institutional approach which no longer requires similar adjustments.

The output and intermediate consumption structure associated with this activity is fundamentally different from that of the rest of industry. Certain valuable waste materials (e.g. metal residues) are paid for by recycling firms on delivery and these transactions are treated as raw materials purchases. In this way, the recycling process gives rise to resalable raw materials and semi-finished or finished products (e.g. purified/sorted semi-finished lead, zinc or tin products), resulting in goods production.

Other waste recycling substances involve negative value (e.g. chemically polluted soil) and recycling firms receive a fee for accepting such material. These transactions are treated as the provision of an environmental service (production of services). From the economic (though not from the physical) standpoint, this does not involve raw materials purchases. The two types of waste flow are treated separately in the production statistics.

In other respects, the group is determined in the manner described in paragraph 3.10.2.

The estimation of private environmental services is described in paragraph 3.21.2.

### **3.11 Production and distribution of electricity, gas and water (SIC 40 and 41)**

In 1995, the output value of the production and distribution of electricity, gas and water (SIC 40 and 41) was NLG 33 606 million, or 2.8% of total output (see table 3.11-1). Intermediate consumption and gross value added (basic prices) were 3.6% and 1.9% respectively of the national totals.

**Table 3.11-1. Output, intermediate consumption and value added of energy and water utilities, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
40-41	Energy and water utilities	33606	21566	12040
<b>As % of national totals</b>				
		%		
40-41	Energy and water utilities	2.8	3.6	1.9

Since the 1995 revision, estimation of the production and distribution of electricity, gas and water has been based on the production statistics which are virtually exhaustive for all size categories including, therefore, size category 0. Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values.

Output, intermediate consumption and value added data are adjusted in line with the ESA rules on software investment, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities and the registration of recycling activities.

Further adjustments may also be made during the comparison of supply and use in individual product groups. The data are also compared with the energy accounts.

### 3.12 Construction industry (SIC 45)

In 1995, the output value of the construction industry (SIC 45) was NLG 93 532 million or 7.7% of total output (see table 3.12-1). Intermediate consumption and gross value added (basic prices) were 10.1% and 5.4% respectively of the national totals

**Table 3.12-1. Output, intermediate consumption and value added of the construction industry, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
45	Construction industry	93532	60001	33531
<b>As % of national totals</b>				
		%		
45	Construction industry	7.7	10.1	5.4

The industry's production statistics can be consulted in connection with estimates in this sector. These statistics cover size categories 1-9 but, whilst complete data are available for size categories 7-9, size categories 1-6 are subject to sampling. The sampling results are extrapolated with the aid of the turnover figures quoted in the VAT declarations.

Size category 0 (no employees) is not surveyed. Its enterprise data are calculated on the basis of the turnover figures provided in the VAT declarations. The relationship between VAT-declared turnover and size category 0 output, intermediate consumption and value added is obtained from the structural information of category 1-3 firms (1-10 employees) operating for

fewer than 215 working days a year. These firms engage staff for only a (small) part of the year and therefore closely resemble category 0 enterprises.

The production statistics contain few intermediate consumption details. This breakdown is therefore substantially derived from the building materials supplies data. To this end, sub-classifications were selected in the construction industry and the product classification of building materials which generally allowed a clear allocation of building materials produced to a purchasing construction group. A total of 18 commercial groups were distinguished in compiling the supply and use tables

Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index. The source data and supplementary estimates are also adjusted in line with the ESA 95 rules on software investment, payment in kind, licensed and other services and the definition of taxes. Lastly, specific estimates are conducted in respect of turnover and cost fraud.

### **Exhaustiveness**

The data obtained from the production statistics are incomplete. For example, cost fraud is not covered and is therefore estimated separately as described in paragraph 3.6. Separate estimates are also made in respect of own-account construction by households and concealed maintenance. Voluntary building activities, which must also be taken into account in the national accounts, are implicitly covered by own-account construction estimates. There are no separate estimates for other voluntary activities such as help with church building because of their negligible scale.

During the general revision of 1995 there were no recent data available for the estimates of own-account construction and small-scale building maintenance. During the next general revision a research centre for the construction industry will be asked for more recent data. Another possibility is to investigate if it is possible to distillate figures on own-account construction and small-scale building maintenance from household budget surveys.

The supplementary estimate in the construction industry for exhaustivity is moderate. Table 3.12-2 contains figures on the adjustment process of investment goods for recent years.

**Table 3.12-2 Balancing adjustments of construction investments**

	1995	1996	1997	1998	1999	2000
<i>NLG million</i>						
Estimate	54359	56415	57636	60602	69174	76722
Adjustment	454	1159	2724	3127	1276	597
Final	54813	57574	60360	63729	70450	77319

### *Own-account construction*

The estimate is based on an investigation into concealed activities in the private house-building sector in 1991. The survey, conducted by the Economic Institute for the Construction Industry (EIB), is described in its November 1992 publication, "Concealed activities in the private house-building sector". The survey made use of CBS planning permission statistics (B&U), such as population figures for private dwellings under construction, estimated construction costs and corresponding output estimates. The construction costs quoted in the

planning applications are checked by local officials with reference to the technical drawings and authorisation is granted if the figures are verified. This means that the use of concealed labour is implicitly covered by the construction costs shown in the planning permission statistics and the corresponding output figures. Supplementary EIB sampling in respect of the total private housing stock revealed that, in 1991, 34% of dwellings involved own-account construction by the actual commissioning party without the participation of a principal contractor. Among all privately-built dwellings, 86% were accounted for by private individuals (households), with the remainder being constructed by associations providing accommodation for old people and students. The production value of own-account construction was calculated for the revision year by multiplying the production value of the privately-constructed dwellings shown in the planning permission statistics based on construction costs by the EIB survey percentages, which gave a figure of NLG 1 081 million (NLG 3 700 million x 0.34 x 0.86). The EIB survey also reveals that concealed payments to subcontractors account for a quarter of this total, which is approximately NLG 270 million. The remaining output is accounted for by lawful gainful employment, the individual client or unpaid third-party help (voluntary work). Intermediate consumption was estimated with reference to the production materials quota shown in the production statistics of smaller construction firms. Value added was obtained by subtracting the value of intermediate consumption from output value.

#### *Small-scale building maintenance*

The national accounts define small-scale building maintenance as action to preserve the service life of structures, with the result that this form of maintenance is classified as intermediate or household consumption. Concealed small-scale maintenance activity is particularly prevalent in the case of households. The report by the Institute for the Scientific Study of Consumer Affairs (SWOKA), "The consumer and hidden expenditure", provides the basis for the national accounts estimate. The 1990 SWOKA survey covered the maintenance expenditure of 850 households. It also sought information on the value of (non-invoiced) payments to individuals not employed by an official undertaking or body when maintenance was carried out. The survey treated replies to this question as concealed expenditure data and indicated that such outgoings accounted for approximately 28% of total maintenance spending. The total value of average household maintenance expenditure revealed by the SWOKA survey corresponds to the CBS budget survey figure. This means that the housing maintenance budget survey data also cover hidden expenditure. The budget survey, which targeted approximately 2 000 households, distinguishes 116 goods and service categories associated with accommodation maintenance. Spending of less than NLG 1100 (approximately €500) in a goods or service category constitutes small-scale consumer expenditure on building maintenance. Any higher amount is classified under investment. In the case of the revision year, the output value (= value added) of hidden small-scale maintenance was calculated by multiplying 28% of average household maintenance expenditure in the budget survey by the total number of households minus the value of building materials. This produced a figure of NLG 421 million for 1995. The national accounts classify the use of building materials for hidden small-scale maintenance as consumption and impute the associated value added to the construction industry.

#### *Large-scale building maintenance*

The national accounts define large-scale structural maintenance as action designed to extend the service life of buildings, with the result that this form of maintenance is classified as investment. The budget survey data are also important for this estimate. The survey

distinguishes between large- and small-scale maintenance, pointing out that the former is undertaken only by property-owners. Examples quoted in the respondents' handbook include:

- improved heating insulation, such as cavity-wall infill or the installation of double glazing;
- installation or replacement of a central-heating facility;
- installation of a shower-room or bathroom;
- kitchen modernisation/replacement;
- essential replacement or extension of electrical wiring;
- total or partial replacement of roofs, chimneys, zinc roofing and drains and gutters;
- replacement of windows, doors and frames;
- replacement of joisting and floors;
- damp-proofing;
- external painting (large-scale maintenance).

For the sake of convenience, hidden large-scale building maintenance is assumed to account for 28% of total consumer expenditure in this field, like its small-scale counterpart. On this basis, the output value of such maintenance was NLG 1 322 million in 1995. Associated intermediate consumption was estimated with reference to the production materials quota revealed by the production statistics of smaller maintenance firms. Value added was obtained by subtracting the value of intermediate consumption from output value.

**Table 3.12-3 Construction industry, supplementary exhaustiveness estimates, 1995**

	Own-account construction	Small-scale concealed maintenance	Large-scale concealed maintenance	Cost fraud	Production statistic and adjustments	National accounts
<i>NLG million</i>						
Output value	1081	421	1322	0	90708	93532
Consumption value	460	0	577	-180	58964	60001
materials and serv.	460	0	577	-180	38492	39529
sub-contracting	0	0	0	0	20472	20472
Value added	621	421	745	180	31744	33531
wage bill	0	0	0	0	24264	24264
taxes/subsidies	0	0	0	0	65	65
other income	621	421	745	180	7415	9202
'concealed'	270	421	745	180	0	1616
Remainder	351	0	0	0	7415	7586

Table 3.12-3 summarises supplementary construction estimates designed to ensure exhaustiveness. The supplementary estimate produces a value-added total of 621 + 421 + 745 + 180 = NLG 1 967 million. This represents  $(1967 / (33531 - 1967)) * 100\% = 6.2\%$  of the estimate, excluding the supplementary calculation. Of this, 5.1% concerns supplementary estimates of concealed activities.

### 3.13 Wholesale and retail trade; repair of cars, motor-cycles and consumer articles (SIC 50, 51 and 52)

#### 3.13.1 Introduction

In 1995, the output value of trade and repairs (SIC 50-52) amounted to NLG 132 830 million, or 10.9% of total output (see table 3.13.1-1). Intermediate consumption and gross value added (basic prices) were 8.6% and 13.2% respectively of the national totals.

**Table 3.13.1-1. Output, intermediate consumption and value added of trade and repairs, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
50-52 Trade and repairs	132830	51094	81736
<b>As % of national totals</b>			
	%		
50-52 Trade and repairs	10.9	8.6	13.2

Trade and repairs cover the following categories:

- motor vehicles (SIC 50);
- wholesale trade (SIC 51);
- retail trade (SIC 52).

The motor vehicles trade is discussed in paragraph 3.13.2, the wholesale trade in paragraph 3.13.3 and the retail trade in paragraph 3.13.4.

#### 3.13.2 Motor vehicles (SIC 50)

In 1995, the output value of the motor-vehicles trade (SIC 50) amounted to NLG 19 559 million, or 1.6% of total output (see table 3.13.2-1). Intermediate consumption and gross value added (basic prices) were 1.5% and 1.7% respectively of the national totals.

**Table 3.13.2-1 Output, intermediate consumption and value added of the motor vehicles trade, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
50 Motor-vehicles	19559	8777	10782
<b>As % of national totals</b>			
	%		
50 Motor-vehicles	1.6	1.5	1.7

This category (SIC 50) covers the wholesale and retail trade in, and repairs of, company vehicles, private vehicles and motor-cycles. Service stations also come under this heading.

The production statistics are the principal source for estimates of this category. Since these statistics cover the entire population (all size categories), there is no need for supplementary estimates in respect of missing units. Basic information is available at the SIC five-digit code level. Activities are grouped in the following six categories:

- wholesale trade in motor vehicles and motor-cycles;

- retail trade in motor vehicles and motor-cycles;
- motor vehicles service enterprises;
- wholesale trade in motor-vehicle and motor-cycle components;
- retail trade in motor-vehicle and motor-cycle components;
- service stations.

A number of adjustments are made to bring the source material into line with the ESA 95 definitions. The production statistic questions relate to turnover. This is also the case with trade volumes. In the national accounts context, only the trade margins achieved are included in the output value of the units concerned. This means that trade volume is reduced by trade-related purchases. Table 3.13.2-2 provides an example of the adaptation of turnover to the national accounts production concept for SIC 50.

**Table 3.13.2-2 Conversion from source to national accounts, 1995**

		Trade and repairs	Service stations	Vehicle services	Total SIC 50
<i>NLG million</i>					
1	Trade volume	29580	10274	519	40373
2	Purchases related to trade volume	23781	9276	383	33440
3 = 1 - 2	Trade margin	5799	998	136	6933
4	Other output	10601	125	1900	12626
5 = 3 + 4	Total output	16400	1123	2036	19559
6	Intermediate consumption	7314	410	1053	8777
7 = 5 - 6	Value added (basic prices)	9086	713	983	10782

The 1995 revision revealed that, overall, SIC 50 produced many more retail trade margins than in preceding years, to the detriment of repair turnover (see table 3.13.2-3 for an overview of retail margins in SIC 50 for 1995). For that reason approximately 25% of the retail trade in accessories and parts (see table 3.13.2-3) was imputed to repairs ( $0,25 \cdot 4526 = 1132$ ). The corresponding intermediate consumption was estimated as 33% of the imputed production value of repair ( $0,33 \cdot 1132 = 377$ ). In this way, both the margin percentage and the total retail trade margin are subjected to downwards adjustment. An overview of these corrections can be found in table 3.13.2-4. This action does not affect value added. General adjustments are also made in respect of fraud, investment in software and the aggregation of research activities.

**Table 3.13.2-3 Survey of retail trade margin production statistics, 1995**

		Turnover	Purchases	Gross profit
<i>NLG million</i>				
50.104	Motor-vehicle and motor-cycle retail trade	3567	2602	965
50.200	Motor vehicle services	523	377	146
50.303	Vehicle parts retail trade	374	244	130
50.500	Service stations	60	21	39
Total		4526	3244	1282

**Table 3.13.2-4 Survey of adjustments to margins, output and intermediate consumption, 1995**

		Adjustment to trade volume	Adjustment to trade purchases	Adjustment to trade margin	Adjustment for repairs	Adjustment for parts use
		<i>NLG million</i>				
50.104	Motor-vehicle and motor-cycle retail trade	- 987	-329	-658	+ 987	+329
50.200	Motor vehicle services	- 145	- 48	- 97	+ 145	+ 48
Total		-1132	-377	-755	+1132	+377

A separate, supplementary estimate of motor-vehicle maintenance and repairs is made in conjunction with concealed activities. Total maintenance charges are estimated on the basis of the service life of the existing vehicle stock and average mileage. This information was for the major part derived from CBS statistics, supplemented with specific information from external sources (branch-organisations and the like). A similar approach is adopted with regard to damage repairs. Here also, next to CBS information, information from several external sources was used (among which car accidents insurance companies, VNA (an umbrella organisation for car lease companies), FOCWA, etc.). The difference between this estimate and the production statistics totals provides an indication of the extent of concealed production.

The calculation breakdown is shown in Table 3.13.2-5. The table shows that the output value of services and repair based on characteristics of the fleet of cars, average mileage, etc. would be NLG 11801 million in 1995. The output value according to the production statistics amounted only to NLG 8472 million. The difference is considered to be concealed production of motor vehicle maintenance and repair services. However, since the price level of concealed production is normally lower (assumption 50% lower) the total output value of concealed maintenance and repair services was estimated as 1703 million. This means that total production value for maintenance and repair of motor vehicles for 1995 was estimated as 8472 million (value from production statistics) plus 1703 million (concealed value) = NLG 10175 million. This is part of the total production value of SIC 50 in table 3.13.2-1.



**Table 3.13.2-5 Calculation of vehicle stock service output and repairs, 1995**

Vehicles stock maintenance		Motor-cycles	Private vehicles				Company cars	Total
			<2 years	2-5 years	>5 years	Total		
1	Number of vehicles (annual average x 1000)	305	719	1708	3195	5623	660	6587
2	Average km/year	10000	30000	20000	11700	16560	30340	
3	Km/service	10000	20000	15000	10000	13130	15000	
4 = 1x2/3	Total services per year	305	1078	2278	3739	7095	1335	8734
5	Cost per service (NLG)	400	500	550	600	570	2500	859
6=5x4	Service output value (NLG million)	122	539	1253	2243	4035	3337	7494

Vehicle stock repairs		Company cars		Private vehicles			Total	
		Total	Including lease	Property	Private	Total		
7	Number of vehicles (annual average x 1000)	660	547	306	241	5076	5623	6283
8	Vehicle damage per year	25%	63%	100%	17%	17%	27%	27%
9=7*8	Number of damage incidents	165	347	306	40	846	1539	1704
10	Average damage cost Federation of Netherlands Coachwork Enterprises (80%)							2488
11	- Other (20%)							2684
12	Average FOCWA <sup>4</sup> and other							2527
13=9*12	Output value of repairs (NLG million)	417	876	775	101	2138	3890	4307
14=6+13	Output value of services and repairs (NLG million)							11801

### 3.13.3 Wholesale trade (SIC 51)

In 1995, the output value of the wholesale trade (SIC 51) amounted to NLG 72 717 million, or 6.0% of total output (see table 3.13.3-1). Intermediate consumption and gross value added (basic prices) were 4.6% and 7.3% respectively of the national totals.

**Table 3.13.3-1. Output, intermediate consumption and value added of the wholesale trade, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	NLG million		
51 Wholesale trade	72717	27708	45009
<b>As % of national totals</b>			
	%		
51 Wholesale trade	6.0	4.6	7.3

The wholesale trade category (SIC 51) encompasses all units primarily concerned with wholesale activities. Institutional registration is adopted in this field, which means that, in addition to trade, wholesale activities involve numerous secondary activities, such as repairs, the production of industrial goods, training and computer services. In addition to "genuine"

<sup>4</sup> FOCWA is the Netherlands Association of Coachwork Enterprises. It is an active entrepreneurs association with approximately 2.000 members providing work for more than 15 000 individuals. It is divided into three sections: coachwork construction (186 members), repairs (1 478 members) and related activities (310 members). This last section covers five categories: caravan and camping services, motor-cycle repairs, vehicle cleaning, vehicle repair and vehicle painting.

wholesale activities, this category relates to commercial intermediation which is the only aspect not covered by the production statistics. The national accounts estimates are compiled using five-digit SIC data and seven subcategories are distinguished at operational level.

Commercial intermediation is not covered by the production statistics. The estimates are based on a 1982 production statistic for this branch that has been extrapolated since then with wholesale trade figures. However, as from the year 2000 there is a production statistic available for commercial intermediation. If the new source proves to be useful, it will be employed starting from the next revision year 2001. General adjustments are also made for fraud, software investment and the aggregation of research activities. The latter does not affect value added.

### 3.13.4 Retail trade (SIC 52)

In 1995, the output value of the retail trade (SIC 52) amounted to NLG 40 554 million, or 3.3% of total output (see table 3.13.4-1). Intermediate consumption and gross value added (basic prices) were 2.4% and 4.2% respectively of the national totals.

**Table 3.13.4-1 Output, intermediate consumption and value added of the retail trade, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
52	Retail trade	40554	14609	25945
	<b>As % of national totals</b>			
		<i>%</i>		
52	Retail trade	3.3	2.4	4.2

The retail trade category (SIC 52) encompasses all units primarily engaged in retail activity. Institutional registration is adopted in this field which means that, in addition to trade, retailing involves a large number of secondary activities such as repairs, production of industrial goods, training and computer services. This category is fully covered by the production statistics. The national accounts estimates are compiled using five-digit SIC data and three subcategories are distinguished at operational level.

As in the case of the motor vehicles trade, the source data are supplied with reference to turnover. The turnover data are converted to trade margins along the lines used for the automobile sector (see paragraph 3.13.2). General adjustments are also made for fraud, software investment and the aggregation of research activities. The latter does not affect value added.

## 3.14 Hotels and restaurants (SIC 55)

### 3.14.1 Introduction

In 1995, the output value of hotels and restaurants (SIC 55) amounted to NLG 23 493 million, or 1.9% of total output (see table 3.14.1-1). Intermediate consumption and gross value added (basic prices) were 2.0% and 1.9% respectively of the national totals.

**Table 3.14.1-1. Output, intermediate consumption and value added of hotels and restaurants, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
55	Hotels and restaurants	23493	11914	11579
<b>As % of national totals</b>				
		%		
55	Hotels and restaurants	1.9	2.0	1.9

Hotels and restaurants (SIC 55) are divided into the following categories:

- cafés, restaurants etc. (SIC 55.3-55.4);
- hotels, etc. (SIC 55.1-55.2);
- other (SIC 55.5).

These categories are dealt with in paragraphs 3.14.2, 3.14.3 and 3.14.4 respectively.

A highly comprehensive production statistic is available for estimates in the hotels and restaurants category. Adjustments are expressly made for concealed activities and tipping.

#### *Concealed production*

Compilation of the data in respect of this category assumes that the survey forms used in the hotel and catering sector are completed in the same way as the tax declaration. Consequently, a supplementary estimate is explicitly made for turnover and cost fraud.

The tax authorities have conducted a variety of special investigations into concealed payments and concealed turnover in the hotel and catering industry since the 1970s. As a result, the authorities now possess a great deal of information on this category and this has significantly reduced opportunities for fraud. The fact that this led certain employers to "regularise" their employees' status was sometimes reflected in the "inexplicable" growth of this category in the production statistics. Fraud has also declined in this category since the end of the 1970s, although it cannot be assumed to have been eradicated. The surveys mentioned indicate that special account must be taken of concealed remuneration, which is hidden from the authorities by the non-declaration of certain turnover or excessively high other expenditure claims.

Estimates of total concealed payments to cafe and restaurant staff are based on "unconcealed" remuneration. Various studies conducted in the hotel and catering sector over the years, both by the tax authorities and the sectoral association, have limited the extent of concealed activities within the branch. An estimate of 5% for concealed payments seems reasonable. (This does not include tips, which are estimated separately; see below). The output associated with these concealed payments is estimated at 3% of "unconcealed" output, assuming lower productivity on the part of the recipients. The residual value added is classified as other income. It is more difficult to conceal payments in hotels than in cafés and restaurants. Extensive electronic payment in hotels (using pin numbers, credit cards) makes it less easy to hide turnover and, consequently, remuneration from the tax authorities. A lower concealed remuneration figure, namely 2%, is therefore applied to hotels, with a corresponding output value of 1.5% of "unconcealed" output.

Increased output should possibly be reflected in larger intermediate consumption. This additional intermediate consumption is assumed to be equivalent to normal entrepreneurial

cost fraud. It is for the entrepreneur to maintain an acceptable balance between output and intermediate consumption

### *Tipping*

The documentary evidence in a case concerning compliance with collective agreements in a restaurant<sup>5</sup> indicates that tipping in restaurants and cafés accounts for 15-20% of gross wages or roughly 4% of output. Since, in hotels in particular, payment is frequently made electronically and by credit card, employers cannot conceal corresponding tips from the tax authorities. Even if these amounts are paid directly to employees they will be subject to income tax. The amounts also appear in the employer's administrative data and, consequently, in the production statistics. Other cash tips are comparatively insignificant, being estimated at 1% of turnover. In the case of other accommodation (SIC 55.2) and catering (SIC 55.5), there is very little or no tipping. Consequently, a supplementary estimate is not made in respect of these facilities. Total tips are evenly distributed over wages/salaries and other income.

### **3.14.2 Cafés, restaurants, etc. (SIC 55.3 and 55.4)**

In addition to the activities mentioned in the description, this category (SIC 55.3 and 55.4) includes cafeterias, lunchrooms, snack bars, ice-cream parlours and the like. The following two operational categories are distinguished:

- cafés;
- restaurants, etc.

In addition to the principal activity, trade frequently appears as a secondary activity in this category. Trade volumes are converted to trade margins (see paragraph 3.13) for the sake of alignment with the national accounts definition. The category is fully covered by production statistics. As well as the conversion of turnover data to trade margins, adjustments are made for fraud (see paragraph 3.14.1), software investment and the aggregation or research activities. The latter does not affect value added.

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<sup>5</sup> The owner of the restaurant in question wanted to deduct total tips received from the wage.

**Table 3.14.1-2 Supplementary estimates for concealed activities and tipping in hotels and restaurants, 1995**

	Production statistics	Concealed activity	Method	Tips	Method	Total
<i>NLG million</i>						
<b>Hotels, boarding houses and conference centres (SIC 551)</b>						
- output value	3845	58	1½%	38	1%	3941
- consumption	1856	9	Cost			1865
			fraud			
- cost fraud		-9	15%			-9
- value added: wages and salaries	1223	24	2%	25	2/3 share	1272
- value added: other	766	34		13	1/3 share	813
<b>Campsites and other recreational facilities not elsewhere classified (SIC 552)</b>						
- output value	1796	54	3%	0	0%	1850
- consumption	815	8	Cost			823
			fraud			
- cost fraud		-8	15%			-8
- value added: wages and salaries	377	19	5%	0		396
- value added: other	604	35		0		639
<b>Restaurants, cafeteria's, snack bars etc. (SIC 553)</b>						
- output value	9185	276	3%	367	4%	9828
- consumption	5337	41	Cost			5378
			fraud			
- cost fraud		-41	15%			-41
- value added: wages and salaries	2029	101	5%	245	2/3 share	2375
- value added: other	1819	175		122	1/3 share	2116
<b>Cafés, etc. (SIC 554)</b>						
- output value	4352	131	3%	174	4%	4657
- consumption	2564	20	Cost			2584
			Fraud			
- cost fraud		-20	15%			-20
- value added: wages and salaries	744	37	5%	116	2/3 share	897
- value added: other	1044	94		58	1/3 share	1196
<b>Canteens and catering (SIC 555)</b>						
- output value	2339	70	3%	0	0%	2409
- consumption	1294	11	Cost			1305
			Fraud			
- cost fraud		-11	15%			-11
- value added: wages and salaries	857	43	5%	0		900
- value added: other	188	27		0		215
<b>Total: accommodation, meals and beverages (SIC 55)</b>						
- output value	21517	589		579		22685
- consumption	11866	0				11866
- value added: wages and salaries	5230	224		386		5840
- value added: other	4421	365		193		4979

### 3.14.3 Hotels, etc. (SIC 55.1 and 55.2)

Apart from hotels, this category includes hotel-restaurants, youth hostels, campsites, holiday homes and the like. (SIC 55.1 and 55.2). The following two operational categories are distinguished:

- hotels;
- other accommodation.

In addition to the principal activity, trade frequently appears as a secondary activity in this category. Trade volumes are converted to trade margins (see paragraph 3.13) for the sake of alignment with the national accounts definition. The category is fully covered by production statistics. As well as the conversion of turnover data to trade margins, adjustments are made for fraud (see paragraph 3.14.1), software investment and the aggregation of research activities. The latter does not affect value added.

A special supplementary estimate is made in the other accommodation category in respect of unobserved privately-owned recreational accommodation. The Decision on the estimation of the rental value of privately-owned property states that recreational accommodation data can be calculated under two headings, namely accommodation and hotels and restaurants. The Netherlands decided on registration under Other Accommodation, which covers all other recreational accommodation.

#### Recreational accommodation

Only part of this category is surveyed. The hotels and restaurants statistics cover holiday-park accommodation (SIC 55.2), including both park-owned dwellings and private accommodation rented by the park. The accommodation statistic indicates a much greater number of recreational dwellings, including holiday apartments which are covered by a supplementary estimate. For this purpose, reference is made to data from the 1996 report on Netherlands single-storey holiday properties<sup>6</sup>, which covered 30 797 recreational dwellings located in 352 complexes throughout the country. Table 3.14.3-1 provides a breakdown of property ownership in single-storey accommodation parks.

**Table 3.14.3-1 Single-storey property ownership in parks, 1996**

	%
Company ownership	52
Investors' collective	9
Private	39
Total	100

The table shows that 39% of all single-storey properties are privately owned and subject to different leasing arrangements, as indicated in Table 3.14.3-2. Thus, 51% of all individual owners organise (some) leasing themselves, whilst 24% (also) lease through tour operators.

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<sup>6</sup> Report published by the Netherlands Research Institute for Recreation and Tourism: Single-storey holiday properties in the Netherlands, 1996.

**Table 3.14.3-2 Leasing of 2<sup>nd</sup> homes in parks, 1996**

		Adjusted to 100%
Individual second-home owners	51 %	25 %
Own firm/park	64 %	31 %
Tourist Association registration centre	32 %	16 %
Specialist leasing bodies	34 %	16 %
Tour operators	24 %	12 %
Total		100 %

Many owners lease their property in several different ways, which is why the first column of figures in Table 3.14.3-2 does not add up to 100%. Nevertheless, for the purpose of identifying actual leasing arrangements, the structural breakdown in the first column is assumed to be representative. On this basis, for example, it can be concluded that leasing through one's own firm/park accounts for approximately 31% of individually owned dwellings. The number of individually owned park dwellings for which owners directly receive revenue via the Tourist Association (TA), specialist leasing organisations or tour operators (minus agency costs) is then  $(1 - 0.31) * 0.39 * 30\,797 = 8\,287$ .

Single-storey park dwellings were leased for an average of 28 weeks in 1995 at an average price of NLG 112/day or  $112 * 7 * 28 = \text{NLG } 22\,000$  per dwelling per year.

The number of dwellings in respect of which revenue goes directly to or via the parks is equivalent to 31% of individually-owned park property. This 31% figure is also assumed to apply to collectively owned single-storey dwellings (Table 3.14.3-2, second line). In conjunction with the 52% of company-owned property, this would correspond to  $0.31 * (39 + 9) \% + 52 \% = 66.88 \%$  of  $30\,797 = 20\,597$  dwellings, to produce revenue of  $20\,597 * 22\,000 = \text{NLG } 453$  million. In 1995, the yield under *Caravans and bungalows* (SIC 55.2) was NLG 622 million, the difference of NLG 169 million being accounted for by caravans.

The supplementary estimate of recreational accommodation is based on the number quoted in the accommodation statistics (74 244 on average in 1995, including apartments) minus park-rented single-storey dwellings:  $74\,244 * 20\,597 = 53\,647$  dwellings. These dwellings are hired out partly by the TA and partly by the owner or are not leased at all. In the latter case, an additional calculation is required for owner-use of recreational dwellings of which there are  $30\,797 - 20\,597 = 10\,200$  in the parks. The revenue they generate can be estimated at  $10\,200 * 22\,000 = \text{NLG } 224$  million on the basis of the above data.

The additional facilities available in the large parks are not available in detached dwellings. As a result, correspondingly high prices cannot be charged and the dwellings are leased less frequently in the low season. This means that the daily income from these dwellings is significantly lower, with the daily rental ranging from NLG 56 in the low season to NLG 134 in the high season.

The leasing season is assumed to last for 8 weeks during the high season at NLG 134/day and 8 weeks in the early and late seasons at 2/3 of this price. This gives an annual yield per dwelling of  $8 * 7 * 134 + 8 * 7 * 2/3 * 134 = 7\,504 + 5\,003 = \text{NLG } 12\,507$ . The supplementary estimate in respect of these dwellings is  $(74\,244 - 30\,797) * \text{NLG } 12\,507 = \text{NLG } 543$  million.

In addition to the leasing of owned recreational property, the holiday park production statistic covers private rental income, insofar as the park is involved. Use is determined on the basis of corresponding turnover but is not imputed where leasing is not managed by the park. A

supplementary estimate of use is made on the basis of park visitor numbers in the light of a supplementary estimate of the yield of private park accommodation. The owner-occupier cost structure is applied to dwellings not located in parks.

#### **3.14.4 Other (SIC 55.5)**

This category (SIC 55.5) covers the activities of canteens and caterers. At operational level, these groups are combined into a single category.

In addition to the principal activity, trade frequently appears as a secondary activity in this category. Trade volumes are converted to trade margins (see paragraph 3.13) for the sake of alignment with the national accounts definition. The category is fully covered by production statistics. As well as the conversion of turnover data to trade margins, adjustments are made for fraud (see paragraph 3.14.1), software investment and the aggregation of research activities. The latter does not affect value added.

### **3.15 Transport, storage and communications (SIC 60, 61, 62, 63 and 64)**

#### **3.15.1 Introduction**

In 1995, the output value of transport, storage and communications (SIC 60-64) amounted to NLG 81 905 million, or 6.7% of total output (see table 3.15.1-1). Intermediate consumption and gross value added (basic prices) were 6.2% and 7.2% respectively of the national totals.

At the 2-digit level, transport, storage and communications are subdivided into:

- land transport (SIC 60);
- water transport (SIC 61);
- air transport (SIC 62);
- transport services (SIC 63);
- post and telecommunications (SIC 64).

Some 29.7% of total transport, storage and communications output is generated by land transport, 9.7% by water transport, 12.9% by air transport, 21.4% by transport services and 26.3% by post and telecommunications. The corresponding shares of total value added (basic prices) in this category were 34.1%, 5.8%, 10.1%, 18.5% and 31.5%.

The estimation of output value, intermediate consumption and gross value added (basic prices) under the different SIC headings is described in paragraph 3.15.2 to 3.15.6. inclusive.



**Table 3.15.1-1. Output, intermediate consumption and value added of transport, storage and communications, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
<i>NLG million</i>				
60	Land transport	24364	9096	15268
61	Water transport	7943	5360	2583
62	Air transport	10564	6049	4515
63	Transport services	17521	9236	8285
64	Post and telecommunications	21513	7391	14122
60-64	Transport, storage and communications	81905	37132	44773
<b>As % of total transport, storage and communications</b>				
%				
60	Land transport	29.7	24.5	34.1
61	Water transport	9.7	14.4	5.8
62	Air transport	12.9	16.3	10.1
63	Transport services	21.4	24.9	18.5
64	Post and telecommunications	26.3	19.9	31.5
60-64	Transport, storage and communications	100.0	100.0	100.0
<b>As % of national totals</b>				
%				
60	Land transport	2.0	1.5	2.5
61	Water transport	0.7	0.9	0.4
62	Air transport	0.9	1.0	0.7
63	Transport services	1.4	1.5	1.3
64	Post and telecommunications	1.8	1.2	2.3
60-64	Transport, storage and communications	6.7	6.2	7.2

### 3.15.2 Land transport (SIC 60)

Land transport (SIC 60) is described by six separate production statistics relating to rail transport, public road transport, taxi transport, other regulated and unregulated road passenger transport, goods transport and pipeline transport. These production statistics cover approximately 72% of value added with the remainder subject to supplementary estimates based on size-category extrapolations. In addition to the production statistics, annual reports are available from the different transport enterprises surveyed. Nevertheless, these are used only for clarification, since the production statistics provide more information in greater detail. The data are processed as described in paragraph 3.10.2.

### 3.15.3 Water transport (SIC 61)

Water transport (SIC 61) is described in two separate production statistics, namely those for shipping and inland shipping. These statistics cover approximately 74% of total value added in this category with the remainder subject to supplementary estimates based on size-category extrapolations. The data are processed using the method described in paragraph 3.10.2.

### **3.15.4 Air transport (SIC 62)**

Air transport (SIC 62) is observed in a survey of the same name. This statistic covers the entire category, so that supplementary estimates are unnecessary. Since some of the responding firms operate with reference to a financial year that does not correspond to a statistical year, a suitable adjustment is made. In addition, the data are processed using the method described in paragraph 3.10.2.

### **3.15.5 Transport services (SIC 63)**

The production statistics in respect of transport services involve several separate surveys relating to loading, unloading and transfer; storage; land transport services; water transport services; airports and other air-transport services; travel organisation and agency services and tourist information; dispatchers, ships' brokers, freighting, weighing and measuring. Taken together, the surveys cover 84% of total value added. Extrapolation factors are used in respect of each survey and size category. Additional estimates are conducted in respect of imports and exports and correlated with De Nederlandsche Bank data. In addition, the data are processed using the method described in paragraph 3.10.2.

### **3.15.6 Post and telecommunications (SIC 64)**

The post and telecommunications production statistics cover a number of separate surveys relating to national and local postal services, and telecommunications. The three dominant group enterprises receive a separate more specific questionnaire with a view to obtaining a more accurate picture. Taken together, the surveys cover 98% of total value added. Extrapolation factors are used in respect of each survey and size category. Additional estimates are made in respect of imports and exports and correlated with De Nederlandsche Bank data. In addition, the data are processed using the method described in paragraph 3.10.2.

## **3.16 Financial intermediation (SIC 65, 66 and 67)**

### **3.16.1 Introduction**

Financial intermediaries (SIC 65-67) are broken down into banks, insurance companies and financial auxiliaries. In 1995, the total output value of financial intermediaries was over NLG 56 billion, or 4.6 % of total output (see table 3.16.1-1). Intermediate consumption and gross value added (basic prices) were 3.3% and 5.9% respectively of the national totals.

At 2-digit level, financial intermediaries are divided into Banks (SIC 65), Insurance Companies (SIC 66) and Financial auxiliaries (SIC 67). Some 49.5% of total financial intermediation services are generated by banks, 38.6% by insurance companies and 11.9% by financial auxiliaries. The corresponding shares of total value added (basic prices) were 54.2%, 31.8% and 14.0%. Calculation of the output value, intermediate consumption and gross value added (basic prices) of the different SICs is described in detail in paragraphs 3.16.2, 3.16.3 and 3.16.4.

**Table 3.16.1-1 Output, intermediate consumption and value added of financial intermediation, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
<i>NLG million</i>				
65	Banks	27779	8478	19301
66	Insurance companies	21631	10292	11339
67	Financial auxiliaries	6656	1660	4996
Total financial intermediation		56066	20430	35636
<b>As % of total financial intermediation</b>				
%				
65	Banks	49.5	41.5	54.2
66	Insurance companies	38.6	50.4	31.8
67	Financial auxiliaries	11.9	8.1	14.0
Total financial intermediation		100.0	100.0	100.0
<b>As % of national totals</b>				
%				
65	Banks	2.3	1.4	3.2
66	Insurance companies	1.8	1.7	1.9
67	Financial auxiliaries	0.5	0.3	0.8
Total financial intermediation		4.6	3.3	5.9

**Distinction from other units**

The specific function of financial intermediaries is described as the professional or commercial provision of finance to a broad public using credit, deposits, shares and other debt instruments or immovable property and the corresponding take-up of financial resources by, in principle, a broad public in the form of different types of debt certificates or existing asset ownership. Units investing the assets of one or several natural persons are not regarded as financial intermediaries and are not considered to generate market output. Separate legal units forming part of a group of enterprises but considered to fulfil a function closely related to financial intermediation are classified as financial intermediaries. Such units include financial holdings, accounts departments and units incorporating specific financing structures.

Insurance corporations, in respect of which the government, as legislator, is responsible for the management and definition of premiums and payments and by which certain social groups are compulsorily insured by law or regulation, are not regarded as financial intermediaries but as government subsidiaries (public administration and social insurance).

**Observation unit**

The observation unit for financial intermediaries is largely determined by the units' reporting practice in the context of the relevant supervisory legislation which, for the banks in question, covers the consolidated total of all legal units established in the Netherlands with the principal function of financial intermediation. The concept of financial intermediation applied by the supervisory authority (the Central Bank) in this connection also includes operational lease. In the national accounts context, this activity also comes under SIC 71, Leasing of movable property. For this reason, legally independent operational lease companies which are attached to supervised banks are not covered by supervisory reports.

In the case of insurance companies, the observation unit with reporting responsibility is the legally independent subsidiary, with the result that several units within an insurance concern report separately. Parent companies not fulfilling any insurance function are not covered by the observation, being classified under SIC 74, Other business services.

The unsupervised units are mainly fiscal/legal units, especially financial auxiliaries, classified by their principal activities.

### **Data collection**

As a result of the supervisory legislation, bank data collection is exclusively reserved for the Central Bank, apart from the gathering of specific information on the work volume and the wage/salary bill. In the interests of confidentiality, the CBS does not enjoy access to individual supervised bank reports. Specific results can be selected by agreement where required for national accounting purposes, provided no individual data are released. The CBS also enjoys some say in the content and details of transaction reports.

Data collection in respect of insurance corporations is similar to that applied to banks. One difference in this case, however, is that the CBS has access to individual data. A procedure for commenting on the contents and details of transaction reports also exists.

Data on unsupervised units are mainly obtained from fiscal sources and the analysis of annual public reports. Scarcely any information is available in respect of certain, less important, groups of units. To ensure a comprehensive description, the full wages/salaries and work-volume data collected by the CBS are taken as an indicator of the output value and gross value added of these units.

### **Relations with the sector financial corporations (S12)**

A one-to-one relationship between financial intermediaries, on the one hand, and the financial corporations sector (S12), on the other, does not exist. Firms operated by natural persons and classified under Households (S14) in the sector accounts, which are exclusively financial auxiliaries, also exist among the financial intermediaries. In addition to this overall distinction, there are four specific points of difference.

The following are classified as financial intermediaries but not as financial corporations:

- financial/legal units engaged in activities closely related to financial intermediation, which form part of a controlling group of non-financial enterprises (see under 'Distinction from other units'). They are imputed to S11, Non-financial corporations, in the sector accounts.

The following are classified as financial corporations and not as financial intermediaries:

- legal units engaged in operational lease which form part of a controlling group of financial corporations and are defined as elements of controlling groups designated by principal activity. In practice, this results in their classification as Other monetary financial corporations (S122);
- Insurance corporation holdings. These are classified in the Other financial corporations subsector (S123);
- Professional and employers' organisations supporting financial intermediaries. These are classified in the Financial auxiliaries subsector (S124).

No financial intermediaries are classified under General Government (S13) in the sector accounts.

### 3.16.2 Banks (SIC 65)

The category Banks (SIC 65) consists of the following (groups of) units:

1. De Nederlandsche Bank NV;
2. other money-creating financial corporations, excluding bank operational lease companies;
3. mutual funds;
4. mortgage banks/building funds;
5. communal credit associations and (independent) finance companies;
6. holding and development companies;
7. exchange dealers.

Banks are principally involved in financial intermediation, which means attracting, converting and distributing financial resources. Remuneration for these services is (implicitly) settled with interest received and paid. The value of this "interest margin" (or imputed banking services) is equated with the difference between asset income received and interest paid. Calculation of the output value of mutual funds and holding and development companies constitutes an exception in this context. The output of these units is equated with the total wage/salary bill, intermediate consumption, indirect taxes, direct taxes and fixed-capital-asset depreciation. Banks also provide services in respect of which remuneration, referred to as commission, is calculated. Income from the "Exploitation of immovable property" is classified as "Other output". It should be pointed out that income generated by banks from their own assets is not included in the interest margins. Money-creating banks and savings banks are subject to supervision by the De Nederlandsche Bank (DNB) under the Credit Supervision Law.

#### *De Nederlandsche Bank (DNB)*

The data in question are obtained from the DNB annual accounts. These provide a formal report on the accounting year, which includes a profit-and-loss account. The annual account becomes available four months after the end of the accounting year in question. Its data are reliable and no adjustments are required.

#### *Other money-creating financial corporations, excluding bank operational lease companies*

Data in respect of other money-creating financial corporations are obtained from the combined domestic profit-and-loss accounts, ex-Article 55 of the Credit Supervision Law (WTK), of money-creating institutions. These are published annually by the DNB in accordance with its supervisory responsibility ten months after the end of each accounting year. The data are reliable and no adjustments are necessary.

The levels applicable to this source in the 1995 accounting year (the revision year) were retained. Adjustments can be made for the following years on the basis of continuity, plausibility and exhaustiveness checks backed up by annual reports.

The operational lease companies of banks are not included under Financial corporations excluding insurance and pension funds (SIC 65), but under private-vehicle rental (SIC 711). These companies form part of the Monetary Financial Institutions sector, S121/2 (dual acting). The transactions of these units are obtained from the information in the Other money-creating financial corporations category using questionnaires associated with the Rental and Leasing Statistic.

### *Mutual funds*

Estimates in respect of these bodies are based on the mutual funds/results survey reporting forms which are completed quarterly by the investment institutions registered with the DNB in the context of its supervisory responsibilities. These exhaustive data become available approximately four months after the accounting quarter. The revision year levels adopted for this source were retained. Adjustments can be made in respect of subsequent years on the basis of continuity, plausibility and exhaustiveness checks. Some of the items in the results surveys can be directly extrapolated to national accounts transactions whilst others require breakdown.

### *Mortgage banks/Building funds*

The 1995 estimate in respect of mortgage banks and building funds was based on Table 5 (results calculation) of the article, "Increased mortgage bank and building fund profits in 1995", in the December 1996 monthly financial statistics which, in turn, was based on the CBS observation. The data from this table are adjusted to take account of duplication in relation to other money-creating financial corporations. Data in respect of 1996 and subsequent years are based on extrapolations using annual report information.

### *Communal credit institutions; Finance companies*

Estimates under this heading are based on annual accounts. The self-financing companies group (finance companies subsector) is covered by the national accounts only as regards consumer credit. The concern-financing section is not registered under financial intermediaries.

### *Netherlands Holding Company, AlpInvest, Regional Development Companies and Developing Countries Finance Company*

Estimates in respect of the Netherlands Holding Company (NPM), AlpInvest, the Regional Development Companies (ROMs) and the Developing Countries Financing Company (FMO) are based on annual reports.

### *Exchange dealers (legal and natural persons)*

The estimate in respect of exchange dealers is based on annual reports and an analysis using fiscal data from the corporate information system (VIS). The VIS contains corporation tax declarations and relates to legal persons.

## **Adjustments**

### *Swap-rate adjustments*

Interest payments and receipts resulting from interest-rate and currency swaps are not regarded as interest. The relevant data are obtained from the balance of payments, item 3.3.1 "Money-market instruments and derivatives, Banks".

### *Reverse offsetting*

The balance of receipts and commission paid is recorded as commission income of Other money-creating financial institutions provided that the commission is paid to those institutions. This is, however, only partly true. Some of this commission is paid to Financial auxiliaries, Banks (SIC 67.1). It is assumed that 25% of disposals from SIC 67.1 to SIC 65 is "concealed" under commission payments of other money-creating financial institutions.

*Adjustments for equity-capital interest in money-creating financial corporations and other institutions*

ESA 95 states that the interest margins cannot include that part of investment income attributable to equity capital "investments". The volume of equity capital is derived from the sector balances (Reserves and Share Capital). It is assumed that equity capital is used to finance specific assets and therefore plays no part in actual financial intermediation (see Introduction). Equity capital is assumed to be broken down into the following assets:

- company resources;
- exploited immovable property;
- holdings;
- shares;
- (balance of) transitory dealings;
- bonds (remainder).

The income generated from these assets can be estimated with reference to yield assumptions.

*Adjustments for payments in kind/interest reductions by money-creating financial corporations and other institutions*

This heading covers inclusion in the wage/salary bill of the interest benefits available to the employees of financial corporations who contract mortgage loans with the employer. This increased employee compensation is counter-entered in the interest margins. The level of this benefit is calculated with reference to the number of corporation staff, the average loan and the average reduction. In this connection, the average debt per employee is assumed to be somewhat greater than that of the average mortgage-lender.

*Adjustment for coordination of the labour force and national accounts*

This adjustment concerns the elimination of the difference between the results recorded for the SIC 65 wage/salary bill in the labour force and national accounts. The output value, intermediate consumption and other income associated with this difference are estimated. This coordinating adjustment is entered under SIC 65, but not in Sector S12 (dual acting).

A numerical breakdown of the various adjustments made for banks (SIC 65) in 1995 (NLG million):

total production SIC 65	27779
swap-rate adjustmens	1779
reverse offsetting	218
equity-capital interest	-8186
payments in kind	216
coordination labour force and NA	1200

### **3.16.3 Insurance and pension funds (SIC 66)**

This category consists of individual life and damage insurers, pension funds and VUT (early retirement) funds. The insurance industry is distinguished by its acceptance of risks on behalf of those who are unwilling or unable to bear them. As regards the distinction between life and property insurance, life insurance is concerned with human life and death, whilst all other types come under the heading of property insurance. The pension provisions regulated by means of collective contracts concluded by insurance companies are registered as pension premiums. These are commercial and entrepreneurial pension-fund risks reinsured by life insurance companies and direct agreements between enterprises and life insurance companies

without the intervention of a fund. Many forms of life insurance also involve a savings element.

If an employer promises his staff a pension scheme, a corresponding pension provision must be created. In this connection, the Pension and Savings Fund Law allows four options:

- creation of an in-house pension fund;
- joining an existing company pension fund;
- concluding a life-insurance contract;
- independent contract-employee arrangements.

The existing VUT funds generally operate on the basis of a capitation system, with payments to former workers being made by premiums from the actively employed and employers. The VUTs are currently being replaced by a funded system, under which they are incorporated in the category pension funds.

**Observation**

Life-insurance companies, property-insurance companies, commercial pension funds (operating in a business category), enterprise pension funds (linked to an enterprise), occupational pension funds (associated with a particular branch) and funeral insurers are supervised by the Insurance Board to which they are required to transmit their annual figures. Life- and property-insurance companies must submit their data before 1 July of the following accounting year and pension funds before 1 October of year t+1. The Insurance Board then provides the information on individual companies requested by the CBS on tape. In principle, the observation is exhaustive but not all companies supply data on time and the Insurance Board can extend the deadline. For insurers, the observation is concluded in January of year t+2, with publication of the data in June. Observation in respect of pension funds is concluded in May of year t+2, with publication of the results by the Insurance Board in August.

The VUT funds are subject to a partial survey, which is extrapolated for the whole population. The extrapolation coefficient is based on the number of payments from the VUT funds observed and the total number of individual VUT recipients. The remaining funds are analysed in the light of the annual reports.

**Determination of output value**

Output value is equivalent to insurance service value plus immovable property yields and other services. The first element - insurance service value - represents the sum of intermediate consumption, administrative investment costs and the result of the technical calculation.

Output value is also equivalent to the sum of the gross operating surplus, the wage/salary bill and intermediate consumption. Investment revenue in the form of rents received is classified as separate output value in addition to insurance service value.

In 1995, the output value of the insurance and pension funds category (SIC 66) was NLG 21 631 million, broken down as follows:

life insurance	7 134
pensions	1 183
other insurance	8 258
other auxiliary insurance	8
accommodation rental	2 361
commercial property rental	2 130



accounts, etc.	305
internal government supplies	126
investment in own-account software	126

Transactions under the prudential system are defined from a prudential standpoint, although a macro-economic interpretation of certain transactions can reveal significant variation. This is true, for example, of revaluations and capital gains, which are dealt with differently under the prudential system and the national accounts. Some of the ensuing adjustments can be quantified relatively uniformly for all insurers, since they can be obtained from the same type of reports and supplementary data. The transactional accounts system also involves variables which cannot be directly identified from the prudential system or supplementary reports.

### **Adjustments required to generate macro-economic data**

#### *Tangible assets*

The tangible assets supplement provides for the determination of gross investments and depreciation. Both transactions relate to non-residential buildings and resources and immovable property used as investment. The depreciation on non-residential buildings and immovable property investment can be derived from in-depth immovable property change surveys ("own account" and "policy-holder accounts"). Depreciation in respect of immovable property abroad may not be included, since such investment is regarded as a financial instrument (with depreciation being recorded as a financial transaction). Depreciation in respect of commercial resources can be equated with in-depth cost breakdown depreciation minus commercial-property depreciation. The latter element is covered separately in the above-mentioned change surveys.

Depreciation on non-residential buildings and resources is deducted from the intermediate consumption and wage/salary bill item (P2+D1), having originally been wrongly included under this heading. P2+D1 was equated with total operating and administrative investment costs in the prudential system of which depreciation forms part. Any depreciation in respect of immovable property investment is registered under rents (P112), since these are indicated "net" in the prudential system.

Investment in non-residential buildings and immovable property (excluding "foreign immovable property") is again derived from the above-mentioned change surveys. Investment in commercial resources can be calculated by increasing the net change in the tangible assets and reserves item from the prudential system balance by the cost-breakdown depreciation.

This adjustment finally produces a downwards net-lending readjustment equivalent to the net investment. The balance of other financial transactions is reduced by this amount.

#### *Reserves and overrun*

The intermediate consumption and wage/salary bill item (P2+D1) covers reserve supplements which cannot be regarded as transactions within the macro-economic framework. The item is therefore increased or reduced by the net change in the costs-related reserves, namely the "pension reserves" and "other reserves" from the prudential system balance.

Item P2+D1 also covers the change in the balance item for excess acquisition costs. Since this does not involve genuine expenditure (or, if preceded by a minus, receipts), this change must also be eliminated from P2+D1.

The third and last procedure within this category concerns the cash-transaction adjustment for corporation tax to be incorporated in the macro economic framework. In practice, the tax applicable in year t under the prudential system is assumed to be transferred to year t+1. This delay is achieved by replacing the prudential system amount entered under D51 by the corresponding year t-1 amount.

The adjustments to items P2+D1 and D51 produced by this standard correction are directly reflected in savings (B8) and net lending (B9) in the form of other financial transactions (F0). On balance, therefore, the adjustments do not lead to counter-entries for other current transactions or the correction of life-insurance provisions (F611). Similarly, the cost-based insurance-service value (P111) ultimately remains the same. Whilst operating costs are certainly affected by the two first-mentioned adjustments, the effect is neutralised by an equally large modification of the technical result.

*Investment profit and loss*

If included under the investment cost heading, registered losses and value reductions are eliminated, resulting in a reduction in item P2+D1 and an equivalent reduction in the insurance-service value, with an impact on the life-insurance provision adjustment. Here, too, net lending is not ultimately affected:

P111	insurance-service value (administrative investment costs) -	
P2+D1	intermediate consumption and wage/salary bill	+
B9	net lending	0
F611	life-insurance provision adjustment,	+
	including:	
F6112	net premiums	+
F0	other financial transactions	-
B9	net lending	0

*Other technical benefits and charges*

Uncertainty still surrounds the content of this heading. The items may relate to rate differences. Receipts and portfolio-transfer payments are also noted. These are regarded as a special type of premium which can be treated as a separate item. A third possibility is to regard benefits and charges as a particular form of operating costs, although this is not expected to involve substantial amounts. The other technical benefits and charges are identified in a separate report.

*Other benefits and charges, exceptional benefits and charges*

This adjustment is intended to transfer the transactions in question to the other accounting system transactions. As such, Other benefits, etc., do not constitute transactions that are defined in the transactional accounts system. All cases involve items covered by the non-technical account, the breakdown of which cannot influence specific variables. This significantly limits transfer opportunities.

*Other services*

Other services cover the revenue from services to third parties (= uninsured persons) and commission received. Both of these income categories are treated as negative intermediate consumption under the prudential system. This means that the intermediate consumption and wage/salary bill item (P2 + D1) must be augmented using P113, Other services, as a counter-entry. The amount to be adjusted can be derived from analysis of a separate report.

### *Interest and dividends paid*

The D41 transaction, Interest paid, cannot be directly derived from the prudential system. Any interest paid can be accounted for in two ways:

1. as part of the administrative investment costs item. Any interest paid shown here must be obtained from an in-depth cost breakdown (supplementary data) based on the following standard adjustment:

P111	insurance-service value (administrative investment costs)	–
P2+D1	intermediate consumption and wage/salary bill	+
D41	interest paid	
D44	imputed interest	+
B9	net lending	0
F611	life-insurance provision adjustment	0
	including:	
P111	insurance-service value	–
F6113	imputed premiums	+

2. Analysis revealed that interest paid can also constitute a negative component of transaction D40, Interest revenue. It is still not clear whether this situation affects many companies. It is equally unclear whether the amount to be adjusted can be derived from in-depth analysis or whether individual investigation is required. The adjustment does not affect output value.

### *Rents*

Income from land and buildings (P112, Rents) can entail various problems, of which the most frequent can be resolved using a standard adjustment:

1. The available change surveys in respect of immovable property indicate no special immovable property yield retained for policy holders. It is assumed that these yields are not quoted as net rental but as "Other investment income" in the prudential system. This net amount can be determined in proportion to the balance value (which is known). The estimated amount needs to be transferred from D40, Investment revenue, to P112, Rents.
2. Revenue from land and buildings in the prudential system is presented net, that is after deduction of immovable property administrative costs. Rent received from residents must be recorded gross in the transactional accounts system, so that administrative costs must be added with a simultaneous corresponding increase in intermediate consumption. The immovable property change surveys indicate both gross and net income. The difference between the two, minus depreciation (see Standard adjustment 1), can be regarded as immovable property administrative costs. This amount includes a supplementary estimate of the difference between gross and net immovable property yields for policy holders that is not separately identified. The adjustment takes the following form:

P112	rent	+
P1	output	+
P2+D1	intermediate consumption and wage/salary bill	–
B2	operating surplus (gross)	0
B9	net lending	0

3. The adjustment described under 2 cannot be applied to immovable property located abroad which is, in fact, regarded as a notional unit in the countries concerned. Net immovable property income is therefore not recorded as rent, as was initially the case, but as income withdrawn from quasi-cooperations (Investment income, D40 subsection,).

This income must therefore be transferred from the production calculation (rent) to the income calculation. The required amounts can again be identified from the in-depth analysis of the immovable property change surveys. This involves the following entries:

P112	rent	-
P1	output	-
B2	operating surplus (gross)	-
D40	investment income received	+
B9	net lending	0

4. Land and mineral reserves revenue is as equally disregarded as rent. This forms a separately identified transactional category under investment income in ESA 95. The same adjustment procedure as in 2 is applied; it can be obtained from the immovable property change surveys.
5. Income from land and buildings in the prudential system frequently covers internally passed-on rent (in respect of own-account commercial property). Since this internal transaction cannot be included in the transactional accounts system, it must be eliminated. It involves gross yield minus depreciation. These amounts can also be obtained from the immovable property change surveys. The adjustment takes the following form:

P112	rent	-
P1	output	-
P2+D1	intermediate consumption and wage/salary bill	+
B2	operating surplus (gross)	0
B9	net lending	0

#### *Other output value adjustments*

An adjustment is applied in respect of own-account software investment under payment in kind. The latter covers the benefits available to the employees of financial corporations relating, for example, to mortgages (output value: +; wages and salaries: +) and childcare costs met by the employer (intermediate consumption: +; wages and salaries: -).

A numerical breakdown of the various adjustments made for insurance and pension funds<sup>7</sup> (SIC 66) in 2001 appears in the table below (NLG million):

tangible assets	-148
reserves and overrun	857
investment profit and loss	533
other technical benefits and charges	-112
other benefits and charges	-51
other services	672
interest and dividends paid	-286
rents	2867
other output value adjustments	0
total production SIC 66	32110

### **3.16.4 Other auxiliary financial activities (SIC 67)**

Two types of institution can be distinguished in this category (SIC 67):

- banking auxiliaries (SIC 67.1);
- insurance and pension fund auxiliaries (SIC 67.2).

<sup>7</sup> Due to a change in the method of processing the data (in the period 1999-2001), the figures for reporting year 2001 are presented instead of those for 1995.

In 1995, the output value of this category was (NLG million):

- activities associated with financial corporations	1 992
- insurance intermediation	3 705
- other auxiliary insurance services	750
- agency mediation	13
- gross research	14
- accountants and administrative offices	126
- own-account software investment	56
- total	6 656

### **Auxiliary banking activities (SIC 67.1)**

The total output value of such activities, amounting to NLG 1 692 million, involves the following units:

- commission agents and share dealers - legal persons <sup>8</sup>	730
- exchange bureaux and mortgage agents - legal persons	447
- agents and market makers - legal persons	342
- commission agents and share dealers - natural persons	90
- agents and market makers - natural persons	15
- exchange bureaux and mortgage agents - natural persons	68

The option business/stock exchange and Interpay data are taken from the annual accounts, as are the data relating to commission agents and share dealers/legal persons, exchange bureaux and mortgage agents/legal persons and agents and market makers/legal persons. In the latter case, an annual analysis, which also takes account of VIS data, has been conducted since the 1995 revision year. The results of this analysis were adopted for that year. Adjustments based on continuity, plausibility and exhaustiveness checks were made for the following years.

Starting with the 1995 accounting year, estimates in respect of commission agents and share dealers/natural persons, exchange bureaux and mortgage agents/natural persons and agents and market makers/natural persons have been based on VIS data. In principle, the data are directly incorporated, although adjustments are made in respect of 1996 *et seq.* in the light of continuity, plausibility and exhaustiveness checks. A "limit" also applies, since the natural person's output level (per group) must not exceed 20% of the value of the corresponding legal persons group.

### **Activities on behalf of insurance and pension funds (SIC 67.2)**

#### *Insurance intermediaries*

The income of insurance intermediaries mainly consists of commission from insurance policies sold. The Netherlands Association of Insurance Agents and Advisers (NVA) and the Association of Independent Financial and Insurance Advisers (NBVA) conduct an annual survey into the operating results of their member companies which enables a trend to be identified. The CBS obtains VIS information covering corporation tax declarations by legal persons.

The commission paid by life- en property-insurance companies is used as the turnover from insurance intermediation.

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<sup>8</sup> Includes option business and stock exchange (AEX) and Interpay.

### *Advisory agencies and consultancies*

The data relating to advisory agencies and consultancies are estimated with the aid of VIS information. The results in respect of the 1995 revision year were adopted. In the case of subsequent years, adjustments can be made in the light of continuity, plausibility and exhaustiveness checks.

### *Insurance Board*

The estimate in respect of the Insurance Board is based on the annual report of the Court of Auditors.

## **3.17 Immovable property management and dealings, movable property leasing and business services (SIC 70-74)**

### **3.17.1 Introduction**

This category (SIC 70-74) is broken down as follows:

- immovable property management and dealings (SIC 70);
- movable property leasing (SIC 71);
- business services (SIC 72-74).

These categories are discussed in paragraphs 3.17.2, 3.17.3 and 3.17.4 respectively.

### **3.17.2 Immovable property management and dealings (SIC 70)**

In 1995, the output value of immovable property management and dealings (SIC 70) amounted to NLG 61 761 million, or 5.1% of total output (see table 3.17.2-1). Intermediate consumption and gross value added (basic prices) were 2.3% and 7.7% respectively of the national totals.

**Table 3.17.2-1 Output, intermediate consumption and value added of immovable property management and dealings, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
70	Immovable property management and dealings	61761	13819	47942
		<i>%</i>		
70	Immovable property management and dealings	5.1	2.3	7.7

The category is sub-divided into the following three parts:

- immovable property dealings and management and leasing support;
- accommodation management;
- leasing commercial premises.

The first part, immovable property dealings and management and leasing support, involves agents, project developers and immovable property managers. Their activities relate to:

- land purchase and sale, involving (organisation of) planning, construction and subsequent sale, possibly in conjunction with the leasing of unsold (completed) accommodation;

- purchase and sale of immovable property, possibly in conjunction with the leasing of immovable property (pending sale);
- intermediation in the purchase, sale, rental and leasing of immovable property;
- intermediation in room rental and leasing for more than three months;
- registration of accommodation-seekers and allocation of accommodation, frequently to housing associations;
- intermediation and leasing in respect of house-boat accommodation;
- immovable property valuation and taxation;
- certification of immovable property projects;
- rental arrangements and rent collection in respect of third-party immovable property, possibly in conjunction with (arrangements for) maintenance of the managed property and domestic administration.

This category does not include property developers who undertake own-account building or arrange construction for own leasing. Nor does it cover intermediation in room and accommodation rental/leasing for recreational purposes. This category was estimated with reference to VIS data, an exhaustive count and the Income Tax Information system (ISS), a sampling service provided by the tax authorities.

**Table 3.17.2-2 Immovable property agents and managers, 1995**

	Intermediation in rental and leasing of immovable property (SIC 70.31)	Management of third-party immovable property (SIC 70.32)	Total
Number of firms	5486	2128	7614
including natural persons	3088	448	3536
Legal persons	2398	1680	4078
Number of employees	14662	5433	20095
including natural persons	8704	931	9635
Legal persons	5958	4502	10460
	<i>NLG million</i>		
Commercial revenue	2134.9	1533.5	3668.4
Costs of basic, ancillary and other materials	198.2	520.1	718.3
Staff costs	769.9	472.6	1242.5
including Wages and salaries	656.7	389.8	1046.5
Social security charges	39.3	32.5	71.8
Pension premiums	28.0	19.5	47.5
Other staff costs	50.2	31.8	82.0
Subsidies received and expenditure	-4.1	-1.0	-5.1
Depreciation	139.8	86.9	226.7
Change in value of (in)tangible assets	-0.6	0.2	-0.4
Other operating costs	679.4	294.2	973.6
including. Motor-vehicles	60.9	39.1	100.0
Commission	9.1	2.3	11.4
Sales	132.0	24.7	156.7
Accommodation	96.5	55.9	152.4
Maintenance	5.1	3.3	8.4
Other	374.9	169.1	544.0
Total operating charges	1786.9	1373.9	3160.8
Operating results	348.0	159.6	507.6
Financial results	-30.0	58.6	28.6
Normal business results	317.8	218.2	536.0
Extraordinary results	-11.7	-8.3	-20.0
Pre tax results	306.1	209.8	515.9
Gross value added	1156.8	628.2	1785.0

Source: CBS monthly financial statistics.

The data available from the monthly financial statistics, together with VIS and IIS data are set out in Table 3.17.2-2. To determine output, intermediate consumption and value added, reference is made to (sections of) the following items:

- turnover (equivalent to output);
- staff costs (certain other staff costs must be imputed to intermediate consumption, with the remainder constituting part of value added);
- depreciation (an element of gross value added);
- other operating costs (an intermediate consumption element, excluding all taxes which must be imputed to value added).

Net other income is then determined as a residual item. Lastly, a number of general adjustments are made relating, for example, to fraud, software investment and the aggregation of research activities.

### **Exploitation of accommodation**

The second element in this category is accommodation management which is subdivided into two parts, namely property leasing and own-accommodation "exploitation". This is a functional estimate based on the number of dwellings, the ratio of owner-occupied to rented accommodation, (average) rental property prices and various supplementary estimates. Each of these aspects is dealt with separately below.

#### *Total number of dwellings (housing stock)*

The number of dwellings is established with reference to the housing statistics, which provide a monthly indication of additions to and withdrawals from the housing stock, broken down with reference to rental and owner-occupier accommodation. The basis for these changes is provided by the "administrative housing census", which does not include a rental/ownership breakdown.

#### *Number of rented and owner-occupied dwellings*

The total number of dwellings has to be divided into rental and owner-occupied property, since the average rental value (of the latter) is greater than the average rent (of the former). The breakdown is based on the results of the CBS Housing Requirement Survey (WBO), which supplies these data. Changes in housing stock between the different WBOs can be compared with housing stock additions/withdrawals. Whilst these data show good correlation in the case of owner occupancy, the rented accommodation figures reveal both positive and negative differences. The 1993/1994 WBO breakdown provides the starting-point. The figures for 1995 and subsequent years are determined with reference to the housing statistic changes.

#### *Average price of rented accommodation*

Rental survey data are used to determine rental accommodation prices.

#### *Room rental*

The Commission Decision of 18 July 1995 specifying the principles for estimating dwelling services states that "*Rents paid for spare rooms within a dwelling shall be considered as a contribution to the main rent as long as the owner or the main tenant continues to occupy the dwelling*". This renders supplementary estimates of such rentals unnecessary.



### *Housing units*

The administrative housing census was used to identify the number of housing units, such as student rooms and nurses flats. On the basis of the 1993 WBO, the average annual rental of housing units, student rooms and nurses flats was put at NLG 3 612 at the end of 1993. This figure is increased by the average annual rental increment to arrive at a value for the accounting year in question. According to the housing statistic, there were 98 610 housing units on 31 December 1995.

### *Recreational accommodation*

This type of accommodation is classified under hotels and restaurants (paragraph 3.14.3).

### *Caravans and house-boats*

According to data from the Ministry of Housing, Physical Planning and the Environment, there are some 7 500 registered subsidised standings and approximately 500 private-sector emplacements for caravans. Rentals range from NLG 125 to roughly NLG 200. Approximately 2 500 of the caravans are 'social' vehicles, the remainder being privately owned. Estimates of rental yield are based on average dwelling rents and cover both caravans and site rental. The same rental is initially adopted for privately-owned caravans and multiplied by the difference between owner-occupied and rental accommodation. Since emplacements are permanently subject to rental, an annual figure of 12 times 200 = NLG 2 400 is then deducted. This amount is imputed to the rental, giving the following results for 1995:

Rental of caravans = 2 500 x NLG 7 032 p.a. (= NLG 17.6 million) + 5 500 x NLG 2 400 p.a. (= NLG 13.2 million) = NLG 30.8 million.

Ownership of caravans = 5 500 x 1.23 x NLG 7 032 (= NLG 47.6 million) – 5 500 x NLG 2 400 p.a. (= NLG 13.2 million) = NLG 34.4 million.

The 1997 Accommodation Yearbook quotes house-boat figures (sources: H.H.L. van Emmerik, Water-borne Accommodation 1996 and Ministry of Finance). According to these data, there were 9 813 house-boats in 1995, 95% of which were owner-occupied. Average rental is equated with average dwelling rents multiplied by the factor difference between owner-occupied and rental accommodation. On this basis, the rental value of house-boats was put at NLG 84.9 million in 1995. An extrapolation was made for 1996 and subsequent years on the basis of the change in the number of house-boats and changes in average accommodation rentals.

### *Unoccupied dwellings*

A 1995 housing cooperative survey identified a rental income deficit of 1.1% as a consequence of non-occupancy. Since this empty rental property is partly the result of a purchasing preference prompted by competitive costs, it is unrealistic to base the level of empty property for sale on the corresponding rental sector figure. The degree of non-occupancy in the owner-occupied sector is therefore assumed to be negligibly low.

### *Free-standing garages*

Data on free-standing garages are not available. Garages managed by housing associations are mainly rented to apartment-dwellers with a corresponding rental being included in the housing association data. Nevertheless, since estimates are based on the total housing stock and average rental, this value must be precisely abstracted from these data. This is done with

the aid of the 1995 Budget Survey, which quoted a total garage rental of NLG 190 million. Estimates in respect of subsequent years were based on data relating to newly constructed garages and rental trends.

Approximately 10% of owner-occupied property consists of flats and apartments, compared with some 50% of rental accommodation. On this basis, supplementary estimates in respect of free-standing garages revealed an ownership rental value of NLG 35 million and rent of NLG 190 million in 1995.

#### *Intermediate consumption*

The rental element of intermediate consumption in the accommodation exploitation category is based on housing corporation management data. The maintenance statistic is used for maintenance expenditure, since this breaks down costs between investment and maintenance in accordance with national accounts definitions. Owner-occupied property maintenance was estimated with reference to the publication "Owner-occupied property maintenance and improvement, 1988", VROM, 1991.

#### *Output and intermediate consumption in other categories*

On the basis of the above-mentioned method, accommodation exploitation gives rise to functional estimates, which is calculations focusing on the total housing stock. The exploitation of immovable property, however, occurs in different commercial categories. In addition to the housing corporations, the major operators are banks, insurance companies and investment institutions. The government, and specifically the Ministry of Defence, rents a great deal of service accommodation. Rental by or on behalf of these bodies is deducted in the functional estimates.

#### *Imputed owner-occupier rental value*

The calculation of imputed owner-occupier rental value is based on Directive 95/309/EC of 18 July 1995. Implementation is described in the paragraph below.

#### *Leasing of non-residential buildings*

The third element in this category concerns the leasing of non-residential buildings. Since commercial property rental cannot be independently evaluated, output value is estimated indirectly as the balance of non-residential building rentals and other category rental income (both covered, in particular, by the production statistics).

### **Imputed owner-occupier rental value**

Calculation of the imputed rental value of owner-occupied dwellings is based on Decision 95/309/EC. By convention, housing-service output covers services associated with both rented and owner-occupied dwellings. Rented-property services are evaluated with reference to the rent paid. To evaluate owner-occupancy services, the equivalent-rent approach is adopted, whereby the housing service is related to the rent which the dwelling could command. For this purpose, reference is made to a dwelling that is "similar" and close to the purchased property. The rental equivalent is designated as the imputed rent of the purchased property. The crucial question in applying the equivalent-rent approach is what should be understood by "similar dwellings". The above mentioned Decision allows Member States a choice between two methods which may/can be used to estimate the output value of owner-occupied housing services.

The first is the stratification method which seeks to establish a link between the rental (value) of a dwelling and its characteristics. This is based on the assumption that the level of rent and rental value can be explained with reference to specific housing characteristics, locational features and institutional factors. These factors should make it possible to explain variations in the rental (value) of dwellings and can be used to segment the rented housing stock. The average actual rent can be determined for each segment. Actual rent is taken to mean the (basic) rent owed for the right to occupy unfurnished property. The selected characteristics produce a classification of the rented housing stock involving X categories, with an indication of the average actual rent of each. The next step is the grouping of owner-occupied dwellings in corresponding classes. The rental value can then be easily calculated, since it is equivalent to the average rent of a dwelling in a corresponding class.

The second method is based on a link between the rental (value) of a dwelling and its capital value. The underlying idea is that this capital value reflects all the important (quality) characteristics of a dwelling. Examples of a dwelling's capital value are its sales value and estate agent valuation. The rental value of an owner-occupied property is then determined with reference to the rental of a property having the same (assessed) value. From the practical standpoint, this means that the housing stock must be classified with reference to capital value. To this end, different capital value classes must be distinguished, for which information on actual average individual rents is required.

In the Netherlands context, it is obvious that rental value should be estimated on the basis of the capital value of dwellings. In principle, the WOZ (immovable property valuation) data can be used for this purpose. Although these data were available at the time of the 1995 revision, analysis showed that there was hardly any correlation between property value according to the WOZ and the paid rents. Therefore it was decided not to use this method and to apply a stratification method of estimating imputed rents. The method continued to be used after 1995 in the interests of data continuity.

The 1993/1994 Housing Requirement Survey (WBO) represents an important information source for estimates based on the stratification method.

The main WBO archive contains 63 049 records. The survey is focused on respondents who were the principal occupants of dwellings. This produced 53 458 records, broken down with reference to 29 140 owned and 24 318 rented properties. Government-rented property was disregarded for the comparative estimate pursuant to the EU Decision which states that, in establishing rental value, reference must be made to actual rents under all contracts relating to ownership by non-government bodies.

The link between rental level and the different dwelling and locational characteristics is determined by means of regression analysis. This focuses on the extent to which the explanatory variables reduce unknown variable variation, the plausibility of the regression coefficients (levels and symbols) and significance (t-value). This produced the following explanatory variables: construction year, number of removals, dwelling type, region, kitchen and living-room areas and existence of carport, garage, bath, shower, central heating and lift. The elimination of 170 extremes from the rented housing stock produced a multiple regression coefficient of 0.73 and an  $R^2$  of 0.53. The analysis results are presented in table 3.17.2-1.

**Table 3.17.2-1 Relation between rental levels and dwelling characteristics, regression results**

Variables	Coefficient	Standard error	t-value
<b>Constant</b>	570.5	0.3398	1679.0
<b>Construction year</b>			
Before 1931	-154.0	0.2993	-514.7
1931 – 1959	-145.8	0.2488	-586.0
1960 – 1969	-106.1	0.2415	-439.4
1970 – 1979	-28.8	0.2280	-126.3
1980 - present (reference)			
<b>Number of removals</b>			
1 - 2	-135.5	0.4044	-335.1
3	-81.1	0.2557	-317.1
4	-35.7	0.2108	-169.2
5 (reference)			
6	53.4	0.2412	221.2
≥ 7	104.4	0.4899	213.2
<b>Type of dwelling</b>			
Terraced (reference)			
Detached or semi-detached	-20.2	0.3605	-56.2
Upper or lower flat	-45.4	0.2106	-215.6
Company accommodation	-17.3	0.7250	-23.9
<b>Region</b>			
Region 1	-41.3	0.2888	-142.9
Region 2	-24.7	0.2708	-91.4
Region 3	-29.6	0.2266	-130.5
Region 4 (reference)			
<b>Living-room area</b>			
< 20 m <sup>2</sup>	-43.4	0.2737	-158.4
20-24 m <sup>2</sup>	-23.0	0.2116	-108.8
24-30 m <sup>2</sup> (reference)			
30-34 m <sup>2</sup>	26.6	0.2323	114.7
≥ 35 m <sup>2</sup>	60.8	0.2426	250.5
<b>Kitchen area</b>			
< 8 m <sup>2</sup> (reference)			
8-11 m <sup>2</sup>	6.2	0.1753	35.4
≥ 12 m <sup>2</sup>	14.1	0.2277	61.8
<b>Other</b>			
Bath	73.2	0.1988	368.4
No bathing facilities	-29.1	0.6228	-46.8
Central heating	90.2	0.2179	414.1
Lift	81.1	0.2431	333.6
Garage	45.9	0.3055	150.1
Carport	16.1	0.6447	24.9

### Intermediate consumption

To estimate owner-occupier intermediate consumption, reference is made to a 1988 VROM survey of maintenance and improvement costs for owner-occupied dwellings ("Maintenance and improvement of owner-occupied dwellings, 1988", VROM, 1991). This shows that average expenditure on such dwellings was NLG 2 170 in that year, including both contracted-out and DIY expenditure.

The expenditure relates to:

technical repairs	27%
maintenance	43%
replacement	15%
decoration	15%
total	100%

The first two of these items are classified as intermediate consumption. Replacement comes under investments and decoration is registered as intermediate consumption, being the responsibility of the tenant. This means that, in 1988,  $0.7 \cdot 2170 = \text{NLG } 1\,528$  was spent on intermediate consumption maintenance for each owner-occupied dwelling. Since wood and

building materials became a good 18% more expensive in the 1988 – 1995 period, a figure of NLG 1 808 per dwelling can be assumed for 1995. Given a total of 3 012 321 owner-occupied dwellings in 1995, total intermediate consumption amounted to NLG 5 449 million.

In addition to maintenance costs, account is taken of extra costs incurred, for example, in blocks of flats. These relate, in particular, to the management, protection and decoration of common areas.

Owner-occupier intermediate consumption is shown together with lessors' use in the supply and use tables. This means that adjustments cannot be explicitly related to owners or lessors. In the years following the 1995 revision, intermediate consumption associated with the SIC Housing exploitation was always estimated as a whole. In practice, a key is applied to cover separate owner use. The general breakdown obtained from the detailed 1995 revision structure meant that 48% was imputed to owners and 52% to lessors.

For the forthcoming major revision CBS will search for alternative and more up-to-date sources for the estimation of intermediate consumption of owner-occupied dwellings.

#### **Other taxes**

This heading covers the owner's share of (a) the immovable property tax on owner-occupied dwellings and (b) sewage levies and water charges. Here, too, a total is estimated for owners and lessors, with a 55/45% breakdown which does not affect value added.

#### **Wages and salaries/Social security charges**

Wages and salaries and social security expenditure are not relevant to owner-occupied dwellings.

#### **Consumption of fixed capital**

The perpetual inventory method (PIM) is used to consumption of fixed capital. Under this method, the different individual investment years are combined over the service life of the capital goods concerned using a survival function to give the gross fixed-capital stock at the end of the accounting period. In this context, the investments are re-evaluated in the light of current accounting-year purchase prices. Fixed-capital consumption is then determined by dividing the average fixed-capital stock in any year by its average useful life (see also paragraph 3.3.4).

Estimates of fixed-capital consumption do not initially distinguish between rented and owner-occupied property. An owners/lessors breakdown is made on the basis of output value.

## Results

This approach produced the following results for 1995 and 1996 (NLG million):

	<i>1995</i>	<i>1996</i>
output	26 219	28 120
minus intermediate consumption	5 392	5 601
= gross value added at basic prices	20 827	22 519
minus other taxes (including immovable property taxes)	-870	-880
plus other subsidies	0	0
minus wages and salaries	0	0
minus social security charges	0	0
= gross operating surplus	19 957	21 639
minus depreciation	9 538	10 194
= net operating surplus	10 419	11 445

### 3.17.3 Leasing of movable goods (SIC 71)

In 1995, the output value of movable goods leasing (SIC 71) amounted to NLG 8 428 million, or 0.7% of total output (see table 3.17.3-1). Intermediate consumption and gross value added (basic prices) were 0.5% and 0.9% respectively of the national totals.

**Table 3.17.3-1 Output, intermediate consumption and value added of movable goods leasing, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
71 Leasing of movable goods	8428	3020	5408
<b>As % of national totals</b>			
	<i>%</i>		
71 Leasing of movable goods	0.7	0.5	0.9

The leasing of movable goods (SIC 71) is divided into three parts: video libraries, hiring other means of transport and other movable goods and motor-vehicle hire and leasing.

The estimate for video rental is based on the production statistics for this branche. The same is true of the hiring of means of transport and other movable goods and motor-vehicle rental and leasing firms. As regards coverage, this is an institutional description. The category also covers leasing companies owned, among others, by banks, but constituting separate commercial units. Consolidated banking balances are adjusted to take account of these units.

General adjustments are made to the source data to include fraud, software investment and the aggregation of research activities

### 3.17.4 Business services (SIC 72-74)

In 1995, the output value of business services (SIC 72-74) amounted to NLG 90 231 million, or 7.4% of total output (see table 3.17.4-1). Intermediate consumption and gross value added (basic prices) were 6.1% and 8.7% respectively of the national totals.

**Table 3.17.4-1 Output, intermediate consumption and value added of business services, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
<i>NLG million</i>			
72-74 Business services	90231	36247	53984
<b>As % of national totals</b>			
%			
72-74 Business services	7.4	6.1	8.7

Business services cover a broad range of activities: computer services, R&D, legal services, accountancy, economic consultancies, holdings, engineers and architects, inspection and control, advertising agencies, temporary employment agencies, placement agencies, security services, cleaning services and other business services.

### **Computer services (SIC 72)**

Data for this category were obtained from the branch production statistics, which cover the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities.

### **Research and development (SIC 73)**

Estimates in this category are based on the R&D statistic. This is a functional statistic registering research activities regardless of the SIC of the individual units.

The R&D statistic subdivides institutions into three unit types as follows:

- enterprises;
- research institutes;
- universities.

Estimates in respect of this category originally focussed on research institutes, including (quasi-)government institutions, although some of the latter are classified in commercial categories and are, therefore, not considered here. In 1995, they accounted for NLG 555 million.

On the basis of a comparison with labour force data and a detailed analysis of unit information, 56 enterprise category units are imputed to the SIC. In 1995, their output value exceeded NLG 1 800 million.

The other enterprise data in the R&D statistic are analysed with reference to the SIC, resulting in a breakdown of basic research by industry category.

### **Legal services (SIC 74.11)**

Legal service (SIC 74.11) data are obtained from the branch production statistic, which covers the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities.

### **Accountants (SIC 74.12)**

Accountants (SIC 74.12) data are obtained from the branch production statistic, which covers the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities.

**Market- and opinion-research bureaux (SIC 74.13) and economic consultancies, etc (SIC 74.14)**

Data in respect of these categories are obtained from the branch production statistic, which covers the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities.

**Holdings (SIC 74.15)**

Holdings data are obtained from the branch production statistic, which covers the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities.

**Engineers and architects (SIC 74.2)**

The relevant data are obtained from the branch production statistic, which covers the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities. Since the Land Register does not form part of the production statistic population, it is incorporated in the category as a separate unit.

**Inspection and control (SIC 74.3)**

The data are obtained from the branch production statistic, which covers the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities.

**Advertising agencies (SIC 74.4)**

The data are obtained from the branch production statistic, which covers the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities.

**Temporary employment agencies (SIC 74.51 and 74.52)**

The data are obtained from the branch production statistic, which covers the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities.

**Placement agencies (SIC 74.53)**

The data are obtained from the branch production statistic, which covers the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities.

**Security services (SIC 74.6)**

The data are obtained from the branch production statistic, which covers the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities.

**Cleaning services (SIC 74.7)**

The data are obtained from the branch production statistic, which does not cover the entire population - particularly (individual) workers/cleaners responsible for established company buildings. Such structures are assumed to be used only by small enterprises in specific categories. The estimate was based on size category 0, 1 and 2 units in the following fields:

- wholesale trade;
- cafés;
- video libraries;



- business services, excluding holdings and cleaning enterprises;
- welfare services;
- ethical organisations, etc.

The estimation described above for cleaners that are not covered by the production statistics is based on an expert guess. These estimates do not have any impact on GDP.

Table 3.17.4-2 provides the data for pre-1995 calculations. Overall, the categories indicated cover nearly 220 000 firms in size categories 0-2. Assuming 50% participation and spending on individual cleaners and caretakers of NLG 5 000 per firm, a supplementary estimate indicates something in excess of NLG 500 million. Lastly, the source data are subject to general adjustments for fraud, software investment and the aggregation of research activities.

**Table 3.17.4-2 Supplementary estimate for company cleaners and caretakers, 1995**

	Size category				Participation %	Assumed expenditure per unit NLG	Annual costs NLG million
	0	1	2	total			
	<i>Number of units</i>						
Wholesale trade	60255	16284	10740	87279	50	5000	218
Cafés, etc.	5821	6866	2618	15305	50	5000	38
Video libraries	673	406	224	1303	50	5000	3
Business services, excluding holdings and cleaning services	77449	15101	7873	100423	50	5000	251
Welfare	2449	2591	2118	7158	50	5000	18
Ethical organisations, etc.	2953	3333	1373	7659	50	5000	19
<b>Total</b>	<b>149600</b>	<b>44581</b>	<b>24946</b>	<b>219127</b>			<b>547</b>

### **Other business services (SIC 74.8)**

The data are obtained from the branch production statistic, which covers the entire population. The source data are subject to general adjustment for fraud, software investment and the aggregation of research activities.

## **3.18 Public administration, government services and compulsory social insurance (SIC 75, excluding SIC 75.22)**

### **3.18.1 Introduction**

In 1995, the output value of public administration, government services and compulsory social insurance amounted to NLG 66 647 million, or 5.5% of total output (see table 3.18.1-1). Intermediate consumption and gross value added (basic prices) were 4.0% and 6.9% respectively of the national totals.

**Table 3.18.1-1 Output, intermediate consumption and value added of public administration, government services and compulsory social insurance, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
75 <sup>1</sup>	Public administration, government services and compulsory social insurance	66647	24005	42642
<b>As % of national totals</b>				
		%		
75 <sup>1</sup>	Public administration, government services and compulsory social insurance	5.5	4.0	6.9

1. Excluding SIC 72.22, Defence.

### 3.18.2 Public administration, State

In 1995, the output value of State activity amounted to NLG 22 137 million, or 1.8% of total output (see table 3.18.2-1). Intermediate consumption and gross value added (basic prices) were 1.3% and 2.3% respectively of the national totals.

**Table 3.18.2-1 Output, intermediate consumption and value added of State activity, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
75.112	State	22137	7677	14460
<b>As % of national totals</b>				
		%		
75.112	State	1.8	1.3	2.3

The State sub sector is a component of central government which is made up of:

- Royal Household;
- High State Councils and the Royal Secretariat;
- Ministries of:
  - General Affairs;
  - Foreign Affairs;
  - Justice;
  - the Interior and Kingdom Relations;
  - Education, Cultural Affairs and Science;
  - Finance;
  - Defence;
  - Housing, Spatial Planning and the Environment;
  - Transport and Waterways;
  - Economic Affairs;
  - Agriculture, Nature Management and Fisheries;
  - Social Affairs and Employment;
  - Health, Welfare and Sport;
- provincial funds;
- communal funds, infrastructure funds;
- general old-age-pension fund;
- animal health funds;
- economic structural support fund.

The State Record is the principal source of State information. It takes the form of a computer file detailing State income and expenditure for every calendar year. The CBS compiles this file from the accounts of the individual ministries and funds. The income and expenditure of each individual ministry are indicated by budget article pursuant to the economic categories of the Benelux classification. The amounts are transaction-based. A statement by the Ministry of Finance on calendar-year revenue by tax category is also available.

### **Income**

State income principally derives from market output, tax revenues, interest received, dividend payments, leases and concessions, other income transfers and capital transfers.

Market output essentially relates to revenue earned from the sale of services. In 1995, these sales were worth NLG 3 800 million.

Tax revenues are divided into taxes levied directly on income and property and production and import taxes. In the case of the last-mentioned group, a distinction is still made between taxes on products and other taxes. Approximately 75% of direct tax receipts come from the household sector, with non-financial corporations accounting for the remainder - mainly in the form of dividends. In 1995, direct taxes totalled NLG 79 000 million. In that year, the State received approximately NLG 66 000 million in production and import taxes.

Interest received is calculated with the aid of the so-called interest matrix, which indicates all interest flows paid (and received) within the economy. State dividend receipts derive from natural gas revenues and holdings in major (ex-nationalised) enterprises. These data relate to cash operations which are converted on a transactional basis for national accounts purposes. In this connection, the Ministry of Economic Affairs supplies separate information on the period to which the receipts relate.

Leases and concessions essentially concern revenue deriving from natural-gas and crude-petroleum concessions. Approximately half of other income transfers derive from social-security insurance under the Sheltered Employment Law - in the form of penalties and the like for a third of households. The remainder relates to lease and concession revenue from abroad, mainly as EU subsidies. The capital transfers received by the State are essentially property levies paid by the household sector.

### **Expenditure**

State expenditure consists of workers' remuneration, the purchase of goods and services, depreciation, interest, income transfers, investment and capital transfers.

The figures for employees' remuneration and the purchase of goods and services are taken virtually unaltered from the State Record. The breakdown can be adjusted on the basis of a comparison with other sectors. In 1995, employee remuneration was worth NLG 17 536 million and the purchase of goods and services NLG 11 244 million.

Depreciation is calculated with the aid of the Perpetual Inventory Method (PIM). In 1995, this totalled NLG 5 372 million. Interest paid, details of which are taken from the interest matrix, relates essentially to the national debt. In 1995, income transfers amounted to NLG 103 442 and capital transfers to NLG 37 949 million. These amounts are, however, unimportant for the determination of GDP and GNP.

The difference between income and expenditure gives the 'increased or reduced financial resources balance'. This is one of the most important results obtained from the analysis of the State sub sector.

### State contribution to GDP

The contribution of the State sub sector to GDP is calculated as the difference between consumer expenditure and consumer revenue. In calculating GDP, the State is divided into 'civil' and 'military' categories.

### 3.18.3 Public administration, municipalities

In 1995, the output value of the municipalities amounted to NLG 29 294 million, or 2.4% of total output (see table 3.18.3-1). Intermediate consumption and gross value added (basic prices) were 1.8% and 3.0% respectively of the national totals.

*Table 3.18.3-1 Output, intermediate consumption and value added of the municipalities, 1995*

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
75.113 Municipalities	29294	10996	18298
<b>As % of national totals</b>			
	<i>%</i>		
75.113 Municipalities	2.4	1.8	3.0

The gross value added of public administration at basic prices is defined as the difference between output value and intermediate consumption. Since public administration can be classified under non-market production, it is equivalent to the total of different production costs, which is employee remuneration, depreciation and other taxes paid minus other subsidies received. This renders the production approach to GDP calculation equivalent to the income approach. In 1995, the gross value added of public administration/municipalities, was estimated at NLG 18 298 million, or 42% of total public administration gross value added (State, municipalities and others).

The method for estimating gross value added of public administration/municipalities described below applies to all years from 1996 onwards. A different method was adopted in respect of 1995 when the source statistics offered only very limited data. By contrast with other years, therefore, the 1995 estimate was based on the results of the immediately preceding and succeeding years.

The public administration/municipalities category forms part of the government sector under the European System of National Accounts 1995 (ESA 95). It covers the public administration bodies responsible for that part of the economic territory delimited by communal boundaries. These bodies are essentially government-controlled and -financed.

The category is classified with the non-market producers. This means that corporations are excluded unless they are partially or fully local-authority-owned (such as public transport or public welfare services). Another form of local-authority enterprise, development (public works), is classified as public administration by ESA 95.

The public administration category is defined in accordance with the Standard Industrial Classification 1993 (SIC 1993) and the Government Register 1990. This means that, in addition to local public administration, it covers local school advisory services, music schools, libraries, museums, theatres and sports facilities (NLG 1 077 million or  $\pm 3\%$  of gross value added at basic prices of total public administration in 1995).

The following sources can be used for estimates in this category:

1. the local authority finance statistics.

This is based on local annual financial reports and provides information on employee remuneration and other taxes paid.

Reference is made to the following sources for the other elements of gross value added at basic prices:

2. the State finances statistics, based on the annual national financial reports.
3. H. Folkerts, "Subsidised employment 1990-1995" in CBS, Monthly socio-economic statistics, 1997/8.

These sources are used to estimate (remuneration) subsidies received. The latter are recorded as a charge under compensation of employees and shown as subsidies received among benefits. On balance, this adjustment has no effect on gross value added at basic prices.

As already pointed out, the components of value added are defined in accordance with the European national accounting rules (ESA 95). In practice, however, administrative concepts, including remuneration of employees, depreciation and other subsidies received, are applied at different points.

According to ESA 95, remuneration of employees includes payment in kind, whereas the source statistic classifies this as intermediate consumption. Similarly, ESA 95 defines this remuneration prior to the deduction of wage and salary subsidies received. Under the source statistic, workers' remuneration includes reductions associated with wage and salary subsidies so that a corresponding adjustment has to be made.

ESA 95 requires depreciation to be calculated with the aid of the PIM using the scale of investment in any year and service life as inputs. PIM results generally differ from depreciation based on (business) management definitions. ESA 95 also requires other structures expenditure to be classified as investment, although this is frequently treated as intermediate consumption on the basis of administrative concepts. In addition, ESA 95 treats software spending as investment, unlike the source statistic which frequently classifies software under intermediate consumption.

The depreciation adjustment is calculated by estimates of the other structures fixed capital stock and software and the service lives of these investment goods. The 1995 adjustment amounted to NLG 5 700 million, which is equivalent to 44% of total public administration depreciation in that year.

ESA 95 requires wage and salary subsidies to be recorded as benefits. These are discounted in the source statistic under employee remuneration transactions.

Remuneration of employees, representing the most important constituent of gross value added at basic prices in this category, is taken directly from the source statistic, which is based on a comprehensive observation.

The 1994 source statistic and a provisional 1996 estimate are used to estimate gross value added at basic prices in 1995. The relevant year's source statistic was used in respect of employee remuneration with effect from 1996.

### 3.18.4 Other public administration (including compulsory social insurance)

In 1995, the output value of other public administration (including compulsory social insurance) amounted to NLG 15 216 million, or 1.3% of total output (see table 3.18.4-1). Intermediate consumption and gross value added (basic prices) were 0.9% and 1.6% respectively of the national totals.

**Table 3.18.4-1 Output, intermediate consumption and value added of other public administration (including compulsory social insurance), 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
75.119	Other public administration (including compulsory social insurance)	15216	5332	9884
	<b>As % of national totals</b>	%		
75.119	Other public administration (including compulsory social insurance)	1.3	0.9	1.6

In 1995, the value added accounted for by general public administration was nearly NLG 43 000 million. NLG 9 884 million of this amount related to other local authorities. The majority (63%) was accounted for by non-profit institutions (NPIs) and compulsory social insurance.

Other public administration (including compulsory social insurance) covers intercommunal associations (local cooperatives), the provinces, water boards, non-profit institutions (central and local government), administrative bodies under public law (PBOs) and social security.

The annual financial reports provide the most important sources for estimates in respect of other local authorities. These are fully comprehensive as regards the provinces, water boards and PBOs and based on sampling in the case of intercommunal associations. Reference can also be made to the monthly intercommunal-association socio-economic statistics (local cooperatives). These are based, in particular, on CBS surveys, data from the National Social Insurance Institute and the Ministry of Social Affairs and Employment and Collective Employment Agreements. Reports of the Care Insurance Board and the Social Insurance Bank can also be consulted for information on compulsory social security.

Gross value added is made up of wages and salaries and social security charges, depreciation, taxes paid and subsidies received. Its volume is determined from annual financial reports for the majority of other local authorities. Administrative transactions are generally equivalent to economic transactions.

A number of adjustments are made for national accounts purposes, the most important relating to:

- administrative depreciation. National accounts depreciation is determined with the aid of the PIM. The amount thus calculated does not correlate with administrative depreciation, which is frequently determined on the basis of historic cost price or fiscal life;
- determination of payment in kind. In the case of local authorities, an estimate is made on the basis of purchases and income transfers;
- own account capital formation, including software.

These adjustments are worked out further below, provided they amount to more than 0.05% of GDP (approximately NLG 300 million).

### **Intercommunal associations**

Intercommunal associations (local-authority cooperatives) perform a large number of tasks, which the CBS classifies by category. Operating units having a national output value of at least NLG 500 million a year are dealt with separately from the general administrative category. In 1995 and subsequent years, these were as follows in the case of the intercommunal associations:

- subsidised education (SIC 80);
- other industrial services (sheltered employment) (SIC 36.6);
- medical services (SIC 85.1);
- environmental services (cleansing) (SIC 90).

Value added in 1995 was determined by reference to the annual financial reports. The transactions covered by these reports are recorded in accordance with the 1995 communal compatibility rules (GCV 1995). There is generally a one-to-one relationship between principal economic categories (GCV 1995) and the ESA 95 transactional categories. Observation (1995) covered approximately 80% of the relevant population.

The annual intercommunal association reports can be consulted for the breakdown of wage subsidies received in 1996, although this information is not available for other years. The same breakdown is therefore used for 1995, 1997 and subsequently.

A number of definitions are amended to ensure compatibility with those of the ESA 95. In addition to depreciation and payment in kind, these relate to wage/salary subsidies received. Intercommunal associations receive wage and salary subsidies from the local authorities in the context of subsidised jobs (Melkert I). The scale of these subsidies can be estimated from the State accounts (wage and salary subsidy contributions under Melkert I) in conjunction with an article from the monthly socio-economic statistics ((sub)sector breakdown). In 1995, this produced a total of NLG 64 million. This adjustment is necessary, since the wage and salary subsidies in question are (probably) recorded as part of total income transfers received in the administrative data.

### **Provinces**

The provinces perform a great many other tasks in addition to public administration. Only units responsible for environmental services (waste-water purification) are treated separately, with all others forming part of the public administration category.

Estimates with regard to the provinces are based on the annual financial reports. The provincial compatibility rules divide expenditure into a number of administrative categories. Administrative apparatus costs are important in this context. These are converted, in

particular, to wages and salaries and social security charges and the purchase of goods and services. To ensure compatibility with ESA 95, adjustments are made for income in kind (NLG 21 million in 1995) and depreciation in respect of other structures (NLG 700 million).

### **Water boards**

The water boards perform two types of task, namely:

- traditional activities: damming, water management, harbours and waterways and recreational routes and facilities;
- water purification.

The traditional tasks are classified in the public administration category and water purification as an environmental service.

Estimates in respect of water boards are based on the annual financial reports. Water board income and expenditure are broken down by category in accordance with the 1984 compatibility provisions. These largely correspond to the economic categories used in the national accounts. To ensure compatibility with ESA 95, adjustments are made for income in kind (NLG 2 million) and depreciation in respect of other structures (NLG 300 million in 1995).

### **Non-profit institutions**

Among national non-profit institutions (NPIs), one unit is active in public administration. Value added is estimated with reference to the annual financial accounts and major adjustments are not made.

Regional NPIs assigned to the public administration category are confined to the police regions. They, too, are estimated with reference to the annual financial reports and, again, major adjustments are not made. In 1995, the police regions generated combined value added of almost NLG 3 300 million.

### **Public-law bodies (PBOs)**

All PBO units are classified in the public administration category. They are surveyed on the basis of the annual financial accounts. The observation is exhaustive and the annual accounts data are not subject to major adjustment.

### **Compulsory social insurance**

The whole of this category is classified under public administration, with approximately 80% of the population being covered. As regards missing units, observation is based on the annual reports of the relevant funds and implementing bodies. The funds are regarded as the subsectoral institutional units and the implementing bodies as the associated units (usual combination). The fund reports indicate total output value, whilst the breakdown is arrived at from implementing body reports. In 1995, the output value of compulsory social insurance was worth NLG 5 525 million or 0.8% of GDP. Gross value added was NLG 3 001 million.

As already indicated, the most important sources are the fund reports and the annual reports of the implementing bodies. After analysis, the fund reports indicate total output value as administrative costs, representing approximately 90% of total output value. Remaining output value is obtained from the annual reports of the implementing bodies. This 10% is essentially accounted for by the extra activities not involving social security institutions that are undertaken by the implementing bodies.



Since it is impossible to analyse all the implementing bodies, a supplementary estimate is carried out for a very small proportion on the basis of estimated sector sales.

Since the social security institutions' reports do not adopt the ESA 95 depreciation definitions, a corresponding adjustment is made.

### 3.18.5 Defence (SIC 75.22)

In 1995, the output value of defence activities amounted to NLG 11 626 million, or 1.0% of total output (see table 3.18.5-1). Intermediate consumption and gross value added (basic prices) were 0.6% and 1.3% respectively of the national totals.

**Table 3.18.5-1. Output, intermediate consumption and value added of defence, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
75.22	Defence	11626	3513	8113
<b>As % of national totals</b>				
		%		
75.22	Defence	1.0	0.6	1.3

Defence estimates are based on the State accounts as published in the State Record. Depreciation is calculated with the aid of the perpetual inventory method.

### 3.19 Education (SIC 80)

#### 3.19.1 Introduction

In 1995, the output value of education amounted to NLG 30 812 million, or 2.5% of total output (see table 3.19.1-1). Intermediate consumption and gross value added (basic prices) were 0.9% and 4.1% respectively of the national totals.

**Table 3.19.1-1. Output, intermediate consumption and value added of education, 1995**

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
80	Education	30812	5491	25321
<b>As % of national totals</b>				
		%		
80	Education	2.5	0.9	4.1

Education is divided into:

- academic education (SIC 80.3);
- publicly financed private primary and secondary education (SIC 80.1-2 (part));
- other subsidised primary and secondary education (SIC 80.1-2 (part));
- other non subsidised primary and secondary education and other education (SIC 80.1-2 (part) and SIC 80.4).

Estimation of the output value, intermediate consumption and gross value added (basic prices) of these SICs is described in detail in paragraphs 3.19.2 to 3.19.5 inclusive.

### **3.19.2 Academic education**

The academic education sub sector comprises the 13 Netherlands universities, together with the Open University and Nijenrode University. The Open University offers higher university-level distance learning. It is not classified under higher education but in the NPI sub sector. The procedures for estimating the open university are however similar to those for academic education described in this section and mainly based on annual reports. The Nijenrode University has not received government subsidies for several years now and is not controlled by government. It is therefore not classified in the government sector and it is not described in this section on academic education. For a description see 3.19.5 other education.

Two types of source are available for data estimation in this category, namely:

- the annual university financial reports, if necessary supplemented by separate detailed reports;
- the accounts of the Ministries of Education, Cultural Affairs and Science and of Agriculture, Nature Management and Fisheries.

The principal income source in the higher-education sub sector is constituted by State income transfers and investment contributions, which totalled NLG 4 800 million in 1995. This sub sector also generated NLG 1 400 million in sales, particularly in the form of research activities. The third major income source is enrolment fees, totalling NLG 400 million. The principal expenditure items are wages and salaries (NLG 4 200 million), intermediate consumption (NLG 1 500 million), investment expenditure (nearly NLG 500 million) and contributions, in particular, to inter-university institutes (NLG 300 million). These last-mentioned institutes are classified as NPIs.

The data obtained from the annual reports provide a reliable source for the sub sector. Nevertheless, this source was not specifically created for the national accounts but constitutes a reference base for the compilation of the publication "Higher education expenditure". In practice, this gives rise to small population and definitional differences between this source information and data sought for national accounts purposes. A plausibility check is conducted at an early stage by comparing the accounting year source data processed for the national accounts with the corresponding data from the preceding year. Any ensuing adjustments to the source material can then be made by the base division.

Additional adjustments are also made in the national accounts framework, in particular for income transfers (NLG 619 million in 1995) from academic education to teaching hospitals. These are imputed to the market sector in the national accounts and receive the aforementioned transfers directly from the State sub sector. Source data on depreciation are replaced by depreciation calculated with the aid of the PIM. A further breakdown of wage and salary components also takes place.

Balancing occurs after the above adjustments have been made. State income transfers received by higher education (according to the source record) show a slight difference from those made to higher education (according to the State Record). They concern income transfers to inter-university institutes that are not classified as academic establishments in the national accounts. In such cases, reference is made to the State Record. The investment data

are not analysed by the base division but by the national accounts investment expert. The definition of these data given in the mentioned publication differs somewhat from that applied in the national accounts (specifically in the case of donations and disinvestment). A breakdown by asset type is also made for national accounts purposes.

The academic education source data are supplied using the FESO code. In most cases, this code can be converted one-for-one to the Benelux categories used in the national accounts.

### **3.19.3 Publicly financed private primary and secondary education**

Although this sub sector covers some elementary, secondary and higher vocational training, it does not include university education. The complementary part of such training is covered by the local and intercommunal association sub sectors. The special education sub sector is exclusively concerned with education whilst, in addition to education, the two other sub sectors include public administration and part of other government activities (the government sector though not a government category). An idea of the breakdown of the educational data over the three mentioned sub sectors can be obtained by reference to the wage and salary data. In 1995, total educational wages and salaries (excluding social security costs) in these sub sectors amounted to NLG 15 100 million. Approximately 82% of this figure was allocated to special education, with the remaining 18% being divided between local authority and intercommunal association education. Note that special education comprises schools with religious or ideological affiliations which are subsidised by government. Other subsidised education (section 3.19.4) refers to public schools run by government, and not based on religious or ideological affiliations.

The CBS system of educational statistics does not provide for institutional observation of special education. Cooperation of special education schools in providing statistical information has been largely lacking in the past. The feasibility of compiling educational production statistics has been examined and is still being examined, but has not yielded satisfactory results as yet. With these statistics not available, special education income data, which are mainly supplied by the State, local authorities and households, provide the principal source for transactional estimates. Expenditure is determined with reference to this income. Use is also made of other information, such as data on collective wage agreements and employment data. This index is used in fixing wages and salaries. Additional information on enrolment fees is taken from Chapter 8 of the State budget.

Virtually no information is available on the breakdown of State income and capital transfers between the different forms of education (local authority, special, academic). An initial breakdown is therefore made with a reference to a preceding year. The plausibility of separate transfer trends is then assessed and, where necessary, redistribution takes place. This adjustment does not, therefore, affect total educational transfers. Depreciation is calculated using the PIM and the wage/salary components are also broken down further. The investment level and its breakdown by asset type is determined with reference to the total investment amount made available by the State.

The State and local authorities make annual income and capital transfers to special education to cover, in particular, expenditure on wages and salaries, intermediate consumption, investment and the like. For some years now, schools have enjoyed a degree of freedom in using these amounts, being no longer instructed from above whether, for example, the money must be spent on wages and salaries or the purchase of computers. This lump-sum financing

obliges the CBS to estimate the distribution of the amounts in question. In 1995, income transfers (including those of households) totalled NLG 18 790 million and investment contributions (allocations for gross fixed capital formation) NLG 739 million.

Educational income received from *households* can be divided into three categories:

- parental contributions;
- tuition and course fees;
- enrolment fees.

In principle, parental contributions are voluntary family payments designed to finance both non-academic and educational activities for the benefit of pupils. Examples are Christmas celebrations, school trips, the acquisition of more computers, the creation of media libraries and the like. For lack of a survey, the amounts involved and their precise use are unknown, so that an estimate of the number of students and the average amount spent on each is all that is available. The estimation of these amounts is tricky, since they may vary with individual schools, different amounts may apply to several siblings and the contributions are neither compulsory nor income-related. These amounts are entered as income transfers in the national accounts. This income is thought to be greater in the case of special education than of State education (local authority and intercommunal associations). Contributions to special education were approximately NLG 200 million in 1995.

Tuition and course fees represent a compulsory household payment for children from the age of 16 (i.e. post-compulsory education), pursuing their studies other than in a Higher Vocational or Higher Education Institute. They are thus students at supplement education or vocational training establishments. Since the amounts in question are collected by the Ministry of Education, they are monitored only in the State sub sector (see relevant section). The total amount involved in 1995 was NLG 670 million. The tuition and course fees are recorded as sales (of services) in the accounts.

Students at both higher vocational training schools and universities are required to pay enrolment fees, which are the same for both types of education. The national accounts classify such fees as sales to households. Academic enrolment fees are entered in the relevant sub sector. Special education enrolment fees relate to higher vocational training establishments in that sub sector. Other higher vocational training institutions are classified under local authority and intercommunal association education. In 1995, the total fees paid for special education amounted to NLG 450 million.

The greatest educational expenditure item are wages and salaries (NLG 15 700 million in 1995), followed by purchases (NLG 3 400 million) and investments (NLG 900 million).

In estimating special education data, the plausibility of each transaction is examined and an aggregate survey is made of income, expenditure and the balance. In the event of a significant credit or deficit balance, the estimation procedure is repeated.

Following a comparison with the wage and salary data from the labour force accounts, the revision year (1995) wage and salary data were adjusted (an additional NLG 1 290 million), with consequences for certain other transactions (i.e. income transfers, interest and purchases). An income-transfer adjustment was also made in the case of a unit transferred with a value in excess of NLG 130 million from the non-profit institutions to special education. Similar adjustments were also made in respect of subsequent years.

The estimation procedure for this sub-sector produces automatic balancing between the internal government sub-sectors.

### **3.19.4 Other subsidised primary and secondary education**

The gross value added at basic prices of other subsidised education is defined as the difference between the output value and intermediate consumption of public education. Since this category can be classified among the non-market producers, its output value is equivalent to the sum of production costs, i.e. employee's remuneration, depreciation and other taxes paid minus other subsidies received. On this basis, the production approach to the calculation of output value is the same as the income approach. The gross value added of other subsidised education was put at NLG 3.8 million in 1995, which represents 14% of the gross value added of the entire educational category (academic, special, public and private education).

The method for estimating the gross value added of other subsidised education at basic prices as described below is used for all years from 1996. The 1995 method differed somewhat, since only limited local-authority educational data were available from the source statistic at that time. As regards the local authorities, therefore, the 1995 accounting year was estimated with reference to the results of the immediately preceding and succeeding years.

According to ESA 95, the other subsidised education category forms part of the government sector. It covers public education which is principally administered and financed by local authorities and intercommunal associations (local authority cooperatives). The types of education provided include primary education, special education, general continuing education and elementary, intermediate and tertiary vocational training.

Other subsidised education is classified under non-market producers and defined in accordance with SIC 1993 and the 1990 Government Register.

For financing, payments of households to other subsidised education, enrolment fees and tuition, and course fees see text under subsidised education (3.19.3).

Different sources are available for estimates of other subsidised education, including:

1. local-authority finance statistics, based on local authority annual financial reports. This statistic provides results on employee remuneration and taxes paid on public education output.

The following other sources were used in respect of other elements of gross value added at basic prices:

2. intercommunal-association statistics, based on the annual financial reports of such associations;
3. the State finance statistic, based on annual State financial reports;
4. CBS occasional paper: P. Verbiest, "The Netherlands' fixed capital stock", 1996, which describes the PIM used to estimate depreciation;
5. H. Folkerts, "Subsidised employment 1990-1995", CBS monthly socio-economic statistics, nr. 8, 1997.
6. the labour force accounts.

As already pointed out, value added components are defined in accordance with ESA 95. Nevertheless, these definitions are sometimes different from those based on administrative concepts, especially in the case of employee remuneration and investments.

According to ESA 95, remuneration of employees includes payment in kind, whereas the source statistic classifies this as intermediate consumption. The (percentage) adjustment of payment in kind is based on the average payment-in-kind percentile published by Netherlands employers.

ESA 95 requires depreciation to be calculated with the aid of the PIM, using the scale of investment in any year and service life as inputs (as opposed to depreciation according to administrative concepts). ESA 95 treats software spending as investment, unlike the source statistic which frequently classifies software under intermediate consumption. The software depreciation adjustment is calculated by estimating the software fixed capital stock and its service life.

The most important element of gross value added at basic prices obtained directly from the source statistic is the compensation of employees. That statistic provides a comprehensive survey in respect of local authorities (from 1996) and intercommunal associations. Other subsidies received are derived from the State finance statistics and an article in the CBS monthly socio-economic statistics, nr. 8, 1997.

The 1994 source statistic and a provisional 1996 estimate were used to calculate the gross value added of local-authority education at basic prices in 1995. With effect from 1996, the annual source statistic has been used in respect of the compensation of employee's variable.

### **3.19.5 Other non subsidised primary and secondary education and other education**

In the case of other instruction, a distinction is made between driving schools and other instruction in the form of non subsidised primary and secondary education, remote learning, adult basic education, company courses and training and the like.

#### **Driving schools (SIC 80.41)**

This category (SIC 80.41) covers automobile and motorcycle driving schools, with the exception of occupational training courses. The estimates were based on the latest available production statistics, which date from 1991. These show that the examination fees collected by driving-school operators are included in turnover, so that a corresponding adjustment is required.

The 1991 data were extrapolated to 1995 on the basis of information relating to the increased number of driving-licences, hourly instruction rates and the numbers of instructors. Year-on-year modification is based on data relating to the number of driving tests by type and hourly instruction rates.

#### **Other education**

Other education can be divided into:

- non subsidised primary and secondary education (SIC 80.1-2 (part));
- remote teaching (SIC 80.421);
- basic adult education (SIC 80.422);
- occupational courses and training (SIC 80.423);
- educational guidance and instruction not elsewhere classified (SIC 80.424).

The first group, private market production of primary and secondary education (e.g. boarding schools) is quite rare in the Netherlands. At this moment there is no explicit estimation for this

part of other education. Although this part of education is not very significant, CBS will investigate ways to correct this omission in the forthcoming revision.

Since there is no direct CBS observation of any part of other education in SIC 80.4, reference must be made to the following other sources:

- the corporate information system (VIS);
- large-enterprise financial statistics (SFGO);
- annual reports.

The VIS is the most comprehensive source, containing individual company fiscal data from all taxable institutions not reporting annually and firms with a turnover of less than NLG 25 million. From the population standpoint, the VIS does not cover the following three types of enterprise:

- NPIs, such as foundations and associations. These are not taxable and thus, whilst entered in the General Business Register (GBR), do not appear in any taxation file;
- the self-employed. Such individuals are not subject to corporation tax since they do not constitute corporations (private or public limited company);
- firms with a turnover of more than NLG 25 million. Since these are required to draw up annual reports, they do not have to declare corporation tax.

Some 10% of all units listed in the General Business Register (GBR) appear in the VIS, with the remaining 90% falling in one of the three above-mentioned categories. For estimates under this heading, the VIS records are regarded as a GBR sample, notwithstanding possible unit differences. Since the entities involved are small, the assumption that VIS units are mainly business units is justified. Naturally, the sample is not random with regard to the target variables since the VIS covers only private or public limited companies which are generally characterised by a different commercial structure from the self-employed or NPIs. The VIS-derived figures are therefore adjusted by grossing up size categories 1-3 inclusive to take account of the fact that, by contrast with private or public limited companies, the self-employed are not self-remunerated. The corresponding wage and salary bill is transferred to Operating surplus, whereas the wage/salary bill of companies in size categories 4 and above is not adjusted in this way.

The following grossing-up procedures were used:

- strata covering non-VIS units were combined with an "adjacent" stratum;
- the extrapolation strata classification was based on the five-figure SIC code and size categories;
- basic adult education (SIC 80.422) covers only 19 GBR units, none of which are included in the VIS. Because of this lack of VIS units, other SIC average values are imputed per size category.

There are only 17 firms in size categories 7, 8 and 9 under this heading. They are assumed to be enterprises with a turnover of more than NLG 25 million, with the result that an annual report must be provided. The available annual reports are used to estimate the entire "large-enterprise" population.

The size-category classification is based on the number of employees rather than the number of full-time occupations. A 2.5 conversion factor is applied because of the very large number of individuals in part-time employment. The average turnover per full-time occupation in the units observed is approximately NLG 350 000. On this basis, employee turnover can be put at

NLG 140 000 and the turnover of other firms can be estimated by multiplying the figure by the average number of employees in the corresponding size category. The average VIS percentage for larger enterprises (size categories 5 and 6) was used for wage and salary costs, other costs and other income.

In the forthcoming major revision CBS will investigate the possibility to use tax-data for the estimation of driving schools.

At the moment there is no estimation for concealed production in education, e.g. for private music and language teachers. CBS will investigate the possibility of producing an estimate in the forthcoming revision of the national accounts.

### 3.20 Health and social services (SIC 85)

#### 3.20.1 Introduction

In 1995, the output value of health and social services amounted to NLG 60 952 million, or 5% of total output (see table 3.20.1-1). Intermediate consumption and gross value added (basic prices) were 2.6% and 7.3% respectively of the national totals.

*Table 3.20.1-1. Output, intermediate consumption and value added of health and social services, 1995*

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
85	Health and social services	60952	15699	45253
		<i>%</i>		
85	Health and social services	5.0	2.6	7.3

Health and social services are divided as follows:

- health;
- social services.

Health estimates are described in paragraph 3.20.2 and social service estimates in paragraph 3.20.3. To a considerable extent, these estimates are based on the health costs and financing statistic (KFG) which reflects the complicated financial structure of this service. The KFG provides detailed information on production, intermediate consumption, wages and salaries and other transactions needed for the compilation of SIC 85.

The statistic is based on three types of source:

- direct CBS surveys;
- annual reports of institutions and national, provincial and local authority accounts, etc.;
- calculations.

CBS surveys are based on questionnaires which must be completed and returned in accordance with the provisions of the Economic Statistics Law (Law of 28 December 1936, Official Gazette 639 DD). Financial data in respect of a number of (groups of) institutions are taken from requested annual reports. A separate enquiry is not conducted where there are few institutions or an insufficient basis for precise questioning.



Government accounts are also consulted, on the one hand for missing information and, on the other, for comparisons with other source data. If information is unavailable or difficult to obtain, calculations are conducted with the aid, in particular, of internal CBS data and information from financial institutions.

### **3.20.2 Health**

The following categories are distinguished in the health sector: hospitals, psychiatric care, general practitioners, specialists, dentists, paramedics, basic health services, safety, health and welfare services, healthcare support, veterinary services, nursing homes, reception centres, old people's homes, day centres, domiciliary care and other healthcare services. Each of these categories is described below.

#### **Hospitals**

Estimates in respect of hospitals are almost entirely based on data supplied by the National Hospitals Institute (NZI) and KFG statistics, which provide detailed information on output, consumption and value added. Hospitals are classified as market producers, with the exception of homes for sick children and medical nurseries. Since the latter two types of establishment are government-financed, they are regarded as non-profit institutions and classified in the government category (government NPIs). Their output value is determined with reference to costs.

#### **Psychiatric care**

The KFG statistics provide detailed information on psychiatric hospitals and out-patient psychiatric care (AGGZ). The AGGZ is made up of the RIAGGs (regional out-patient psychiatric care institutes) alcohol and drugs clinics and other institutes for the treatment of addiction. Whilst RIAGG is a market-based organisation, the others are government NPIs. All estimates were based on revenue, since the data are supplied as a whole, cannot be broken down and the RIAGGs account for approximately 75% of the total. A separate estimate using the GBR method was used for independent psychologists who are also included in this category. The size-category 0 units indicated in the General Business Register are assumed to be self-employed professionals. There are 530 such units with an estimated average income of NLG 100 000. In 1995, this produced a supplementary other income estimate of NLG 53 million and an output value of NLG 62 million.

#### **General practitioners**

Accountancy company Deloitte and Touche investigated general practitioner treatment costs in the years 1993 and 1994. Their estimate of total general practitioner income includes the costs for medical treatment that are not covered by health insurance and that are paid for by patient's directly and also medical examination. The estimate does not cover dispensing physicians. The medicines turnover for which these doctors are responsible and the corresponding margin are estimated on the basis of data relating to medicine consumption, the number of dispensing physicians, the average number of patients per practitioner and the assumed patient/dispensing physician ratio. The margin is based on pharmacy trade margins and added to output value.

The cost structure is determined with reference to VIS data, on the assumption that doctors award themselves a "salary" of approximately NLG 200 000. This is classified as other income. Although there are opportunities for additional concealed earnings by general

practitioners, these are considered to be limited. Such concealed activities were therefore estimated at 2%, which was equivalent to NLG 40 million in 1995. The entire amount is classified as Other Income.

### **Specialists**

Estimates in respect of specialists make use of data supplied by financiers, health insurance funds and private insurers supplemented by own-contributions and own-payments estimate. The estimates relate exclusively to self employed specialists. Employed specialists are covered by hospitals, etc. The cost structure is based on VIS data. Self employed specialists generally quote themselves a certain salary in their tax declarations. Since they are self-employed, this amount has to be transferred in the national accounts from the transaction "wages and salaries" to "mixed income". This has, of course no influence on GDP. The correction is made as follows. First it is assumed that each self employed specialist employs one assistant. Secondly it is assumed that the wage and salary costs of ancillary staff reflect the national average (see GBR method, paragraph 3.4) of NLG 60 000 per annum. Since we know the number of self employed specialists it is possible, combining the two above mentioned assumptions, to calculate the wages and salaries of self employed specialists that has to be transferred to mixed income. In 1995 this amounted 144 mln guilders. Specialists, too, have opportunities for additional concealed earnings, although these are limited. The majority of costs can be claimed against insurance or other sources. Moreover, the tax authorities have carefully checked the declarations of members of this professional category on several occasions. All that remains is the possibility of cost fraud and potentially concealed income from secondary activities such as journalism and participation in pharmaceuticals research. An additional NLG 50 million was therefore estimated for concealed activities in 1995.

### **Dentists**

Dentists are surveyed every two years in the context of the KFG statistics. The resultant data are used as an estimation source. Extrapolations based on backers' data are used for years in which survey information is not available (sickness insurance funds and private insurance). In addition, concealed income is put at 5% of legal value added, representing NLG 110 million in 1995. Here, too, there are few opportunities for fraud, in particular because the tax declarations of this professional category are frequently subject to close official inspection.

### **Paramedics**

Physiotherapists are surveyed every two years within the framework of the KFG statistic. The data cover physiotherapists working in health centres and "other treatments", such as remedial therapy, Caesar and Mensendieck. Years for which no survey data are available are subject to extrapolation.

In the case of midwives, reference was made to the estimate published in the Health Care Financial Survey, a policy and budget document drawn up for the Second Chamber (the Dutch lower chamber house) by more than 40 institutions among which several ministries, CBS, umbrella organisations of care institutions, health organisations, etc. The physiotherapy statistic was used for the cost structure.

A supplementary estimate was made for alternative healers. The health survey indicates annual household expenditure of approximately NLG 6 680 000 on such services. This would produce an overall yield of roughly NLG 1 000 million, assuming an individual consultation fee of NLG 150, which is roughly twice the specialist charge.

### **Basic health services**

Basic health is the responsibility of the Municipal Health Services (GGDs), which are non-profit institutions. Value added is therefore estimated with reference to costs. GGDs are surveyed annually within the framework of the KFG statistic.

### **Safety, health and welfare services**

These services are surveyed annually in the context of the KFG statistic, which forms the basis for corresponding estimates.

### **Health care support**

Support for health care covers a variety of activities such as ambulance services, blood banks, thrombosis services, laboratories and other back-up services.

Annual KFG data are available in respect of ambulance services, blood banks and thrombosis services. Laboratories are generally covered under hospital costs and VIS data are used in the case of independent laboratories. In 1995, the corresponding output value was NLG 11 million. Estimates of other health care support activities are also based on the VIS, with output value being put at NLG 305 million in 1995.

### **Veterinary services**

The estimate in respect of veterinarians was based on data supplied by the Royal Netherlands Veterinary Society. Average turnover per practitioner was in excess of NLG 330 000 in 1995. Reference was made to the VIS for the cost structure, producing a figure of 32% for basic and ancillary materials and other costs.

## **3.20.3 Social services**

### **Nursing homes**

Estimates of this category are based on observations conducted within the framework of the KFG statistic.

### **Reception centres**

This category covers a wide range of institutions:

- institutions for the mentally handicapped;
- institutions for the physically handicapped;
- accommodation for the handicapped;
- convalescent homes;
- youth welfare with accommodation;
- adult reception centres with accommodation;
- reception and asylum centres.

Surveys of institutions for the mentally, physically and other handicapped are conducted within the framework of the KFG statistic; they also cover surrogate household accommodation for the handicapped. The Cost and Financing Statistics (KFG) covers day centres for the handicapped up to and including 1995. Thereafter, the 1995 estimate was extrapolated with the aid of subsidy data.

The annual report of the Central Reception Organisation for Asylum Seekers was used with reference to asylum centres. Estimates in respect of other reception centres are based on the GBR method. This produced a wage and salary bill of NLG 684 million in 1995. In the same

year, output value, which was calculated with reference to the consumption/value added ratio in other reception centres, totalled NLG 988 million in 1995.

### **Old people's homes**

These homes are surveyed in the context of the KFG statistic.

### **Day centres**

The statistic covers day centres for the handicapped up to and including 1995. Thereafter, the 1995 estimate was extrapolated with the aid of subsidy data.

### **Domiciliary care**

Relevant data are available from the KFG statistic. Surveys of domiciliary care also cover home help, although not the cost element borne by recipients. This is the subject of a supplementary estimate and represents 15% of domiciliary care costs in both output and wages and salaries. The estimate is based on the scale of the compulsory own contribution, which is income-dependent and equivalent to 15% on average.

This category also covers commercial domiciliary care services, although these are not subject to observation. In 1995, the corresponding supplementary estimate was 10%. Since 1998, domiciliary care has also been observed within the framework of the KFG statistic. In that year, the 10% figure showed close correlation with the observation.

### **Other health care services**

Other health care services relate to the following sub-categories:

Group	Name
1	Youth welfare without accommodation
1	Specific social services
1	Socio-educational services
1	Self-help groups
2	Childcare
3	General social work
4	Old people's welfare
5	Neighbourhood and clubhouse activities
5	Emancipation and integration activities
5	Youth and young people's activities
5	Other welfare activities
5	Operating community centres, youth hostels, etc.
6	Other social welfare institutes
7	Educational and vocational counselling
8	Welfare umbrella organisations, funds and bodies

Since no observations are available in the case of Group 1, it is estimated using the GBR method (see paragraph 3.4). This indicates a total of 10 568 employees in this category in 1995, giving a wage/salary bill of  $10\,568 * 60\,000 = \text{NLG } 634$  million and an output value of  $100/85 * 634 = \text{NLG } 746$  million on the basis of an average wage/salary bill of NLG 60 000. The 100/85 ratio is based on the Group 3 average. This estimate also covers socio-educational services which, according to the Care Sector Financial Review 98, had an output value of NLG 83 million in 1995. In the case of 1996 and subsequent years, this figure was extrapolated on the basis of State youth services expenditure.

The official component of childcare, Group 2, is covered by the KFG statistic and classified as market output. A supplementary estimate was made for concealed childcare on the basis of the Ancillary Service Use Survey (AVO) 95. Concealed childcare is unofficial paid childcare

by housewives, neighbours, etc. This revealed additional output of NLG 886 million, all of which was entered under Other Income (see box 3.20.3-1). The supplementary estimate in respect of 1996 and subsequent years correlates with the output according to the official childcare statistics. This estimate is adjusted as soon as there are clear indications of a reduced shortage of official childcare facilities.

**Box 3.20.3-1. Supplementary estimate for concealed childcare, 1995.**

There is a great need for these services - far greater than can be met through official channels. Unofficial childcare was estimated on the basis of the 1995 Ancillary Service Use Survey (AVO95) in conjunction with a 1995 working document published by the Organisation for Strategic Labour Market Research (OSA) which, among others, covered childcare.

When the AVO95 data were compared with the Childcare Statistics, which cover "unconcealed" activities, the two sources showed good correlation with regard to official services. The other AVO95 figures were therefore assumed to be sufficiently reliable to provide a basis for estimates in respect of 0-3-year-old children.

The latter estimates were based on the number of children in unofficial childcare revealed by the AVO95 and the average childcare costs, excluding kindergartens and day centres, indicated by the OSA report (NLG 3 750 per annum). The number of 0-3-year-olds in unofficial centres is 64 873. Total child-care costs amounted to  $64\,873 * \text{NLG } 3\,750 = \text{NLG } 243$  million.

Since the AVO95 is considered to be less reliable for older children, the estimate for 4-12-year-olds was based on the average number of hours of unofficial individual childcare for single- and two-earner families combined, as indicated in the OSA working document (1.9 hours/week/child), the number of 4-12-year-old children and the hourly child-care rate. All the data relate to a 46-week year. The total number of such children was obtained from the population statistics, which showed an average of 1 692 053 in 1995. According to the Childcare Statistics, the official host family charge was NLG 4.35/hour in 1995. The total cost of childcare for 4-12-year-olds was therefore put at  $1.9 * 46 * \text{NLG } 4.35 * 1\,692\,053 = \text{NLG } 643$  million.

The overall supplementary estimate put the value of concealed childcare in 1995 at  $243 + 643 = \text{NLG } 886$  million.

Survey data derived from the KFG statistic are available in respect of general social work (Group 3). Nevertheless, some of the NLG 219 million output value is generated under the heading of domestic help. This is taken into account by an adjustment, which totalled NLG - 149 million in 1995 (see under domiciliary care above). A supplementary estimate was conducted in respect of other social work within this group on the basis of the total number of employees shown in the GBR (5 625) and an average wage/salary bill of NLG 60 000. This produced a supplementary estimate of  $5\,625 * 60\,000 = \text{NLG } 338$  million in 1995. The supplementary estimate of output value is  $100/85 * 338$  million = NLG 397 million. The 100/85 factor is based on the corresponding Group 3 estimate, which means that the supplementary estimate in respect of this group was  $397 - 149 = \text{NLG } 248$  million in 1995.

Observations conducted within the framework of the KFG statistic are available in connection with old people's welfare (Group 4).

Observation in respect of Group 5, socio-cultural activity, also covers the general welfare institutions. Group 5 components are surveyed jointly in the context of the KFG statistic. Output value is estimated in terms of a non-profit institution (NPI) and, thus, from the costs standpoint.

Observations are not available in respect of Group 6, which is therefore estimated on the basis of the GBR method (see paragraph 3.4). According to the GBR, this group numbers 1 363 employees. Multiplication of this figure by an average wage/salary bill of NLG 60 000 in 1995 produced an estimate of NLG 82 million and an output value of  $100/85 * 82 = \text{NLG } 96$  million. This method was also applied in respect of 1996. Since the start of the 1997 accounting year, calculation has been based on State spending on youth services.

Information is available on the OBD component (educational advisory services) of Group 7. Since these services constitute NPIs, they are estimated with reference to costs. In the GBR, they (still) form part of SIC 85.328, of which they are assumed to constitute the 60 largest units. In the case of the other units (227 in size category 0 and 26 in size category 1), a supplementary estimate was made on the basis of average wage and salary costs and average other income (NLG 60 000) in 1995. This produced an other income estimate of  $253 * 60\,000 = \text{NLG } 15$  million and a wage/salary bill of  $26 * 60\,000 = \text{NLG } 2$  million. The associated output value is based on the general social work ratio and thus totals  $100/85 * (15 + 2) = \text{NLG } 20$  million.

No observation is available in respect of Group 8, welfare umbrella organisations, funds and bodies. An estimate is therefore made on the basis of the number of employees indicated in the GBR (4 806). Assuming an average annual wage/salary bill of NLG 60 000, this gives a total estimate of  $4806 * 60\,000 = \text{NLG } 288$  million for that bill and an output value of  $100/85 * 288 = \text{NLG } 339$  million in 1995.

### **3.21 Other communal, socio-cultural and personal services (SIC 90, 91, 92 and 93)**

#### **3.21.1 Introduction**

In 1995, the output value of Other communal, socio-cultural and personal services (SIC 90-93) amounted to NLG 45 178 million, or 3.7% of total output (see table 3.21.1-1). Intermediate consumption and gross value added (basic prices) were 4.0% and 3.4% respectively of the national totals.

**Table 3.21.1-1 Output, intermediate consumption and value added of other communal, socio-cultural and personal services, 1995**

SIC	Output	Intermediate consumption	Gross value added (basic prices)
	<i>NLG million</i>		
90-93 Other communal, socio-cultural and personal services	45178	23859	21319
90.000 Private environmental serv.	4277	2492	1785
90.010 Government environmental serv.	4100	2315	1785
91.100 Business, employers and professional org.	1569	540	1029
91.200 Employees organisations	403	130	273
91.300 Ethical, political, ideological organisations, etc.	4527	1763	2764
92.100 Film and video	3486	2371	1115
92.200 Radio and television	2837	1949	888
92.300 Other entertainment and artistic activity	7175	4239	2936
92.400 Press and information agencies	315	192	123
92.500 Cultural lending centres, public records, etc.	1494	827	667
92.610 Sport and recreation	3340	2050	1290
92.710 Gambling	1912	527	1385
93.000 Other personal services	7543	4464	3079
<b>As % of national totals</b>	<b>%</b>		
90-93 Other communal, socio-cultural and personal services	3.7	4.0	3.4

The following categories are included in other communal, socio-cultural and personal services:

- environmental services (SIC 90);
- socio-cultural services (SIC 91, 92);
- other personal services (SIC 93).

Estimates in respect of environmental services (SIC 90) are dealt with in paragraph 3.21.2, estimates in respect of socio-cultural services (SIC 91-92) in paragraph 3.21.3 and estimates in respect of other personal services (SIC 93) in paragraph 3.21.4.

### **3.21.2 Environmental services (SIC 90)**

This category is divided into the following two sub-parts:

- government environmental services;
- private environmental services.

Government environmental services include local cleansing services and, unlike private environmental services, form part of the government sector.

#### **Private environmental services**

Since 1993, the CBS has been collecting annual profit-and-loss data on private firms active in the fields of sewer cleansing, waste collection and treatment, the elimination of soil pollution and asbestos removal (environmental services, SIC 90). Since 1995, moreover, the survey has also covered firms engaged in recycling what, in principle, are still valuable waste and residual materials (recycling preparation: SIC 37). The statistic provides data on the number

of enterprises and employees, costs and revenue, investment and the like for each of the activities surveyed. Only national figures are available.

The basic statistical data are collected by means of a written inquiry addressed to all enterprises conducting their principal activity in one of the above-mentioned fields.

In 1995, the SIC 90 population consisted of 502 firms with 11 830 employees. Total profits were approximately NLG 4 500 million with overall investment of NLG 1 800 million (according to the production statistics).

### **Government environmental services**

The government environmental services category forms part of the government sector in accordance with ESA 95. It covers the cleansing services provided by local authorities and intercommunal associations (local authority cooperatives) and water-purification enterprises (water boards and provincial authorities). These bodies are principally managed and financed by (local) government.

The gross value added at basic prices of government environmental services is defined as the difference between output value and intermediate consumption. Since these services are classified as non-market production, value added is equivalent to the sum of employees' compensation, depreciation and other taxes paid. In 1995, gross value added amounted to NLG 1 800 million, or 9% of the gross value added of other communal, socio-cultural and personal services.

The following sources are available for estimates of government environmental services:

- local authority financing statistic, based on local annual financial reports. This provides data on employee remuneration and other taxes paid by local authority cleansing departments;
- intercommunal association statistic, based on the annual financial reports of the associations;
- water board statistic, based on the annual financial reports of water boards;
- provincial statistic, based on the annual financial reports of the provinces;
- State finance statistic, based on annual State financial reports;
- CBS, labour force accounts.

With the exception of the labour force accounts, the above statistics are based on exhaustive observation. This is true of local authorities from 1996.

As already pointed out, value added components are defined pursuant to ESA 95. The definition relates to elements other than those based on administrative concepts, namely remuneration of employees and depreciation.

The ESA 95 definition of compensation of employees includes payments in kind, whereas the source statistic records such income under intermediate consumption. The adjustment of payment in kind is calculated as a percentage of the total of such payments made by Netherlands employers.

ESA 95 requires depreciation to be calculated with the aid of the perpetual inventory method, using investment and service life as inputs (by contrast with depreciation based on administrative concepts). Again pursuant to ESA 95, expenditure on other structures is to be



classified as investment, although this is often treated as intermediate consumption under the administrative concepts. Similarly, ESA 95 defines software spending as investment, whereas software is frequently classified as intermediate consumption in the source statistic.

The adjustment of other structure and software depreciation is calculated with reference to estimates of their fixed capital stock and service life. The total adjustment for the depreciation of government environmental services was NLG 700 million in 1995.

All estimates are based on exhaustive observation, except in the case of local authorities for which this has been available since 1996. The 1994 source statistic and a provisional 1996 estimate were used to calculate local-authority cleansing services in the 1995 accounting year. With effect from 1996, reference has been made to the annual source statistic.

### **3.21.3 Socio-cultural services (SIC 91-92)**

This category (SIC 91, 92) covers social organisations (SIC 91) and cultural, sporting and recreational bodies (SIC 92).

#### **Management and labour (SIC 91)**

Three output calculations are conducted in the case of this category, relating to:

- business, employers' and professional organisations (SIC 91.1);
- employees' organisations (SIC 91.2);
- ethical and political organisations; other ideological organisations, etc., hobby clubs (SIC 91.3).

#### **Business, employers' and professional organisations (SIC 91.1)**

Except in the case of Chambers of Commerce (information supplied by the Ministry of Economic Affairs), data on business, employers' and professional organisations are not available. Consequently, the output calculation is almost exclusively compiled with reference to the GBR method. The cost structure used in this calculation is taken from that used by employers' organisations (SIC 91.2), with an adjustment for trade union association subscriptions. This means that output value is equivalent to approximately 1.8 times and intermediate consumption to approximately 0.67 times the wage/salary bill.

According to ESA 95, the levies imposed by the Chambers of Commerce are to be regarded as taxes. In 1995, the amount in question was NLG 266 million. The Association of Netherlands Local Municipalities is a non-profit institution working on behalf of the government. Its value added must therefore be calculated with reference to costs. Output value in 1995 was NLG 38 million. Whilst professional organisations are also NIPs, they operate in the service of households. In 1995, the output value of these units was NLG 190 million. The remaining output of this category (NLG 1 070 million in 1995) was assigned to intermediate consumption.

#### **Employees' organisations (SIC 91.2)**

Few statistics are available on these organisations. The annual reports of some of the largest are used to estimate output. Extrapolation is then conducted to take account of organisations not covered; this is based on the number of trade union members as follows:

*total Netherlands union membership/number of members in units observed.*

The structure of intermediate consumption is derived from the use table before the 1995 revision. During the next major revision of 2001 this structure will be reviewed. Since very little direct information is available on employees' organisations, it may prove necessary to use intermediate consumption structure of similar activities.

### **Ethical and political organisations, other ideological organisations etc., hobby clubs (SIC 91.3)**

This category is divided into the following sub-parts:

- ethical organisations (SIC 91.31);
- political organisations (SIC 91.32);
- recreational associations (SIC 91.331);
- hobby clubs (SIC 91.332);
- support funds (not in the welfare sector) (SIC 91.333);
- circles of friends in the fields of culture, fan clubs and other artistic promotion (SIC 91.334);
- coordinating bodies, etc. (SIC 91.335);
- other ideological organisations, not elsewhere classified (SIC 91.336);
- protection of other interests not elsewhere classified (SIC 91.337).

These are all NIPs, implying that output value is determined as the sum of all costs.

#### **Ethical organisations (SIC 91.31)**

The 1997 Church Audit provides financial data on the main churches: the Roman Catholic Church, the Dutch Reformed Church, the Reformed Churches of the Netherlands and four smaller church communities. A supplementary estimate was made in respect of other ecclesiastical communities on the basis of these data and information on church-going among the total population.

Other ethical organisations are estimated with the aid of the GBR method, for which the structure of the religious organisations is retained.

#### **Political organisations (SIC 91.32)**

The annual reports of the five main political parties are used for estimates in this category (SIC 91.32). Reference is also made to an article published in the Official Gazette on 1 May 1998 based on a publication of the documentation centre for Netherlands political parties: "Membership parties or State parties?". The article provides information on the income of the principal parties in 1995 and is used as a basis for extrapolation in respect of other parties. The figures are converted for 1996 and subsequent years on the basis of membership numbers.

#### **Recreational associations and hobby clubs (SIC 91.331 and 91.332)**

The estimate for this category is taken from the recreational facilities statistic ("Social organisations and hobby clubs").

#### **Support funds (excluding welfare) (SIC 91.333)**

The CBS monitors the funding of sport, recreation and nature conservation and publishes the results in the recreational facilities statistic. The support funds estimate is based on these data. In addition to the fields of sport, recreation and nature conservation, all support funds are assumed to exhibit a similar structure. The GBR method is therefore adopted for these other funds, using the structure applicable to sporting, recreational and nature conservation funds.

### **Circles of friends in the fields of culture, fan clubs and other artistic promotion (SIC 91.334)**

Estimates in respect of artistic- and cultural-support clubs are taken from the recreational facilities statistic. Remaining output value is derived on the basis of the GBR method. The structure of this supplementary estimate is taken from the observed part of the output calculation.

### **Coordinating, cooperative and advisory bodies (excluding health and welfare, sport and recreation), other ideological organisations not elsewhere classified and other interest groups not elsewhere classified (SIC 91.335, 91.336 and 91.337)**

The GBR method is used for estimates in this category. The relationship between intermediate consumption and value added is derived from that applicable to employee organisations.

This category estimate was subject to a number of adjustments. Two size-category 9 units are not covered, since these are included in the research and development category. A number of library associations were eliminated by virtue of being assigned to SIC 92.5 (see below). Information was also available on the Netherlands Tourist Association in 1995, since this was (still) covered by the transport, storage and communications statistic. These data are incorporated separately.

The GBR also appears to cover a number of units in category 91.335, which should be classified under Other instruction (SIC 80.4). These are training cooperatives in the construction industry. No adjustment was made, since other instruction output is also calculated using the GBR method.

### **Culture, sport and recreation (SIC 92)**

The following seven groups are distinguished within this category:

- film and video;
- radio and television;
- other entertainment and artistic activities;
- press and information agencies; journalists;
- cultural lending centres, public archives, museums, zoos and botanical gardens;
- nature conservation;
- sport, fishing-expedition supplies, angling and recreational activities not elsewhere classified;
- “gambling”: lotteries and games of chance and operation of game and amusement machines.

Broadly speaking, there are two types of source for the direct observation of these sub-categories, namely:

- statistics involving financial data, based on commercial units;
- statistics containing volume information (for example, the number of concert-visitors by venue) which do not, however, cover turnover, costs, etc.

The results obtained from these statistics are presented in the Socio-Cultural Reports and the Cultural Yearbook. Nevertheless, the observation is restricted, not only in its coverage but also by the fact that some of these statistics are not produced annually.

Reference was made to the recreational facilities statistic, which last appeared as such in 1992, for a number of the smaller constituents of these categories. This led to the adoption of

1992 as the reference year. Extrapolations were made for subsequent years on the basis of data from the annual Employment and Wages/Salaries Survey.

In an effort to close the continuing information gap (film and video; radio and television; other entertainment and artistic activities; press and information agencies; journalists), the business finance statistic (SFO) was used in respect of the 1995 revision year. An objection to this statistic is that it is based on the observation of enterprises (legal units) rather than kind of activity units. As a result, only the structure revealed by the SFO figures was used for the relevant commercial groups, with the level being adjusted in line with the number of sub-class commercial units. The GBR method was applied to 1996 and subsequent years, backed up by annual report data and other information on these institutions, such as visitor numbers.

### **Film and video**

The following four types of activity are distinguished in the field of film and video:

- production of (video) films, excluding television (SIC 92.111);
- support in connection with SIC 92.111 (SIC 92.112);
- (video) film distribution (SIC 92.12);
- film shows (SIC 92.13).

In 1995, the output value of these four sub-sectors was NLG 3 484 million, with value added of NLG 1 077 million. Some NLG 355 million of intermediate consumption derives from internal deliveries.

The data in respect of the first three above-mentioned sub-sectors are all taken from the SFO, with regard to both level and structure; the fourth is based on the cinema and film-theatre statistic as regards output value and on the SFO for structure.

The cinema and film-theatre statistic only records entrance charges. In addition, a supplementary estimate has been made for catering sales (NLG 50 million) in 1995. In this connection, three-quarters of cinema-visitors are assumed to spend NLG 3,50 per visit. Corresponding intermediate consumption is put at 75% of the overall figure, or NLG 38 million in 1995. This key is based on catering-sector data.

### **Radio and television**

The radio and television category is divided into three parts as follows:

- broadcasting organisations (SIC 92.201);
- production of radio and television programmes (SIC 92.202);
- radio and television back-up (SIC 92.203).

Many sources are available in respect of SIC 92.201, both from the Receiving Licences Agency and the broadcasting associations. The other two elements were estimated with reference to the SFO. Internal deliveries was determined on the basis of assumptions in respect of the different sources or parts thereof which do not affect the level of estimated value added.

In 1995, the combined output value of these three sub-parts was NLG 2 835 million and value added was NLG 842 million. Some NLG 396 million of intermediate consumption is accounted for by internal supplies, which represent by far the largest SIC 92.201 element.

### **Other entertainment and artistic activity**

The following eleven activities are distinguished in this category:

- stage performances (SIC 92.311);
- supplementary estimate in respect of performances abroad (SIC 92.311);
- supplementary estimate in respect of performances at weddings and parties (SIC 92.311);
- stage producers (SIC 92.312);
- creative artistic activity (SIC 92.313);
- theatres, playhouses and concert halls (SIC 92.321);
- event halls (SIC 92.322);
- back-up for artistic performances and the organisation of cultural events (SIC 92.323);
- fairs (SIC 92.331);
- recreational centres (SIC 92.332);
- dance schools (SIC 92.341);
- amateur artistic instruction (excluding dance schools) (SIC 92.342);
- other entertainment not elsewhere classified (SIC 92.343).

In 1995, the output value of other entertainment and artistic activity was NLG 7 103 million, with value added at NLG 2 640 million. Internal deliveries accounted for NLG 2 857 million of intermediate consumption.

SIC categories 92.312, 92.313, 92.322 and 92.323 were estimated on the basis of the SFO, the remainder (excluding supplementary estimates) being estimated with reference to CBS cultural data. The CBS figures in respect of performing arts are restricted to volume data, namely audience numbers, type of performer (for example, amateur or professional) and location. Corresponding estimates were made for SIC 92.311 and 92.321 on the basis of assumptions relating, for example, to entrance-fees paid and internal deliveries.

SIC 92.331, 92.341 and 92.343 were estimated on the basis of the 1992 recreational facilities statistic augmented by growth rates based on the Employment and Wages/Salaries Survey. SIC 92.332 was calculated retroactively from the 1996 Recreation Centres statistic. Reference was made to the biennial art education statistic for sub-section 92.342.

There are no available sources in respect of performances abroad, so that the estimate is based entirely on assumptions. As a result, the number of such performances is put at 20% of total performances in the Netherlands.

An average of NLG 1 000 is assumed to be spent on performances at 75% of all weddings and anniversary celebrations.

### **Press and information agencies: journalists**

Estimates in this category are derived from the SFO. In 1995, output value was NLG 315 million and value added NLG 130 million.

### **Cultural lending centres, public records, museums, zoos and botanical gardens; nature conservation**

The following eight sub-groups are distinguished in this category:

- public libraries (SIC 92.511);
- art lending centres (SIC 92.512);
- other cultural lending centres and public archives (SIC 92.513);

- art galleries and exhibition rooms (SIC 92.521);
- museums (SIC 92.522);
- monument preservation (SIC 92.523);
- zoos and botanical gardens; children's farms (SIC 92.531);
- nature management (SIC 92.532).

In 1995, the output value of this category totalled NLG 1 493 million, with value added amounting to NLG 752 million.

Estimates in respect of public libraries (SIC 92.511) are based on the public libraries statistic. Data on art lending centres (SIC 92.512) are taken from the 1996 Cultural Yearbook containing information in respect of 1994. These data were extrapolated with the help of the Employment and Wages/Salaries Survey in respect of subsequent years.

Other cultural lending centres and public records (SIC 92.513) cover certain government institutions. Only market producers are described, since the estimate is based on SFO figures. Estimates in respect of missing government institutions are made in the government category (SIC 75).

Museums (SIC 92.522) are fully covered by the museum statistics. Estimates are based on a comprehensive microfiche file. The file obtained makes it possible to eliminate government museums, leaving only the non-government element which covers private market producers whose output value is estimated from revenue and NPIs for which output value is calculated from the cost standpoint.

State subsidies (NLG 106 million in 1995) and derived building costs (NLG 204 million in 1995) provide the basis for output estimates in the context of monument preservation (SIC 92.523).

Figures in respect of zoos and botanical gardens/children's farms (SIC 92.531) are estimated on the basis of the 1992 recreational facilities statistic and extrapolated with the aid of the Employment and Wages/Salaries Survey.

The nature conservation figures (SIC 92.532; NLG million, 1995) are based on the environmental statistics (see also the 1998 Statistical Yearbook, page 546, table 41):

State	486
Provinces	121
Water boards	5
Local authorities	55
Enterprises	113
Private woodland owners	50
Private nature protection organisations	172
Unallocated	8
Total	1010

The nature protection section of this "functional" statistic (private nature-conservation organisations and unallocated) is important in this context. This reveals an estimate of NLG 180 million for 1995, which should be regarded as output value. The use breakdown is taken from the annual national parks report.

## **Sport and recreation**

This category is divided into the following eleven sub-groups:

- operation of swimming baths (SIC 92.611);
- operation of sports halls, sports centres and gymnasia (SIC 92.612);
- management of playing fields (SIC 92.613);
- management of other sporting facilities (SIC 92.614);
- outdoor sports (SIC 92.62);
- indoor sports (SIC 92.63);
- water sports (SIC 92.64);
- other sports (SIC 92.65);
- fishing-trip supplies (SIC 92.722);
- angling (SIC 92.723);
- recreational activities not elsewhere classified (SIC 92.724).

The output value of sport and recreational activities was NLG 3 338 million in 1995, and value added totalled NLG 1 291 million.

Exhaustive three-yearly statistics are made available in respect of the SIC 92.6 sub-groups in such a way that one-third is monitored each year. In the case of 1995, this made it necessary to conduct an estimate in respect of two-thirds of these sub-groups based on the observational results of a preceding year in conjunction with growth rates derived from the Employment and Wages/Salaries Survey. The SIC 92.7 sub-parts were taken from the 1992 recreational facilities statistic, which was also combined with growth rates based on the Employment and Wages/Salaries Survey.

## **Gambling**

Two sub-groups are distinguished under this heading, namely:

- lotteries and games of chance (SIC 92.71);
- operation of slot machines and gambling machines (SIC 92.721).

The output value of gambling is NLG 2 012 million, with value added amounting to NLG 1307 million. This estimate does not cover illegal gambling.

Data in respect of SIC 92.710 are taken from annual reports of the different organisations, with missing data being supplied from the annual report of the Central Fundraising Office. SIC 92.721 data are derived from the 1992 recreational facilities statistic with the aid of pre-revision growth rates.

### **3.21.4 Other personal services (SIC 93)**

This category is largely covered by four production statistics:

- textiles and clothing cleaning (SIC 93.010);
- hairdressers and beauticians (SIC 93.020);
- funerals, crematoria, mortuaries and cemeteries (SIC 93.030);
- fitness centres, saunas, sun-beds, massage parlours, natural baths, etc. (SIC 93.040).

The sub-category Other personal services not elsewhere classified (SIC 93.050) is not subject to observation. In view of the limited number of firms covered by this sub-class (for example,

animal sanctuaries, astrologers, graphologists, guides, telephone back-up services) output value of NLG 200 million was entered under this heading in 1995.

A supplementary estimate is made in respect of home-based hairdressers in subcategory SIC 93.020. The number of annual visits to hairdressers by men and women is estimated. Given the average cost of a visit - based on information supplied by the sector - output value is calculated in respect of the entire branch. The difference in respect of the turnover value indicated by the production statistics is halved, assuming that home hairdressers generate approximately half the value of surveyed hairdressers. Almost the whole of the supplementary estimate is attributed to Operating surplus.

### 3.22 Private households with employed persons (SIC 95)

In 1995, the total output value of private households with employed persons amounted to NLG 2 200 million, or 0.2% of total output (see table 3.22-1). Gross value added (basic prices) was 0.4% of the national total.

*Table 3.22-1. Output, intermediate consumption and value added of private households with employed persons, 1995*

SIC		Output	Intermediate consumption	Gross value added (basic prices)
		<i>NLG million</i>		
95	Private households with employed persons	2200	-	2200
		<i>%</i>		
95	Private households with employed persons	0.2	-	0.4

Some of the output of private households with employed persons (SIC 95) is accounted for by individuals officially employed by households, such as butlers, gardeners and drivers. Nevertheless, a much greater proportion is generated outside the normal circuit, for example by cleaners, babysitters and the like, that is by people who regularly or otherwise receive (some) concealed payment.

Output in this category is equated with wages and salaries, the employers' share of social security payments and other income. Intermediate consumption and operating surplus are put at zero. Cleaning materials, working clothes and the like are calculated as consumption. The output component supplied outside the normal circuit is entirely classified as operating surplus.

Two approaches were adopted in order to calculate the output value of this category, with each providing a comparable estimate. The first is based on the 1996 budget survey figures since, by contrast with earlier years, the questions concerning domestic help, child-minders and the like were extremely detailed at that time. The resultant amount is approximately NLG 2 350 million. An adjustment must also be made for home help included in this estimate even though it is classified in category SIC 85.326. The appropriate deduction resulted in output value of NLG 2 200 million in 1995.

The second approach is based on the research conducted by Professor Homan ('Income, time-budgets, income valuation and legitimate income in the Netherlands', 1991) and particularly



on the statement: *“Approximately 16% of households enjoy domestic help for an average of 4 hours a week at an average cost of approximately NLG 40,- per week. Domestic help is used relatively frequently by single retired people and active two-income families”.*

The claim relates to consumption, which also covers illegally remunerated domestic staff. Data from different years are required for calculations based on the statement. This produces an output value figure of approximately NLG 2 200 million for 1995.

### **3.23 Extra-territorial organisations and bodies (SIC 99)**

Following the guidelines of the ESA 95, for extra-territorial organisations and bodies (SIC 99) no estimates are included in the supply and use tables.

The extra-territorial region (SIC 99) is dealt with implicitly rather than explicitly in the Dutch national accounts. Data in respect of embassies and foreign military and scientific establishments are inferred from the relevant accounts of the Ministries of Foreign Affairs, Defence and Education. A similar situation obtains with regard to crude petroleum and natural gas extraction in the Netherlands section of the Continental Shelf. The data are included in the production statistics of firms established on Netherlands "geographical territory". In the context of the Dutch regional accounts, a specific estimate is also made for extra-territorial value added.

### **3.24 Taxes on products**

Table 3.24-1 provides a summary of the extent and composition of Dutch taxes on products in 1995. It also summarises the sources and estimation methods used. VAT is by far the principal tax on products, accounting for 60% of the total. The table also reveals that almost all taxes on products are State taxes determined on the basis of a survey provided by the Ministry of Finance. The figures are not on a cash base but on a one month delayed cash base which is thought to allow the best approach for accrual base data.

**Table 3.24-1 Taxes on products (output and imports), 1995**

			Source	Estimation method/adjustments
	<i>NLG million</i>	<i>% of total</i>		
Value added tax (VAT)	43703	61	Tax survey, Ministry of Finance	1 month deferred liquidity
Including VAT transfers to EU	4166	6	State Record	
EU import duties	2939	4	Tax survey, Ministry of Finance	1 month deferred liquidity minus throughput-based share paid by non residents
			Monthly statements, Ministry of	
EU foodstuffs levies	371	1	agriculture	
Excise duties	14273	20	Tax survey, Ministry of Finance	1 month deferred liquidity
Petrol	5967	8	Tax survey, Ministry of Finance	1 month deferred liquidity
Other crude petroleum	3543	5	Tax survey, Ministry of Finance	1 month deferred liquidity
Tobacco	2925	4	Tax survey, Ministry of Finance	1 month deferred liquidity
Alcohol	899	1	Tax survey, Ministry of Finance	1 month deferred liquidity
Other excise duties	939	1	Tax survey, Ministry of Finance	1 month deferred liquidity
Consumption tax on non-alcoholic beverages, etc.	399	1	Tax survey, Ministry of Finance	1 month deferred liquidity
Environmental consumption tax	1891	3	Tax survey, Ministry of Finance	1 month deferred liquidity
Tax on private cars and motor-cycles (BPM)	3995	6	Tax survey, Ministry of Finance	1 month deferred liquidity
Tax on games of chance	102	0	Tax survey, Ministry of Finance	1 month deferred liquidity, producer share from State Record
Transfer tax	2763	4	Tax survey, Ministry of Finance	1 month deferred liquidity
Insurance tax	974	1	Tax survey, Ministry of Finance	1 month deferred liquidity
Capital tax	402	1	Tax survey, Ministry of Finance	1 month deferred liquidity
<b>Total</b>	<b>71812</b>	<b>100</b>		

NB. Note that the 1995 figure on taxes on products given in this section differs from the respective figure in the GNP Questionnaire. The difference equals the difference on imputed and paid VAT. Paragraph 6.1.6.2 contains more information about the calculation method for VAT.

Taxes on products are determined with reference to ESA 95 (see, in particular, paragraphs 4.16-4.21). The basic difference from other taxes on production is that taxes on products are levied on output (production), whereas the former are levied on inputs (for example, labour, use of motor vehicles). The composition of other taxes on production is summarised in paragraph 4.8. The main difference compared with income and wealth taxes is that the latter are not directly linked to the production process or imports.

### 3.25 VAT, including VAT fraud

Non-deductible VAT is entered in the supply and use tables: this is VAT on purchases by households and non-profit institutions, investments and purchases by VAT-exempt enterprises, including the government, banking and insurance services. These last-mentioned enterprises do not calculate VAT on sales and cannot deduct the VAT on their purchases.

The relevant VAT-rate is applied to each individual transaction in calculating theoretical VAT on household, NIPSH and exempted industries purchases and on investments. The calculation of (theoretical) VAT is carried out in the same detail as applied to the compilation of the supply and use tables.

In the case of industries including VAT-exempt enterprises, the exemption ratio is first determined. This ratio is that fraction of industry output which is VAT-exempt. The relevant VAT is then calculated for each purchase of the industry in question. The resultant sum

multiplied by the relevant exemption ratio gives the (theoretical) non-deductible VAT per category.

*Example:*

Total output of industry X is 10 000. The industry includes a number of enterprises providing VAT-exempt services. Production of these services is worth 2 000, giving an exemption ratio of  $2\,000/10\,000 = 0.2$ .

Total intermediate consumption in the category is 8 000. Of this, 1 000 is subject to the low VAT rate (6%) and 4 000 to the high VAT rate (17.5%). This gives VAT payments of  $1\,000 * 6\% + 4\,000 * 17.5\% = 760$ .

Of this figure,  $760 * 0.2$  (= exemption ratio) = 152 relates to the provision of VAT-exempt services.

Non-deductible VAT in this industry amounts to 152.

### 3.26 Subsidies on products

Table 3.26-1 summarises the extent and composition of subsidies on products in the Netherlands. With reference to GDP at market prices, these comprise 1.4% in 1995. The table also summarises the sources and estimation methods used.

The table shows that EU foodstuffs subsidies are the principal subsidies on products, accounting for over 40% of the total. Public transport subsidies accounted for approximately 25% and rental subsidies for 8% of the total in 1995<sup>9</sup>.

**Table 3.26-1 Subsidies on products, 1995**

Subsidies	Source		Estimation method/adjustments
<i>NLG million% total</i>			
EU-foodstuffs subsidies	3893	43	Total: Ministry of Agriculture, Agricultural Equalisation Fund (LEF) Composition: Different commodity board surveys
Public transport subsidies	2248	25	State Record
Research & innovation subsidies	643	7	State Record
Cultural, sport and recreational subsidies	369	4	State Record
Rental subsidies	757	8	State Record
Other (various operating subsidies)	1142	13	Largely State Record; several hundred millions from local authority accounts
<b>Total</b>	<b>9052</b>	<b>100</b>	

The definition of subsidies on products is determined with reference to ESA 95 (see, in particular, paragraphs 4.30-4.35). The basic distinction compared with other subsidies on production is that subsidies on products are granted on the basis of outputs generated, whereas other subsidies depend on inputs/costs incurred (for example, wage and salary subsidies, oil reserves subsidy, subsidies for harvest rain damage or swine fever, as discussed in chapter 3.7.1). Subsidies to promote R&D may or may not relate to products. An example of the latter would be wage and salary subsidies, such as the reduced R&D contribution.

<sup>9</sup> Absolute and relative amounts were much greater in previous years. Rental subsidies amounted to NLG 3 800 million in 1994 but only NLG 800 million in 1995 when annual operating subsidies to building corporations were bought off.

The basic distinction relative to income transfer is that product subsidies are provided to market producers whilst similar contributions to other non-market producers are recorded as income transfers. Thus, contributions to R&D activities in commercial research institutes are regarded as subsidies, whilst similar allocations to research institutions that are not essentially market-orientated (for example, universities) are regarded as income transfers. Contributions to the national railway infrastructure management service provide another example. Operating subsidies for this infrastructure management are recorded as income transfers, since another non-market producer is involved. Nevertheless, national railway operating subsidies are recorded as subsidies on products. This accounting difference correlates closely with the different ways in which output and value added are determined for market and other non-market producers.

Two further small adjustments are made in respect of EU foodstuffs subsidies:

- the nearly NLG 40 million supplied to non-residents is irrelevant to the calculation of Netherlands GDP;
- more than NLG 200 million relates to other subsidies.

## CHAPTER 4 THE INCOME APPROACH

### 4.1 Reference framework

The calculation of gross domestic product (GDP) with reference to income involves its estimation as the sum of the different value added categories, namely compensation of employees, the balance of taxes and subsidies on production and the gross operating surplus.

From the standpoint of income, GDP can be estimated in different ways - for example with reference to:

- all value added categories in the entire economy;
- all value added categories of individual industries;
- all sector value added categories;
- a combination of the three foregoing options.

In the Netherlands, the income approach is based on the combination option:

- compensation of employees is estimated for the whole economy and by industry in the labour accounts;
- compensation of employees is estimated for the government and financial corporations sectors and converted with reference to industries. In other sectors (non-financial enterprises, households and NPISH), this estimate is based on the labour accounts data for individual industries;
- taxes on production and subsidies are determined for the whole economy in the light of government information and are then broken down on an industrial and sectoral basis;
- the gross operating surplus is estimated by industry and sector;
- the gross operating surplus of the government and NPISH sectors (all other non-market producers) is constituted by depreciation, which is estimated with reference to investment in previous years (using the Perpetual Inventory Method - PIM);
- in the household sector, self-employed mixed income and the operating surplus on imputed home-ownership services are estimated with reference to the production method, which is as residual revenue of sales and production costs item;
- the production method is also adopted to estimate the gross operating surplus of the non-financial corporations and financial corporations sectors. The sources used in the latter instance also underpin the gross value added calculations of the corresponding industries so that, in such cases, there is very little difference between the industrial and sectoral production methods. The non-financial corporations sector is covered by entirely different sources from the industrial estimates based on the production method.

Because taxes and subsidies on products are not fully allocated to individual industries or sectors, the estimation of GDP at market prices using the income approach starts with total value added at basic prices as the sum of value added at basic prices on the industry/sector level. GDP at market prices is then calculated by adding separate estimates of taxes (+) and subsidies (-) on products (see table 4.1-1).

**Table 4.1-1. The income approach to GDP at market prices, 1995**

	<i>NLG million</i>	<i>%</i>
Compensation of employees	338775	50.9
Wages and salaries	289725	43.5
Employers' social contributions	49050	7.4
Other taxes on production	7283	1.1
Other subsidies on production (-)	2206	0.3
Operating surplus/mixed income (gross)	259423	39.0
Government and NPISH sectors: depreciation	18365	2.8
Household sector: mixed income and gross home-ownership operating surplus	88664	13.3
Non-financial corporations sector: gross operating surplus	154656	23.2
Financial corporations sector: gross operating surplus	17196	2.6
Adjustment for imputed banking services (-)	19458	2.9
<b>Value added (gross, basic prices)</b>	<b>603275</b>	<b>90.6</b>
Taxes on products	71812	10.8
Subsidies on products(-)	9052	1.4
<b>Domestic product (gross, market prices)</b>	<b>666035</b>	<b>100.0</b>

NB. In the figures of the operating surplus of the household sector and the non-financial corporations sector the difference between imputed and paid VAT is included: respectively NLG 2136 million and NLG 333 million.

The estimation of taxes and subsidies on products is dealt with in Chapter 3 (paragraphs 3.24-3.26). In this chapter the discussion therefore is limited to the estimation of gross value added at basic prices using the income approach.

## **4.2 Valuation**

The sum of value added categories results in gross value added at basic prices. No specific valuation factors play a part in the income approach. The gross operating surplus naturally reflects output and intermediate consumption values.

The income approach of GDP involves the following variables: wages/salaries, social security charges, the balance of taxes and subsidies and gross operating surplus. Each of these variables is described in greater detail below.

## **4.3 Transition from private accounting and administrative concepts to ESA 95 national accounts concepts**

The definitions and concepts used in the national accounts do not always correlate with private accounting and administrative practice. Whilst many examples of differences could be quoted, two are of particular importance for the income approach.

The national accounts concept of wages, or better compensation of employees, is significantly different from the corresponding specific private accounting concept. Undertakings do not include the costs of company-car use, educational subsidies and the like in individual remuneration, whereas the national accounts identify these as payments in kind (see also paragraphs 4.6 and 3.3.1).

The treatment of taxes and subsidies also differs from everyday practice, since such factors as collection or payment time may not be the same as the time a right is acquired, which is fundamental to the national accounts.

In addition, the method for calculating depreciation is quite different from that used in administrative practice. Because enterprises generally determine their fixed-asset depreciation on the basis of rules approved by the tax authorities, the national accounts method shows only coincidental correspondences.

Lastly, the profit concept used in commercial accounting is not comparable with the content of the operating surplus or mixed income.

#### **4.4 Role of direct and indirect estimation methods**

The calculation of domestic product from the income side is largely based on direct estimation methods. A great variety of statistical sources can be drawn upon, in many cases the same as used in the production-based GDP approach.

Wages and social charges are largely estimated with reference to statistical sources, with indirect estimation methods only occasionally being required in the case of wages and salaries in kind. For example, specific industry related indicators are used to determine tipping and the private use of company cars is evaluated by means of a general statistical survey of private car use. Since the number of company cars is derived from fiscal data, the result is clearly based on direct observation.

Estimates of social charges rely on the actual receipts of social security bodies. This involves a comprehensive observation, as do subsidy and tax estimates for which the figures are taken from government registers.

Many sources are available for the determination of operating surplus/mixed income value. Indirect methods are used only in specific cases, for example in estimating attribution of owner occupied dwellings, in respect of which, by definition, no observation-based statistical source is available. An indirect estimation method is also used for "concealed" income.

#### **4.5 Role of benchmarks and extrapolation**

Level estimates levels for the national accounting data were made in the context of the 1995 national revision. In calculating the data over subsequent years, the greatest possible use is made of production statistics and other annual data sources so that new level estimates can preferably be made. Since (statistical) level-data are not available for certain variables, reference is made to the preceding year's trend indicators. The estimation method descriptions appearing later in this chapter outline the extrapolation procedure.

## 4.6 Principal approaches from the standpoint of exhaustiveness

### 4.6.1 Income in kind

The Netherlands authorities allow very few employee concessions in the form of wages and salaries in kind, except in the case of the private use of company cars which is not covered by the employer's income tax declaration. In making that declaration, the employer merely indicates an employee's entitlement to such use.

#### 4.6.1.1 Exhaustive estimates of income in kind

##### *Annual statistics*

The most important sources (annual statistics) on which the national accounts are based explicitly ask for income in kind to be indicated under wages and salaries. It can therefore be assumed that there is no significant underestimation of payment in kind where the national accounts make use of standard CBS annual statistics.

##### *Other sources*

It is mainly in the fields of agriculture, financial institutions and government and non-commercial services that these annual statistics cannot be used.

##### *Agriculture*

To a large extent, agricultural output estimates are based on physical flows and stocks. This means that any income in kind - in the form of agricultural products - is always included in output value and value added.

##### *Government and non-commercial services*

Whilst use is not made of production statistics in the traditional sense in the government context, the estimates are based on an extremely detailed analysis of government accounts. There is, therefore, no reason to assume that income in kind will not be covered by wage and salary estimates under this heading.

Similarly, there are no particular forms of income in kind associated with non-commercial services.

#### 4.6.1.2 Interest benefit to employees of financial institutions

Financial institutions were surveyed in an effort to estimate loan-interest reductions. In the Netherlands, this possibility is almost exclusively confined to mortgage loans. This benefit is estimated as follows:

	<i>NLG million</i>
Banking	220
Insurance	140

The increase in gross value added in the banking sector is offset by an equivalent increase in FISIM, which is deducted from value added. There is no change in output value and value added in the insurance sector, where higher salaries reduce the operating surplus.



### 4.6.1.3 Preferential transport company rates

The transport sector offers limited travel benefits. Free staff travel does not exist, since concessions are always taxable. In all cases, the individual's own contribution is at least 50% of the benefit in question. Surveys of the firms concerned have produced the following estimates of reduced transport costs. In the case of railways, the total benefit is put at NLG 2 million in 1995. The estimated figure for urban and local transport (bus, tram, underground) is NLG 6 million, rising to NLG 8 million for airlines.

At macro level de adjustment figures (rounded off to the nearest million) are (NLG million):

- output (companies) + 20
- remuneration + 20
- household consumption + 20

### 4.6.1.4 Private use of company cars

In the Netherlands, there are at present more than 375 000 company-registered passenger cars on the road which are also available for private use by employees (sometimes to a limited extent). According to Netherlands fiscal legislation, the possibility of using a company car for private purposes must be notified under taxable income. The increment is 20-24% of the vehicle's catalogue value, depending on proximity to the principal place of employment. Employers must inform the tax authorities of whether individual employees are entitled to use a "company car".

Both requirements mean that precise information is available on the number of individuals entitled to such payment in kind. The fiscal-source figures (and particularly the CBS income statistics based thereon) form the basis for the calculation. These figures were compared with the 1992 wage cost survey data, which put the number of company cars at 220 000, as against the more than 350 000 indicated in the fiscal source. There are two explanations for this state of affairs. Firstly, the wage cost survey does not cover certain economic sectors. Secondly, account should be taken of the phenomenon of the director/major shareholder who may not always regard himself as an employee. At all events, the comparison reliably confirms the exhaustiveness of the under mentioned estimate of the number of company cars based on fiscal data.

The fiscal data also reveal that the phenomenon of the company car is virtually unknown at government level. The total adjustment is therefore made with reference to company employees.

The total distance privately travelled (in kilometres), including journeys to and from work, is known from CBS data. In 1995, the annual figure was 10 800 kilometres (4 460 for journeys to and from work, 1 000 for holiday use and 5 340 for private purposes). The Ministry of Finance has determined the total cost of a private-vehicle kilometre on an annual basis since 1990. The figure in question must be used for all tax declarations. Lastly, the wage cost survey reveals that 40% of employees contribute personally to the use of a "company car". For calculation purposes, they are assumed to pay 25% of the costs involved.

This produces the following wage/salary adjustment to take account of the private use of company cars.

**Table 4.6.1.4-1 Private use of company cars, 1995**

Number of cars	Private use	Cost per km	Gross value	Individual contribution	Value of payment in kind
<i>x1</i>	<i>km</i>	<i>NLG</i>	<i>NLG million</i>		
376474	10800	0.59	2400	240	2160

These results can also be considered in the light of the fiscal consequences of company car use. As already stated, the availability of a company car in the Netherlands is treated as an additional taxable element. On average, this gives rise to a 50% tax, which thus represents the actual cost to the beneficiary of this form of payment in kind.

**Table 4.6.1.4-2 Adjustment for the private use of a company car as an additional fiscal element, 1995**

Additional fiscal element	Additional tax	Value of payment in kind	Benefit to employee
<i>NLG million</i>			
2642	1321	2160	839

The adjustments alter total payment in kind at macro level as follows (NLG million):

- intermediate consumption (companies) - 2 160
- wages and salaries (company employees) + 2 160
- household consumption + 2 160

## 4.6.2 Tipping

The CBS examined the existence of tipping in the Netherlands in conjunction with the relevant branch associations and the tax authorities. It found that this is mainly confined to:

- taxi services;
- hairdressers, manicurists and the like;
- hotels, restaurants and cafés.

It is uncommon elsewhere in the Netherlands.

### Taxis

The total value of taxi services was NLG 1 135 million in 1995, of which approximately 55% was accounted for by normal road journeys, 30% by group transport and 10% by transport of the sick.

Tips are estimated to represent 5% of the value of road and group journeys but only 2% in the case of transport of the sick. On this basis, tips received total NLG 52 million. Approximately two-thirds of taxi tips are attributed to employees (wages: NLG 35 million), with the remaining third going to (self-employed) entrepreneurs as other income (operating surplus: NLG 17 million).

### Hairdressers, manicurists, etc.

The total output of hairdressing services, manicurists and the like was worth NLG 1 874 million in 1995. Estimates put the average hairdressers' income accounted for by tips at 2%; this mainly involves the "rounding-up" of the amounts charged. On this basis, tips received total NLG 37 million.

Approximately two-thirds of these tips are attributed to employees (wages: NLG 25 million), with the remaining third going to (self-employed) entrepreneurs as operating surplus (NLG 12 million).

### Hotels, restaurants and cafés

Estimates in this sector include a large amount for tips, with the estimated figure for 1995 being NLG 579 million. Approximately two-thirds of these tips are attributed to employees, with the remaining third going to (self-employed) entrepreneurs as other income.

## 4.7 Compensation of employees

*Diagram 4.7-1 The content of compensation of employees (1995, NLG milion)*

Gross wages recorded for social security purposes <b>259994</b>	+	a. Employee premiums for pension and early retirement diagrams <b>6492</b> b. Employee contributions to savings diagrams <b>2248</b> c. Employers' contributions to savings diagrams <b>518</b> d. Commuting costs <b>2583</b> e. Untaxed benefits <b>3063</b> f. Compensation by employers for employee disablement premiums <b>26810</b> g. Wages in kind <b>2902</b> h. Concealed payments to regular staff <b>1159</b>	-	i. Pseudo public sector regulations based on contributions in the private sector for unemployment and disablement insurance <b>3010</b>  j. Payment during sick leave <b>12289</b>  k. Payment during leave due to bad weather <b>745</b>	=	Wages share of employee costs <b>289725</b>
						+
		l. Employers' contributions to unemployment diagrams <b>4566</b> m. Payment during sick leave <b>12289</b> n. Employers' contributions for payment during leave due to bad o. Employers' contributions to legal health insurance diagrams <b>0</b> p. Contributions to national insurance diagrams <b>6067</b> q. Employers' allowance to employees for private health ance <b>3466</b> r. Employers' premiums for pension and early retirement diagrams <b>15437</b> s. Other social security contributions by employers <b>2806</b> t. Lump-sum payment by employers to pension funds <b>851</b> u. Remuneration of former employees <b>2823</b>		=		= Compensation of employees (employee costs) <b>338775</b>

Of the components mentioned in this diagram, the labour force statistics cover only percentages and franchises. The four-yearly EU labour-cost survey provides some data, but annual information is largely derived from collective agreements or legislation. Volume data are available both annually and quarterly in respect of gross wages recorded for social security purposes and annually for wages in kind (f) and concealed payments to regular employees (h). The latter two components were defined in conjunction with national accounts officials. The wage element of employee costs and total employers' contributions result from the combination of the volume data and percentages indicated in the preceding columns.

Specific adjustments as compared with production statistics output were needed for the conversion of measured wage data to SNA concepts, the quantification of wages in kind according to SNA rules (component g), an additional estimate in respect of black (concealed) labour (component h) and the filling of information gaps.

The implementation of ESA 1995 established a link between the national and labour force accounts compilation processes. Starting from the most marked differences, discrepancies were discussed with subject specialists from each side, leading to adjustments in both types of accounting data. This process will be repeated several times until full agreement is reached on all common figures. Wage sum and social contribution comparisons have been the main focus of attention in this context.

#### **4.7.1 Initial estimate of employee compensation by industry**

Compensation of employees is estimated from different sources and from different angles. It is calculated separately in the national and labour accounts. The national accounts estimates are mainly based on establishment data, and more specifically on production and non-financial statistics. For each type of industry, these statistics provide data on the structure and volume of output, intermediate consumption and value added, including wages and salaries and employers' social contributions. Most production statistics also supply data on the number of jobs. Other sources used for the compilation of compensation of employees are the May agricultural census, cost and finance statistics for the health sector, banks and insurance companies and government data on public administration, defence and education.

Production statistics questionnaires are compiled partly with reference to the wage concepts to be included in the national accounts and partly on the basis of general bookkeeping practices. The 'Other personnel costs' component is particularly difficult to break down into wages and employers' contributions on the one hand and intermediate costs on the other.

Statistics Netherlands receives separate (often exhaustive) data on the receipt of employers' contributions by pension funds and social security institutions (premiums and lump-sum payments). This enables it to provide separate data on total premiums received, classified by objective (disability, unemployment, pension), i.e. the column totals of most of the components from "a" to "u" inclusive. Information on branch of origin, however, is not generally available.

Prior to the national accounts balancing procedure, employers' social security contributions are broken down by multiplying branch paid by destination<sup>10</sup>. In a number of cases, additional quality checks have been performed in the balancing phase with regard to wage levels and fte (full-time equivalent) changes and the relationship between output and employment (labour productivity).

The labour accounts also calculate these figures from a number of different sources at a level of detail involving 96 branches of industry. The most important of these sources are the Employment and Earnings Survey, both annual and quarterly, the Labour Force Survey and the social security files.

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<sup>10</sup> The social security funds and pension funds.

Diagram 4.7-1 describes how the compensation of employees has been built up from the gross wages recorded for social security purposes. Component f (employers' compensation for employee disablement premiums) seems rather peculiar. Although employers used to pay disablement premiums, a change in the social security regulations shifted this responsibility to employees. At the same time, however, the employer compensated the employees for this change. This is component f.

#### **4.7.2 Employers' social contributions**

##### **General**

Social charges consist of employers' premium contributions to compulsory social insurance, compulsory pension insurance, special social insurance and direct payments to (former) employees pursuant to social legislation. In principle, the figures are compiled on the basis of data from all institutional sectors. In practice, they are largely based on social legislation reports covering (fictitious) employers' contributions. Information obtained from the different institutional sectors is used as a secondary, possibly corrective, source.

Social charges can only be incurred in relation to (former) employees.

##### **Principal sources**

a) The different fund reports provide the most important sources with regard to the compulsory social insurance rules. There are six sets of provisions, namely, the Unemployment Act (WW), the General Disablement Benefits (AAW), the Disablement Insurance Act (WAO), the General Old Age Pensions Act (AOW), the Sickness Act (ZW), the compulsory Sickness Fund Law (ZFW-vp) and the Exceptional Medical Expenses Act (AWBZ).

b) Pension insurance is covered by six sets of regulations, namely the General civil servants pension fund (ABP), the commercial pension funds (BPF), company pension funds (OPF), collective life insurance regulations and early retirement funds (VUT). In this connection, considerable use is made both of an insurers' survey and annual reports.

c) Social regulations in the private insurance sector are the sole provisions applicable to civil servants; these relate to police healthcare (DGVP), inter-provincial health costs (IZR), the Netherlands Institute for Civil Servants' Social Insurance (IZA), government employee incapacity (FAOP) and the increased risks of weather-related temporary unemployment for the entire construction industry (Risf). Annual reports on the application of these regulations are available.

d) The principal sources for employers' direct payments to (former) employees are public-authority and company data (on early retirement arrangements). The majority of the figures are calculated on the basis of extremely partial data relating, for example, to absence through sickness and wage sums.

The sources do not provide directly usable figures on social charges in individual cases, so that supplementary calculations are always necessary. Combined employers' and household contributions are available in a number of cases, namely sub-sections a) to c) inclusive. Whilst this data quality is good, sub-section d) poses the greatest estimation problems.

The source information is up-to-date. The majority of annual reports appear from 4 to 6 quarters after the end of the accounting year concerned, that is to say in very good time.

### **Calculation of the different social charge elements**

- a) Total social charges amounted to NLG 49 050 million in 1995, of which compulsory social insurance accounted for approximately NLG 13 092 million or 26.7%. The social charges arising from the AAW relate to repayments under the no-claims-bonus system. In other words, there were no charges but only benefits in 1995. The WW consists of two parts, namely the General Unemployment Fund (AWF) and the Short Term Unemployment Funds (Wa). The premium breakdown is the same in both cases. On the basis of the total contribution and the contribution percentages applicable to employers and employees or beneficiaries, a breakdown is made covering employers' premiums, household premiums and rerouted social contributions. The latter are the contributions to compulsory social insurance benefits corresponding to employers' premiums. Employers' premiums paid in respect of social benefits are always regarded as household contributions. In the context of compulsory social insurance, paid rerouted social contributions are equivalent to received rerouted social contributions. They are eliminated at sub-sector level to avoid duplication.
- b) Pensions insurance accounts for NLG 16 418 million, or 33.5%, of social charges. A breakdown is made with reference to employers' and employees' premium percentages.
- c) Insurance accounts for NLG 3 026 million, or 6.2%, of total social charges. Here, too, in principle, premiums are broken down with reference to their percentages. Other contributions from the same authorities covered by the legislation are regarded as employers' premiums.
- d) The remaining group covers direct payments by employers to (former) employees. In most cases, this will be the government, which has introduced comparable rules to compulsory social insurance provisions. The civil servants involved are not entitled to social insurance benefits except, essentially, for chronic sickness and early retirement payments. After 1995, there was a shift from direct government payments to mandatory social insurance. Direct payments amount to NLG 16 514 million, or 33.7% of total social charges. The total wages and salaries of the different government departments represent the main source for estimates of the government share of direct payments. These are supplemented by the use of sickness absence figures and general data on such aspects as the civil service interim sickness-insurance rules. Use is also made of absence through sickness figures and developments affecting similar mandatory social insurance regulations with regard to amounts for the part accounted for by the remainder of the economy.

### **Uncertainties**

Most uncertainties relate to direct payments. A comparison of the labour accounts and the social charges identified by branch specialists reveal differences. Direct company payments allow some scope for adjustments although these are on a small scale, representing less than 1% of total social charges.

Another area of uncertainty is the composition of the direct payments group. An overall estimate of fringe-benefit payments is made (a given % added to the compulsory component). Similarly, the number of regulations included in the group may be too limited. The limitation essentially concerns the degree of obligation and scope (whole economy, limited number of firms, etc.).

### **4.7.3 Payment in kind**

Payment in kind was discussed in paragraph 4.6.

### **4.7.4 Other standard adjustments for exhaustiveness: integration with labour accounts**

The national accounts and labour accounts show the same employment and compensation of employee's figures. This has not only improved the linkage of economic to social statistics for users, it has also increased data quality-control opportunities in both cases.

#### **Labour statistics leading to labour accounts**

Labour data become available through:

- the labour force survey (household surveys);
- establishment surveys covering employment, earnings and labour costs;
- social security information.

The labour accounts combine the strong points of the different sources. Establishment surveys and register data tend to provide extremely accurate information on aspects of particular concern to the establishments themselves. Registers are compiled with a definite purpose, so that corresponding data extracts will be highly reliable. Household surveys provide the best source for quantifying personal characteristics. In practice, each source focuses on a particular aspect. Establishment surveys generate information which describes labour as a production factor, whilst household surveys supply labour data from a socio-economic standpoint. It is not simply a matter of choosing the source which fits particular purposes best. In compiling labour accounts, the primary sources may still be adjusted whenever there is evidence of measurement failure so as to produce a consistent set of tables covering all core aspects of labour input, labour income and labour costs.

#### **The labour force survey**

The labour force survey (LFS) is a continuous survey of persons resident in the Netherlands, excluding those living in institutions. Household surveys offer two advantages: personal details can be easily collected and the active population is fully covered.

The main disadvantage of household surveys is the sampling error. Because this is an expensive way of collecting data, the sample is relatively small with, for example, 1% of all employed persons being covered by the LFS as against 50%-70% in stratified company surveys. Since participation in personal surveys is voluntary, the non-response rate is higher than in establishment surveys. Non-response selectivity is largely offset by reweighing replies on the basis of population totals broken down with reference to a combination of factors (sex, civil status, age, region and nationality/native country). In addition to sampling, errors may occur in connection with the framework, measurement, processing and any residual non-response selectivity.

People employed by more than one company may be counted more than once where companies are taken as the survey unit. The results of establishment surveys thus reflect the number of jobs and not the number of active individuals. Because its survey unit is the individual, the LFS is the only large-scale investigation covering the active population. It asks active persons to notify both their principal occupation and any second or third remunerated activity. As a result, the labour accounts can use LFS data as a basis for correlating active persons and jobs and comparing the results with company statistics.

### **Establishment surveys of employment, earnings and labour costs**

For the sake of brevity, statistics based on the consultation of companies and establishments, including government institutions, will be referred to as "company statistics". The sample framework for these statistics is provided by the General Business Register (GBR) compiled by Statistics Netherlands. Two aspects covered by the GBR are of great importance for labour accounts, namely industrial branch and size category (i.e. number of employees).

Enterprise consultation is usually based on a random sample, broken down with reference to a number of characteristics. Size category is widely used for classification purposes. The sample is selected so that the fraction corresponds to the size category. Large firms are always covered; the smaller the firm, the smaller the sample fraction. This approach makes it possible to take advantage of the concentration of a considerable proportion of total employment in a relatively small number of units.

In the eighties, Statistics Netherlands conducted a broad range of establishment surveys on employment, earnings and labour costs which included: quarterly surveys of (1) employment and wage bills and (2) average hourly earnings and weekly working hours; annual surveys of (3) employment and (4) average hourly and annual earnings; and less frequent surveys of (5) earnings structure and (6) labour costs structure. Although, these were initially completely independent surveys, increasing use has recently been made of a modular approach which allows information to be obtained from other investigations.

The years since 1985 have been characterised by the merging of enterprise surveys on earnings and employment, a lowering of response burdens and the increased use of registered earnings data. Electronic data interchange has been widely introduced over the past few years.

### **Social security registration**

Employers and households are required by law and collective agreements to pay premiums to social insurance institutions in order to finance such benefits as disability, unemployment and pension payments. The registers of these institutions are fully available for statistical purposes. Register data are characterised by the absence of sampling errors and inexpensive collection.

The main disadvantages of centrally registered data and, to a lesser extent, of data collected from companies are the limited number of variables available and the conceptual discrepancy between those variables and statistical objectives.

In the case of labour accounts, total earnings data provided by social security institutions are used according to a gross earnings concept, which covers all earnings components submitted in connection with the payment of social security contributions.

### **The labour accounts**

The labour accounts represent a statistical system of core labour variables acquired through integration within the statistical labour information system. The latter is characterised by its comprehensive coverage and internal consistency, both over time and in respect of different variables. As such, the labour accounts offer a framework for the collection of labour data from all kinds of source statistics. The principal data on the main subjects covered by the framework are labour input aggregates (persons, jobs, hours etc.) and labour payments (as income and costs), both of which are identified by relevant characteristics.

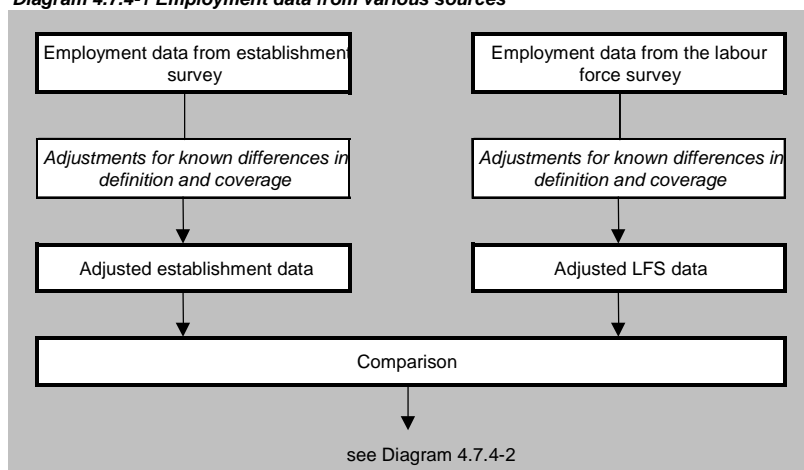


The conceptual framework of the labour accounts consists of a set of definitions (identities) relating both to macro-variables and aggregates and underlying micro data. In the Dutch labour accounts, the main identity relations associated with employee labour are:

- number of employed persons = number of principal jobs;
- number of principal jobs + number of secondary jobs = total number of jobs;
- number of jobs x annual earnings per job = total earnings;
- contractual hours + overtime hours = paid hours;
- annual paid hours per job x regular hourly earnings = regular annual earnings per job;
- number of jobs x annual bonuses and allowances per job = total bonuses and allowances;
- regular earnings + bonuses and allowances = total earnings.

The compilation of labour accounts starts with a comparison of data from establishment employment surveys and the LFS. The following diagram shows the first two stages of the process, involving adjustments for known definitional and coverage differences. This is done not only for employment data, but also for earnings and working hours. Some source data adjustments are made to micro data and meso-totals, with averages being partly adjusted. All adjustments are explicitly documented in order to arrive at a reproducible procedure which clearly describes the linkage between the original source data and the data obtained from the integration process.

**Diagram 4.7.4-1** Employment data from various sources

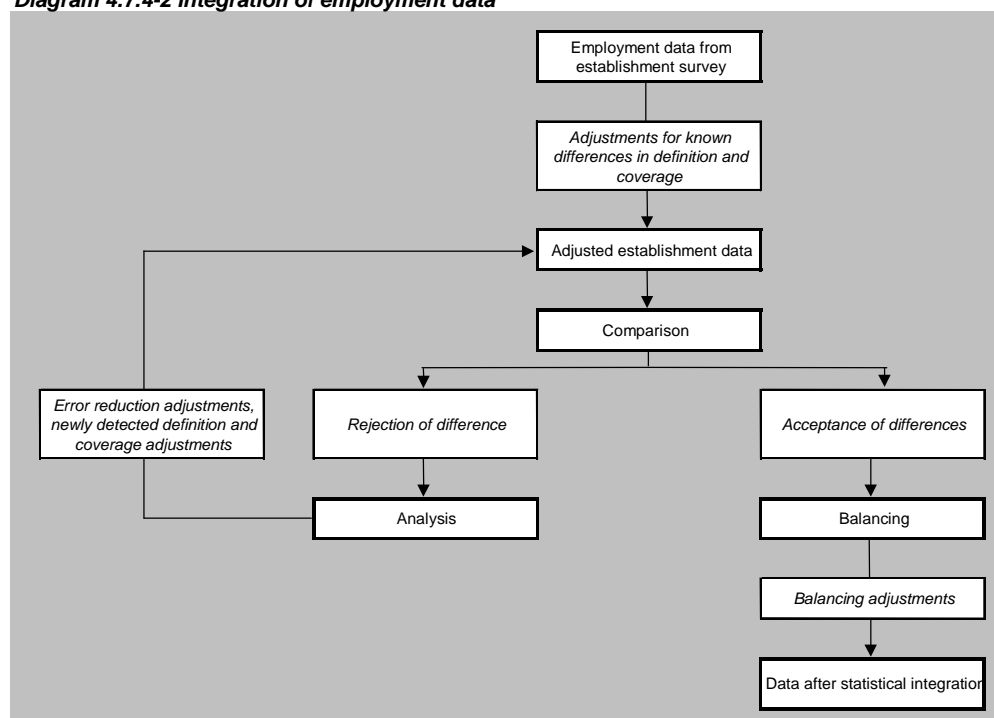


Whereas data quality control within source statistics mainly involves separate internal consistency checks in respect of each reference period and one previous period, the labour accounts approach introduced additional quality checks at the comparison stage as indicated in the above diagram. Regular analysis is carried out into:

- employment levels and trends, measured by establishment surveys, compared with those of the LFS;
- employment and average earnings levels and trends (establishment surveys) compared with those of the total wage sum indicated by both establishment surveys and social security records;
- the interaction of changes in hourly earnings, average annual working hours and average annual earnings;
- time series relating to structural changes in the labour market (branch of industry, gender, full-time/part-time employment, flexible and permanent jobs).

As well as defining the relationship between the published labour accounts variables, the identity relations presented before are used extensively to trace both sampling and non-sampling data errors during the integration process. This is an iterative procedure, illustrated by the diagram in respect of employment data. The same procedures are used for the other variables included in the labour accounts. In those procedures, the term *balancing* is reserved for the final mathematical resolution of outstanding minor discrepancies. All adjustments designed to eliminate unacceptable discrepancies are explicitly documented at an earlier stage referred to as the minimisation of measurement error.

**Diagram 4.7.4-2 Integration of employment data**



### **Labour data in national accounts**

The compensation of employees is fully incorporated in the national accounts system. Although the related labour input in full-time equivalents represents a kind of by-product it, too, has been presented in Dutch national accounts since the Second World War.

### **Production statistics**

The national accounts are mainly based on establishment data, and more specifically on production statistics. For each type of industry, these statistics provide data on the structure and volume of output, intermediate consumption and value added, including wages and salaries and employers' social contributions. Most production statistics also supply data on the number of jobs. Other sources used for the compilation of compensation of employees are the May agricultural census, cost and finance statistics for the health sector, banks and insurance companies and government data on public administration, defence and education.

Production statistic questionnaires are compiled partly with reference to the wage concepts to be included in national accounts and partly on the basis of general bookkeeping practices. The frequently included 'Other personnel costs' item is particularly difficult to break down into wages and employers' contributions on the one hand and intermediate costs on the other.

### **Social funds**

Statistics Netherlands receives separate (often integral) data on the payment of employers' contributions to pension funds and social security institutions (premiums and lump-sum payments). This enables it to provide data on total premiums received, classified by specific objective (disability, unemployment, pensions). Nevertheless, information on branches of origin is not generally available.

### **Compilation of compensation of employees and full-time equivalent jobs in the national accounts context**

The Dutch national accounts contain a fairly detailed description of the production process, both with regard to branches of industry and a goods/services breakdown. Until recently, however, the labour input data were treated exclusively as a single, homogeneous production factor. Branch specialists use these data for highly detailed calculations of wage sums and social contributions. Specific adjustments compared with output statistics were required for the conversion of measured wage data to SNA 93 concepts, the quantification of payment in kind pursuant to SNA 93 rules, an additional estimate of black (concealed) labour and the filling of information gaps. Quality checks at this stage cover the production/wage sum and wage sum/employment relationships.

Most of the national accounts source data do not cover fte jobs directly. In such cases, fte figures are estimated with reference to job data at a specific point in time and part-time ratios covering previous periods.

Prior to the balancing procedure, employers' social security contributions are broken down by multiplying branch paid by destination. In a number of cases (though not yet systematically), additional quality checks have been performed during national accounts balancing with regard to wage levels/changes per full-time equivalent and estimated incidental wage trends.

### **National accounts and labour accounts**

#### **Results achieved**

Since the 1995 revision, the national accounts and labour accounts both describe the same population and provide exactly the same data on compensation of employees (employee costs in labour accounts terms) and fte jobs. This enables other socio-economic data from the labour accounts to be combined with economic data from the national accounts (including the SAM extension).

#### **The tuning process**

With the linking of both production processes, additional quality checks became available from a comparison of the two sets of results. Starting from the most marked differences, discrepancies were discussed with subject specialists from each side, leading to adjustments in both types of accounting data. This process was repeated several times until full agreement was reached on all common figures. In this connection, wage sum and social contribution comparisons were the main focus of attention.

## **4.8 Other taxes on production**

Table 4.8-1 summarises the scope and composition of other taxes on production in the Netherlands. These represent slightly more than 1% of GDP at market prices. The table also indicates the sources and estimation methods used. It shows that immovable property taxes constitute the main type of other taxes on production, representing 40% of the total. Motor-

vehicle tax, environmental levies and charges on product and commodity boards (PBO levies) are other important taxes on production.

**Table 4.8-1 Other taxes on production, 1995**

		Source		Estimation method/adjustments
	<i>NLG million</i>	%		
Immovable property tax	2900	40	Local accounts analysis	Production share based on commercial premises estimate (35%) plus owner/occupier estimate (5/9* 65%)
Motor-vehicle tax (incl. road-tax disc)	1238	17		
National motor-vehicles tax	1115	15	Min. of Finance tax survey.	Production share based on 95 budget survey + annual analysis
Eurovignette (road-tax disc)	47	1	State Records	
Provincial motor-vehicles tax	76	1	Provincial Records	Production share based on 95 budget survey + annual analysis
Environmental levies	1810	25		
Sewage charges	322	4	Local accounts analysis	Production share based on 95 budget survey: 20% total
Water-pollution levies	693	10	Records/local accounts	Production share based on database analysis
Water-board turnover levy	693	10	Water-board records	Production share based on database analysis
Other environmental levies	102	1	State Records	
Other	1335	18		
PBO-levies	716	10	PBO-records	
Chambers of Commerce registration fees	266	4	Annual reports	
EU-sugar stocks levy	73	1	Min. of Agriculture monthly statements	
Tourist tax	116	2	Local accounts analysis	
Levy on mineral-oil product stocks	164	2	State Records	
<b>Total</b>	<b>7283</b>	<b>100</b>		

Nearly all other taxes on production are local rather than national or EU taxes. The only significant exception to this rule concerns motor vehicles, which are subject to an essentially national tax.

Other taxes on production are defined with reference to ESA 95 (see paragraphs 4.22-4.24). The principal difference with regard to taxes on products is that the latter are levied on outputs (e.g. excise duties), whereas other taxes on production relate to inputs (e.g. taxes on the use of motor-vehicles, dwellings or offices). Taxes on products are summarised in paragraph 3.24.

The main difference from income, property and similar taxes is that the latter are not directly connected with the production process. This constitutes an extremely important difference for the definition of other taxes in the Netherlands in view of the fact that the majority of other taxes on production are paid partly by producers and partly by consumers. These are taxes on immovable property and motor-vehicles together with certain environmental levies, such as sewage charges. If these taxes are paid by producers, they are classified as other taxes on production. If paid by consumers, they become income, property or similar taxes.

The producer share of immovable property tax can be broken down into the following three elements:

- taxes on commercial property owners;
- taxes on commercial property users;
- taxes on property owners (home ownership).

Only the immovable property tax on users of dwellings is not imputed to producers.

In 1995, the total immovable property tax was calculated almost exclusively (95%) with reference to local authority accounts.

The breakdown of taxation with reference to production as against income, property and the like was based on a survey conducted in 1999 (see T.R. Pfaff, W.P. de Ruiter and E.N. Verburg, 1999, 'Two-thirds of immovable property tax accounted for by dwellings'). This survey indicates that 65% of immovable property taxation relates to dwellings, with 4/9 thereof covering "use-tax". This means that 29% of total immovable property taxation must be regarded as taxes on income, property and the like, so that the remaining 71% involve other taxes on production. The survey was based on random sampling of local communities with more than 50 000 inhabitants.

The plausibility of these percentages was examined with reference to the 1995 household budget survey which indicates the average amount paid per household for the user share of dwellings. When multiplied by the number of households, this produced a figure corresponding to 32% of total immovable property taxes in 1995. This means that the 29% indicated by the 1995 survey also represents a fairly reliable estimate for 1995.

The breakdown of motor-vehicle taxes in 1995 into a producer and consumer component was based on the household budget survey. The amount of such taxes paid by consumers (NLG 3 700 million) was estimated by multiplying the average household figure indicated by the budget survey by the number of Netherlands households. The plausibility of this figure was checked by separately calculating the number of privately-owned vehicles (= number of private cars - number of company cars) and vehicle types (petrol-, diesel- and gas-driven and different weight categories: < 850 kg, 851-1150 kg and > 1151 kg) and multiplying the results by the different 1995 rates. The result of this alternative calculation (NLG 3 800 million) confirmed the plausibility of the budget-survey estimate. Both calculations also confirmed the suspicion of certain users that the pre-revision estimate based on an old allocation key (NLG 2 100 million) was no longer relevant and required substantial adjustment. The producer share of motor-vehicle taxation was calculated as the difference between the total and the consumer share.

A new investigation of the appropriate motor-vehicle tax allocation key proved necessary for several years after 1995. This was because rate adjustments were not uniformly distributed between producers and consumers and the levy basis had been significantly altered (from use of the public transport network to motor-vehicle ownership; many car-owners claimed not to use the public highway).

The breakdown of the producer and user shares of sewage levies was based on the household budget survey. The significantly different result produced by comparison with pre-revision figures was confirmed by a more qualitative survey (thus, the content of the sewage levies concept proved to be somewhat different from originally assumed). Levies on water pollution and water utility turnover were broken down on the basis of administrative records identifying customer payments.

#### **4.9 Other subsidies on production**

Table 4.9-1 summarises the scale and composition of other subsidies on Netherlands production in 1995, which represented only 0.3% of GDP at market prices.

The table shows that wage and salary subsidies are the most important of these subsidies, representing approximately 45% (NLG 1 million) of the total. Other subsidies of this type relate to interest, the promotion of energy-saving and the stocking of oil or sugar.

**Table 4.9-1 Other subsidies on production, 1995**

	<i>NLG million</i>	<i>% of total</i>
Foodstuffs (EU subsidies)	211	10
Wages and salaries	1000	45
Commodity boards, etc.	449	20
Other	546	25
Interest	78	
Mineral-oil reserves	164	
Other (e.g. on energy saving)	304	
<b>Total</b>	<b>2206</b>	<b>100</b>

The scale and composition of other subsidies on production in 1995 is not, however, representative for later years. Thus, wage and salary subsidies already totalled NLG 2 500 million in 1996, rising to NLG 6000 million in 1999. Apart from the increased structural importance of these subsidies, there were two other major incidental subsidies after 1995, namely the NLG 2 500 million swine fever compensation paid in 1997 and the NLG 500 million compensation for harvest/crop water damage in 1999 (see also paragraph 3.7.1).

Other subsidies on production were defined with reference to ESA 95 (see paragraphs 4.36-4.40). The major difference compared with subsidies on products is that the latter are granted on the basis of confirmed outputs (for example, public transport), whereas other subsidies on production are based on inputs/costs incurred. The composition of subsidies on products in the Netherlands is summarised in paragraph 3.26.

Both market producers and other non-market producers are eligible for a particular type of other subsidy on production in the form of general contributions. In the Netherlands, these relate solely to a number of wage and salary subsidies, such as contributions for subsidised jobs, mainly for the young and the long-term unemployed, and reduced payments for the engagement of the long-term unemployed.

It is, however, essential to distinguish the recipients of specific government contributions, since the latter are registered as other subsidies on production only if made to market producers and are classified as other income transfers if provided to other non-market producers. An example would be government contributions to the Developing Countries National Investment Bank<sup>11</sup> in connection with the provision of low-interest loans.

The basic distinction relative to capital transfers is that other subsidies on production are ongoing in character, for example being intended to reduce wage and salary costs. Investment payments are not classified as other subsidies on production since they are designed to help finance investment. Nor is the provision of credit classified under this heading.

<sup>11</sup> This is a non-market producer, since yield represent less than 50 percent of production costs (see also the memo of D. van Tongeren, 2000).

## **4.10 Gross operating surplus**

### **4.10.1 Introduction**

The significance of the income approach for the final results increased after the 1995 revision, although less with regard to the scale of GDP than the breakdown of gross value added and employee remuneration by different sectors. In particular, the compilation of the activities/sectors cross-classification table made use of sources which, prior to the revision, had been confined to other calculation transactions.

In fact, the income approach, too, involves a production-based estimate or the derivation of gross operating surplus by the deduction of intermediate consumption from output. The essential difference between the production and income approaches lies in the fact that the latter is based on sources designed to describe unit financing and income distribution. This means that another observation unit is involved - at least in the non-financial corporations sector.

In estimating gross operating surplus in the government and NPISH sectors, it is sufficient to establish their consumption of fixed capital. Since units are essentially described with reference to non-market production in these sectors, output value is established by deducting other subsidies on production from the combined total of intermediate consumption, employee remuneration, fixed-asset consumption and other taxes on production, so that net operating surplus is, by definition, zero.

An independent estimate of the gross operating surplus of the other sectors is made on the basis of relevant sources, which are also used to draw up the linkage table between the supply and use tables and sector accounts.

In the case of certain sub-sectors, the source is identical to that used for the supply and use table. This is frequently true of data relating to non-profit institutions, where the same unit is used to describe both the supply and use tables and the sector accounts. Examples would be non-profit healthcare bodies and pension funds. Commercial undertakings are frequently active in several spheres, using different units for the description of the production process and the sector accounts. This section will essentially examine the sources compiled on the basis of these institutional units.

The following sub-paragraphs provide a sector description, covering non-financial corporations (4.10.2) and households (4.10.3).

### **4.10.2 Non-financial corporations**

The non-financial corporations sector can be subdivided as follows:

- A. public and private limited companies and cooperatives not engaged in financial activities or exploiting immovable property;
- B. exploitation of subsidised accommodation;
- C. other institutions and associations;
- D. quasi-corporations owned by households and partnerships;
- E. government-owned quasi-corporations;
- F. public and private limited companies and cooperatives exploiting immovable property.

## **A. Public and private limited companies and cooperatives not engaged in financial activities or exploiting immovable property**

These units are described in company financial statistics, which are sub-divided with reference to:

- A1. large enterprises;
- A2. small enterprises.

### **A1. Large enterprise financial statistics (SFGO)**

The SFGO describes units not engaged in financial activities (or exploiting immovable property) which have total assets of more than NLG 25 million. The survey relates solely to units having the legal status of public and private limited companies, cooperatives and certain foreign legal entities. It is based on a questionnaire sent to all units satisfying these criteria and covering items classified under financial administration and/or the annual accounts. The surveys are conducted annually. The first results (not used in the national accounts) are available 11 months after the accounting period, with fairly definitive results being provided in March of year  $t+2$ .

The observation unit is the firm's consolidated "Dutch" company, the enterprise group. Thus, relations with ROW group companies are deconsolidated and accounted for in terms of group company results, loans to or from group companies and the like.

The questionnaire covers all normal annual accounting items, together with an estimate of change for tangible and financial fixed assets and equity capital. For this estimate, the enterprise must indicate changes in the item in question between 1 January and 31 December, together with a breakdown of purchases, sales, revaluations and the like.

In principle, an exhaustive observation is conducted. The 1995 survey revealed a population of 2 410 enterprise groups, with 347 failing to respond. The figures are grossed up by a stratum-related gross-up factor to take account of non-response. A stratum depends on the activity and scale (total assets) of the enterprise. Non-response is particularly marked in smaller size categories. Although it represents approximately 15% when expressed in number of units, it accounts for only 3% of the (grossed-up) final balance.

The gross operating surplus cannot be directly derived from the questionnaire since the observation is based on definitions from business administration. The following adjustments are made to arrive at the operating surplus:

- adjustments for paid concessions, ground rent, the purchase of software and unsuccessful borings. In general expenditure on software is recorded under costs of intermediate inputs, while in national accounts this should be recorded as an investment. Whilst some ground rent and (natural gas) concessions are recorded as current costs in the annual business accounts, they are classified as income from land and mineral reserves in the national accounts. From the standpoint of business economics, successful borings are entered as assets, whilst unsuccessful borings are directly recorded as costs. Other exploration costs relating, for example, to research and transport are also classified under current costs. All borings and the other costs referred to are treated as fixed capital formation in intangible-asset in the national accounts;
- current costs in business administration and staff costs are not identical to the concept of intermediate consumption and employee remuneration, since some of these costs are recorded as reserves from the business economics standpoint. This means that business- and macro-economic expenditure are recorded at different times, which can produce an



underestimate in the former case if the reserves are constituted, for example, by an abnormal charge. To correct this, changes in reserves are imputed to the corresponding annual accounts items on the basis of an accounting plan.

## **A2. Small enterprise financial statistics (SFKO)**

These statistics relate to enterprises with total assets of less than NLG 25 million. The figures are obtained from a database compiled by the Ministry of Finance, which contains a great deal of information from corporate tax declarations. This relates to certain items in the profit and loss account and the composition of the closing balance at the end of the accounting year. Units being part of an enterprise group with total assets of more than NLG 25 million are removed from the database, because they are described by the SFGO. Similarly, units engaged in financial activities or the management of immovable property are eliminated, since they are no part of the non-financial corporations sector. The remaining units constitute the statistical population.

The unit of observation is the fiscal unit identified for corporate taxation purposes. In principle, database information becomes available every quarter, so that several estimates are also made for each year. In the case of national accounts estimates, the SFKO is based on the 'year t + 5' quarters (revised provisional year) and the 'year t + 8' quarters (definitive year) databases.

Because of the use of fiscal data, a number of adjustments are carried out to arrive at a gross operating surplus in accordance with the ESA definitions. Thus, gross operating surplus is adjusted to take account of the increased reserves, since additions cannot be treated as current transactions. These changes can be traced with reference to closing balances in successive years. Since only the situation at the end of the accounting year is known, the position at the end of the preceding year must be adjusted to take account of units transferred to the SFGO. No adjustment is made for income paid from land and mineral reserves which is normally recorded as costs for tax purposes, because the amounts involved can be assumed to be relatively small.

## **B. Exploitation of accommodation by housing corporations**

In estimating the exploitation of (rented) accommodation in the supply and use tables, the statistics on housing corporations are only referred to on a very limited scale. They are used to a far greater extent to estimate the gross operating surplus of the non-financial corporations sector.

These statistics describe all housing corporations, local property management enterprises and other bodies which are obliged (by the decision on the management of the subsidised rental sector) to communicate essential data to the public authorities. The data are processed by the Ministry for Housing, Regional Development and the Environment (VROM) in particular the Public Housing Inspectorate, whose reports cover the housing stock, financial indices, rental trends and housing allocation. Housing corporations include only bodies recognised by Royal Decrees, which limit the activity in question to the public housing sector. Reference is made to the profit-and-loss account and the balance sheet of non-financial corporations. Whilst observation is exhaustive in principle, a small proportion of these bodies (always very small undertakings) either fail to report or do not observe the deadline. In calculating gross operating surplus, maintenance costs are adjusted. The annual reports give a different definition of small- and-large-scale maintenance from that required by the ESA 95 guidelines.

This adjustment makes use of data supplied to the CBS by housing corporations in the context of maintenance statistics.

### **C. Other institutions and associations**

Reference can be made to the description of the method and sources used in respect of the corresponding activity for the estimation of the gross operating surplus of other institutions and associations in the non-financial corporations sector. These bodies, which involve both a unit covering the production process and a unit covering the sector, are essentially institutions and associations engaged in healthcare, welfare, employer representation and specialist training.

### **D. Quasi-corporations owned by households and partnerships**

Quasi-corporations owned by households include large family firms without legal body which, in practice, enables the management to take independent decisions. The number of employees is used as a criterion. Any firm with more than 100 staff is assumed to be a quasi-corporation with management and ownership consequently being broadly divided along the same lines as in enterprises being legal bodies. Some forty units are involved. Estimation was based on unit classification by activity and size category. Transactions are estimated by averaging their scope for the activity and size category concerned in the case of each quasi-corporation.

Partnerships are estimated in exactly the same way on the assumption that partners in firms with more than 100 employees possess legal status, by contrast with the partners of smaller firms who are treated as natural persons.

### **E. Quasi-corporations owned by the government**

The gross operating surplus of government market enterprises is estimated on the basis of data obtained from statistics relating to government activities. Market activity is deconsolidated in calculations relating to local authorities, communal associations, provinces and the like, resulting in estimates in respect of government market enterprises. These are relatively few in number, although the exact number is unknown. The response depends on the number of local-authority accounts and the like analysed for the year in question. In principle, there is no grossing-up to take account of the quasi-corporations that are not covered. This is because large quasi-corporations are frequently considered to form part of a major commune (or communal association). All large local authority accounts are analysed.

### **F. Public and private limited companies and co-operatives exploiting immovable property**

This sub-group includes units having the status of legal body acting as agents for and/or managing immovable property, with the exception of those indicated under B.

Statistics Netherlands estimated the exploitation of dwellings and business premises and immovable property management/intermediation on the basis of a combination of fiscal information (corporation tax declarations) and the analysis of annual reports. The statistics in question were therefore partly based on fiscal units and partly on groups of enterprises.

The survey concerning the exploitation of business premises does not appear to have produced particularly useful results. Some of the fiscal units described were probably sub-sections of financial corporations or involved supporting unit of an enterprise group engaged

in another activity. In each case, the balance-sheet structure did not reflect what could be expected of a unit principally engaged in immovable property management.

Whilst other survey estimates were used, questions can still be asked in certain cases on the quality of the results (specifically in respect of current transactions). The poor quality of the estimates may partly due to the very poor response. Thus, approximately 35% of immovable property managers responded, comprising somewhat less than 30% of employees. The response of immovable property agents was 39% and 40% respectively for the two variables.

Fiscal definitions were not adjusted in line with national accounts in view of the uncertainties already attaching to the estimates. Private and public limited companies and cooperatives acting as immovable property managers and agents account for a very small proportion (approximately 2%) of the total gross operating surplus of the non-financial corporations sector.

#### **4.10.3 The household sector (home-ownership imputation)**

The gross operating surplus received by households relates solely to home ownership. Remaining income from self-employed entrepreneurship is described under mixed income in paragraph 4.11. Since mixed income also covers payments by individual (self-employed) entrepreneurs for the production factor labour, it represents a combined remuneration for both work and entrepreneurship.

Income statistics provide a source for the estimation of gross household operating surplus. These statistics (see paragraph 4.11 for a more complete description) include the rateable value item. This must be seen as fiscally imputed income from ownership of a dwelling and thus comparable as a concept to the net operating surplus associated with home ownership. The income statistics were of comparatively little value in 1995, however, since the fiscal rental value was not actually based on the objectively determined market value of the property but on the (generally lower) value quoted by the owner/tax-payer. The latter frequently quoted the purchase price of their property over many years, even though property values had increased rapidly during that period. As a result, the income statistics are not used to estimate the operating surplus, which is fully determined with a reference to the supply and use tables. Further information can be obtained from the description of estimates of immovable property management in the supply and use tables.

#### **4.11 Mixed income**

Two sources are used to estimate household mixed income, namely the Income Panel Survey and the Self-Employed Survey.

##### ***Income panel survey***

This survey is based on a random sample of 75 000 households. As the name suggests, it involves a panel survey, which means that data from the same households are monitored for several years. These data are derived from various sources. Fiscal income data are supplied by the Ministry of Finance on the basis of household income-tax declarations. If the persons concerned are not liable to income tax, wage and other data are obtained from the pay slip. Information is also supplied by other bodies on such matters as the rental subsidies received

and educational funding. Lastly, supplementary calculations are conducted in respect, for example, of the level of child allowance paid to households.

### ***Self-employed survey***

The self-employed survey is based on a random sample of persons identified in the income panel survey who draw income from independent business activities. Self-employed entrepreneurs must provide the Ministry of Finance with a balance-sheet and profit-and-loss account in making their tax declarations. National estimates based on extrapolation are conducted in respect of all such entrepreneurs. Since this sample is very small (approximately 3 000 units), the level estimates can only be used at a higher level of aggregation than that at which the data become available. At the same time, reference can be made to results at lower aggregation levels, for example to estimate transactions on the basis of ratios.

A characteristic of the above-mentioned sources is that they are based on fiscal information and intended to facilitate income tax assessments. This has certain consequences for the usability of the results.

Self-employed entrepreneurs are defined differently in the national accounts and fiscal legislation. From the taxation standpoint, they are treated in this way if certain criteria, such as registration with a Chamber of Commerce, are satisfied. In the case of the national accounts, the existence of an employment contract is a major factor in deciding whether self-employed entrepreneurship exists. Although both definitions produce the same result in the overwhelming majority of cases, differences associated with particular activities are noted. Examples would be child-minding, the management of immovable property and domestic help. Remuneration for these activities is recorded as operating surplus in the national accounts, although they are not covered by the self-employed survey since the tax authorities virtually never treat the individuals concerned as self-employed entrepreneurs.

The proceeds of these activities are sometimes shown in the income statistics under such headings as "Other employment income". As a result, this item is partly imputed to employee remuneration and partly to the operating surplus in national accounts estimates. The operating surplus incorporates data which must be supplied to the tax authorities concerning rental receipts, leases and the like and associated costs.

For a certain part these activities will not be included in the income statistics because they are performed illegally, the individuals concerned are not subject to tax or the tax authorities do not regard the activity as a source of income. An example of the latter would be the large-scale maintenance of owner occupied dwellings undertaken by property owners. Although the national accounts classify this as output, it does not give rise to (taxable) income from the fiscal standpoint. A supplementary estimate of the resultant operating surplus is based on the estimates of these activities in the supply and use tables.

**Table 4.11-1 Operating surplus / Mixed income sector households, 1995**

	<i>NLG million</i>
Operating surplus / Mixed income (gross)	88662
Unincorporated enterprises	50230
Other households	38432
Consumption of fixed capital	20413
Unincorporated enterprises	9693
Other households	10720
Operating surplus / Mixed income (net)	68249
Operating surplus (net)	10419
Mixed income (net)	57830
Unincorporated enterprises	40537
Other households	17293
Sub Unincorporated enterprises	
Mixed income (net)	40537
Agriculture, forestry and fishing	11988
Manufacturing	1668
Construction	2140
Trade, hotels, restaurants and repair	9637
Transport, storage and communication	1476
Financial and business activities	5613
Care and other service activities	8015

NB. Unincorporated enterprises are part of the sector households.

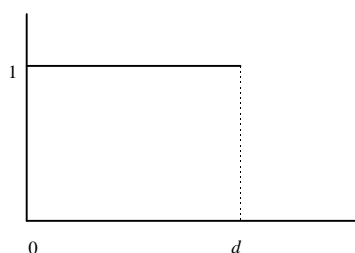
## 4.12 Consumption of fixed capital

The consumption of fixed capital is estimated with reference to the types of asset distinguished in ESA 95. The PIM is used for this purpose. The time series applied in the PIM-calculation is in conformity with the ESA-95 guidelines. Not in all cases the results of the PIM-calculations are directly used in national accounts. The adjustments were mainly caused by second hand sales and purchases.

ESA 95 recommends the PIM for the calculation of the stocks fixed asset whenever direct information is not available (par. 6.04). Consumption of fixed can be calculated on the basis of these stocks. Net capital stock, which appears in the balance sheets, can also be derived using a PIM approach. The basic PIM principles will be discussed in this section.

On the basis of the PIM, gross capital stock is calculated as the sum of gross fixed capital formation in previous years which is still in service. In the simplest case, the total investment in a particular asset is assumed not to deteriorate during its projected service life and is discarded as a whole after that period. Thus, denoting expected service life by  $d$ , an asset lasts exactly  $d$  years (see figure 4.12-1).

**Figure 4.12-1 PIM Step Survival function**



This can be expressed in the following formula:

$$(4.1) \quad GCS_{t,t} = \sum_{i=0}^{d-1} I_{t-i} * P_{t-i,t}$$

where  $GCS_{t,t}$  = (gross) fixed-asset stock in year  $t$  in year  $t$  prices  
 $I_t$  = gross fixed capital formation in year  $t$  in current prices  
 $P_{t-i,t}$  = year  $t$  price index with base year  $t-i$   
 $d$  = expected service life

Calculations using the PIM produce a gross capital stock by the end of an accounting period. Assuming straight-line depreciation, consumption of fixed capital can be calculated using formula (4.2).

$$(4.2) \quad CFC_{t,t} = 1 / d * GCS_{t,t}$$

At the same time, this calculation creates a bias, because consumption of fixed capital is also imputed to the December investments. Assuming an even distribution of fixed-asset acquisitions over the year, the average stock of the current year  $t$  and the previous year  $t-1$  (both, of course, in year  $t$  prices) seems to provide a better estimation basis. Subsequently, again assuming straight-line fixed-asset depreciation, fixed capital consumption (CFC) is calculated as follows:

$$(4.3) \quad CFC_{t,t} = 1 / d * \left\{ (GCS_{t,t} + GCS_{t-1,t}) / 2 \right\}$$

Assuming straight-line depreciation, annual fixed-capital consumption is equivalent to:

$\{1/2d\} * I_t$  in year  $t$   
 $\{2/2d\} * I_t$  in year  $t+1$  to  $t+d-1$   
 $\{1/2d\} * I_t$  in year  $t+d$

Thus, this accumulated annual fixed-capital consumption can be expressed as:

$$(4.4) \quad \sum_{j=0}^i \sum_{t-j}^I CFC = I_t * \{1+2i\}/2d$$

#### 4.12.1 Service life

Three sources of information are available for the estimation of service life, namely:

- directly observed capital-stock and discard data;
- fiscal data;
- business data.

The estimates will also be compared with practices in other countries, based on an OECD study of its members' fixed-capital stock measurement methods (see OECD, 1993).

### *Directly observed data*

Statistically-based estimates of service life are scarce. Fiscal data and/or bookkeeping practices are the main sources of information. This paragraph presents estimates of service life based on directly observed capital stock and discard data.

In the early eighties, PIM difficulties prompted Statistics Netherlands to adopt Direct Observation of Capital Stocks (DOC) as a measurement method. At present, Statistics Netherlands monitors DOC capital stock benchmarks in each manufacturing industry division every five years. In addition to these statistics, it introduced a discard survey in 1991 (see Smeets and Van den Hove, 1993). Together with the investment data, the discard survey indicates any replacement of existing tangible assets or additions to the capital stock levels. Statistics Netherlands is in the fortunate position of having three data sources available for capital-stock estimates in respect of manufacturing industry, namely capital stock benchmarks, discard surveys and statistics on gross fixed capital formation. These data can also be used to estimate fixed-asset service lives.

All three sources use the same asset and industry classification.

### *Capital stock statistics*

Two or three benchmarks are usually available for any manufacturing industry division, that is a two-digit standard industrial classification. The capital stock survey records all fixed assets used by enterprises in their production process, whether these are owned, rented or acquired under a leasing contract.

The capital stock survey conducted by Statistics Netherlands contains information on eight types of goods:

- land and sites (only site purchase and sales);
- industrial buildings (e.g. factories, offices, shops, garages and sheds);
- civil engineering works (including site improvements), (e.g. roads, oil pipelines);
- external transport equipment (e.g. excavators, dredgers);
- internal means of transport (cranes, pulleys, assembly lines);
- computers (freely-programmable data-processing equipment, including peripherals but excluding machinery with embedded software), (e.g. PCs, printers);
- other machinery and equipment (hydraulic and pneumatic installations, communications equipment, measuring equipment, control equipment);
- other tangible fixed assets (furniture, freight containers, silos).

Capital stock benchmark surveys are conducted in rotation, so as to cover each manufacturing industry division every five years. Estimates for the intervening years correlate with the initial benchmark capital stock plus gross fixed capital formation and minus withdrawals in those years.

### *Discard statistics*

The second source available for service-life calculations are the discard statistics (disinvestments) as a counterpart to the investment statistics. Discards in a particular year comprise all fixed assets which are no longer used in production, having either been scrapped or sold on the second-hand market. The discard survey started in 1991.

### *Investment statistics*

The third source is the tangible fixed assets investment survey providing data from 1950 to the present. The survey supplies information on all annual additions to the in-service stock, comprising directly entering “off-the-shelf” capital goods and transfers of completed facilities from the work-in-progress inventory.

Together with an econometric model, these data are used to estimate probable service life.

Assuming a Weibull distribution function, the survey data can be used to estimate the optimum integrated hazard rate parameters in accordance with the following linear relationship.

$$(4.5) \quad \ln \left( \sum_{i=t-x_k}^t \frac{R_{t,i}}{GCS_{t,i} + R_{t,i}} \right) = \beta + \alpha \cdot \ln(x_k) + \Delta_{H,k}$$

where:

$x_k$  = the actual service life of the  $k^{\text{th}}$  observed withdrawal

The error term  $\Delta_{H,k}$  identifies the difference between the assumed Weibull model and the measured hazard rates. The adoption of linear regression for equation (4.5) ensures optimum estimates for  $\alpha$  and  $\beta$ , denoted as  $a$  and  $b$ . Using the  $a$  and  $b$  estimates, parameter estimates can be derived for the Weibull distribution  $\alpha$  and  $\lambda$  by

$$(4.6) \quad \begin{aligned} \hat{\alpha} &= a \\ \hat{\lambda} &= e^{b/a} \end{aligned}$$

The estimated average service life of the capital good under consideration can then be estimated by

$$(4.7) \quad E\{X\} = \frac{1}{\hat{\lambda}} \cdot \Gamma(1 + 1/\hat{\alpha})$$

### *Business and fiscal data*

With regard to the service lives applied by enterprises to calculate their depreciation on tangible and intangible assets, a distinction must be drawn between the fiscal and business approaches. In the latter, the starting point is the legislation concerning annual business reports. In this study, approximately 100 annual reports were analysed.

Service lives from the fiscal standpoint are based on taxation policy.

The legislation on annual company accounts and reports states that annual depreciation on tangible fixed assets must be calculated applying a method based on expected service life. Service lives may be computed from either a technical or an economic standpoint. The depreciation method will be judged by reference to “generally accepted” practice.

A “best-practice” table for service lives per type of asset and industry was drawn up on the basis of the aforementioned sources and estimates.



**Table 4.12.1-1 “Best-practice” service lives**

	Tangible assets						Intangible assets		
	Dwellings	Buildings	Other construction	External transport	Machinery	Computers	Other assets	Software	Mineral exploration
		<i>years</i>							
Agriculture/forestry		45	35	12	15	5	10	3	
Fishing		50	35	25	15	5	10	3	
Mining and quarrying		40	35	10	20	12	25	3	40
Food and beverages		43	35	10	28	13	27	3	
Textile/leather		47	35	10	28	15	40	3	
Paper/paper products		55	35	10	29	10	36	3	
Petroleum + products		46	35	10	37	10	38	3	
Chemical industry		39	35	10	32	13	38	3	
Basic metal + products		47	35	10	49	16	19	3	
Other manufacturing		47	35	10	32	12	34	3	
Public utilities		47	35	10	32	12	34	3	
Construction		47	35	10	20	12	34	3	
Trade		60	35	8	15	5	10	3	
Hotels, restaurants etc.		60	35	8	15	5	10	3	
Transport		60	35	*)	15	5	10	3	
Banking and insurance		60	35	8	15	5	10	3	
Rented dwellings	75	60	35	8	15	5	10	3	
Rented buildings		60	35	8	15	5	10	3	
Commercial services		60	35	8	15	5	10	3	
Government		60	35	8	15	5	10	3	
Health care		60	35	8	15	5	10	3	
Other services		60	35	8	15	5	10	3	

NB. Ships, aeroplanes, trains: 25 years; other 10 years.

#### 4.12.2 Discard patterns

The main assumption behind the standard PIM application is that total investment in a particular asset does not deteriorate during its expected service life and that the entire asset is discarded thereafter. Thus, the survival function of an asset is simply a step function - for the standard-PIM method. This section presents alternative discard patterns based on more elaborate survival functions, allowing both earlier and later asset retirement. The next paragraphs treat gross capital stock, the depreciation model and the net capital stock for a general survival function and provides a simple illustrative example.

In the application of the PIM, the survival function can be equated with the tail of the probability function relating to an asset's service life, i.e.

$$(4.8) \quad S(t) = 1 - F(t)$$

where  $S(t)$  is the survival function and  $F(t)$  the service-life probability distribution. Since  $F(t)$  indicates that asset service life probably does not exceed  $t$ , the probability of an asset having a service life not exceeding  $l$  is 0 for all values of  $l < d$  in the case of a simple step function, whereas the corresponding probability for  $d$  is 1. Thus, with probability 1, the service life of an asset (in the case of the PIM) equals  $d$ . Moreover, the expected service life  $d$  then indeed corresponds to the projected asset service life with respect to the probability distribution  $F$ .

#### 4.12.3 Gross capital stock

Using a survival function  $S$ , the gross capital stock can be estimated with the aid of the following formula:

$$(4.9) \quad GCS_t = \sum_{j=j_0}^t I_j S(t+1-j)$$

where  $GCS_t$  denotes gross capital stock at the end of year  $t$ ,  $I_j$  the investment in year  $j$ ,  $j_0$  the first reported investment year and  $S(t+1-j)$  the amount of the year  $j$  investment surviving at the end of year  $t$ . Note that  $t+1-j$  equals the actual service life of a year  $j$  asset *at the end of year  $t$ , i.e., just before year  $t+1$* . Moreover, price changes are assumed to be zero for the sake of formula simplicity.

#### 4.12.4 Consumption of fixed capital

A frequently used model for estimating consumption of fixed capital under the PIM is simply to assume that an equal amount of the investment is written off during each year of an asset's life. However, since the gross capital stock is calculated at the end of each year, this simple model yields the same consumption of fixed capital for assets acquired in January and December. The National Accounts Department of Statistics Netherlands circumvents this problem by defining the consumption of fixed capital as follows (see also equation 4.3):

$$(4.10) \quad CFC_t = \frac{1}{2} \left( \frac{GCS_t}{d} + \frac{GCS_{t-1}}{d} \right)$$

When using a general survival function  $S$ , part of an investment is discarded before it has completed its expected service life and some of the assets will have a longer than expected service life. This effect should be taken into account in defining depreciation. In this connection, the following simple depreciation model should be considered.

Since the *actual* service life of an asset is not known beforehand, depreciation is assumed to be the same for each year in the period of ownership until the *expected* service life is attained. If an asset's service life is shorter than expected, its remaining value will be depreciated *at once*. Moreover, when an asset has completed its expected service life, its full value has been depreciated so that no further depreciation is necessary. Formally, therefore, fixed capital consumption is defined by:

$$(4.11) \quad CFC_t = \frac{1}{2} \left( \sum_{j=t-d+1}^t cfc(t; j) + \sum_{j=t-d}^{t-1} cfc(t-1; j) \right)$$

where  $cfc(t; j)$  represents the consumption of fixed capital at the end of year  $t$  of a year  $j$  investment, i.e.

$$(4.12) \quad cfc(t; j) = \begin{cases} \frac{I_j}{d} S(t+1-j) + [S(t+1-j) - S(t-j)](d - (t-j)) \frac{I_j}{d} & \text{if } t-d < j \leq t \\ 0 & \text{otherwise} \end{cases}$$

where the first term denotes the “standard” consumption of fixed capital and the second indicates the amount of discarded assets times the “remaining” expected service lives at the value for each of these years.

Note that the total value of the investment is written off:

$$(4.13) \quad \sum_{t=j}^{j+d-1} cfc(t; j) = I_j$$

A Weibull distribution is adopted for depreciation estimates in the context of the PIM.

The Weibull distribution is perhaps the most widely used service life distribution model because of its appropriateness and mathematical convenience. Its main features are outlined below. It also provides the theoretical background for the way service-life estimates are arrived at.

#### 4.12.5 Weibull distribution

The probability density function of the Weibull distribution is:

$$(4.14) \quad f_W(x) = \alpha\lambda \cdot (\lambda x)^{\alpha-1} \cdot e^{-(\lambda x)^\alpha}, \text{ for } x \geq 0$$

$\lambda$  – size parameter;

$\alpha$  – shape parameter.

The survival function can be derived using  $S_W(x) \equiv 1 - \int_{y < x} f(y) dy$  from:

$$(4.15) \quad S_W(x) = 1 - \int_0^x \alpha\lambda \cdot (\lambda y)^{\alpha-1} \cdot e^{-(\lambda y)^\alpha} dy = e^{-(\lambda x)^\alpha}$$

$S(0)=1$  and  $S(\infty) = 0$ . Furthermore  $S(1/\lambda) = e^{-1} \approx 0.368$  independently of  $\alpha$ .

Given the Weibull distribution parameters, the expected service life can be expressed as follows:

$$(4.16) \quad E_W(X) = \frac{1}{\lambda} \cdot \Gamma(1 + \frac{1}{\alpha})$$

#### 4.12.6 Depreciation methods

In addition to service lives and discard patterns, another parameter can be used in PIM calculations, namely depreciation pattern. Straight-line depreciation is applied in these calculations. This means that every a proportional part of a vintage of assets is written off.

## CHAPTER 5 EXPENDITURE APPROACH

### 5.1 Reference framework

Expenditure is calculated in the context of the supply and use table, where independent estimates of output, intermediate consumption and final expenditure are compared and balanced. This integrated procedure allows coordination of the GDP expenditure and production approaches. Table 5.1-1 indicates the shares of final expenditure in GDP at market prices in 1995.

**Table 5.1-1 Final expenditure and gross domestic product, 1995**

	<i>NLG million</i>	<i>% GDP</i>
Domestic product (gross, market price)	666035	100.0
Imports of goods and services	343060	51.5
Goods	279559	42.0
Services	63501	9.5
Final intermediate consumption expenditure	486714	73.1
Government	160042	24.0
Households, including NPISH	326672	49.0
Households	323046	48.5
NPISH	3626	0.5
Fixed capital formation (gross)	135192	20.3
Corporations	74952	11.3
Government	19741	3.0
Households, including NPISH	40499	6.1
Changes in inventories	4568	0.7
Exports of goods and services	382621	57.4
Goods	318934	47.9
Services	63687	9.6

NB. Changes in inventories include acquisitions less sales of valuables.

### 5.2 Valuation

All use table data are evaluated at purchase prices exclusive of VAT. This is the result of the net VAT registration applied, under which the use table columns indicate only non-deductible VAT as a total. Household consumption provides the most striking example. In the case of fixed-capital formation and intermediate consumption, net registration merely means that an amount can only be recorded for industries which are not allowed to settle VAT on purchases with the tax authorities.

In some cases, purchase-price valuation exclusive of VAT requires source-data adjustment to ensure appropriate incorporation in the use table. Thus, the budget survey data which are quoted in VAT-inclusive purchase values must be converted to exclude it. The same applies to intermediate consumption and sectoral investment in respect of which VAT may not be charged.

A table indicating prevailing commodities (approximately 800) VAT rates is used to exclude the tax from purchases. Goods and services are classified in the supply and use table so as to maximise homogeneity with the VAT rates. The commodity VAT figure is determined per use-table column (final expenditure category or relevant industry) by applying the prevailing

rate to the purchases price of the relevant transaction exclusive of VAT. Total non-deductible VAT amounts calculated in this way appear as a separate item in the use table.

Export data are included in the use table at their fob valuation by contrast with imports which are recorded at cif value. The transition from cif to fob import valuation is made using two lump-sum adjustment items in the accounting system.

### **5.3 Transition from private accounting and administrative concepts to the ESA 95 national accounts concepts**

Individual accounting and administrative concepts are not always consistent with the definitions used in the national accounts, the most striking example being investment in software and mineral exploration. Accounting practice records the majority of software purchases as current expenditure. To ensure accurate registration pursuant to ESA 95, the value of software purchases must be deducted from enterprise intermediate consumption and added to investment. In addition, own-account software is not generally regarded as investment, so that output is increased by the corresponding investment volume. The same registration differences are applied, *mutatis matandis*, to mineral exploration, particularly in the case of fruitless drilling.

In the case of consumption, registration differences play a part, among others, in healthcare and welfare, insurance and contributions to (sporting) associations.

From the household standpoint, only direct expenditure on medicines and other non-prescription products, patient health-cost contributions and (private) health insurance premiums are regarded as healthcare expenditure. This approach differs from national accounting registration, which focuses on the "consumption" of actual health-service products.

The national accounts registration of insurance services departs from the "premium concept" associated with individual consumers.

Whilst households tend to perceive contributions to (sporting) associations as consumption expenditure, the national accounts treat them as income transfers - frequently to NPISH.

Foreign trade registration differences relate to processing transactions and deliveries between affiliated enterprises; the gross registration required by ESA 95 in such cases frequently differs from accounting practice. Appropriate registration can be achieved by combining foreign trade data with the output and intermediate consumption of individual units.

### **5.4 Role of indirect estimation methods**

Indirect final-expenditure estimation methods are used in a limited number of cases, when no information available is from direct observation. Own-account software investment provides a good example in this connection. As has been pointed out, software never, or hardly ever, appears among registered company assets and is therefore not covered by the investment survey. This item is estimated indirectly on the basis of functional data concerning the number, type and costs of EDP staff per sector (see below for further details).

A comparable approach is adopted in estimating mineral exploration investment in respect of which drilling costs, among others, are taken as indicative (see below for further details).

In the case of consumption, indirect estimation methods play a part where direct household expenditure does not correlate with the corresponding national accounts concept. Healthcare and insurance services have already been discussed. In these cases, the commodity-flow method is used to estimate consumption, which is largely determined by output.

The imputed rental value of owner-occupied dwellings constitutes a special case which does not involve a *de facto* transaction, so that an indirect estimation method must always be applied. Consumption is equated with output in this instance.

### **5.5 Role of benchmarks and extrapolations**

On the basis of the available sources, an independent level estimates of final expenditure were made for the revision year. Because of the supply/demand confrontation in the supply and use tables, these estimates were adjusted, where necessary, to achieve the desired balance. This balanced estimates provide a starting-point for calculations in the post-revision years. Annual estimates of change are based on the same revision-year sources (see for an example the description of estimated intermediate consumption expenditure of households for further details).

In principle, new estimates of level are drawn up annually in respect of the foreign trade data. Advanced structural adjustments are made in the context of the supply/demand confrontation in specific cases, which consequently represent *de facto* estimates of change.

### **5.6 Principal approaches from the standpoint of exhaustiveness**

In the interest of exhaustiveness, supplementary estimates are made in respect of the different final expenditure categories. These are conducted by means of comparisons, based either on secondary data or on the availability of goods and services. Finally, "theoretical" VAT, calculated by applying the prevailing VAT rate to the relevant transactions, is compared with the actual VAT receipts of the Ministry of Finance. Theoretical VAT can be assumed to be higher than actual receipts owing to evasion, bankruptcy and the like and this appears to be the case in practice. This is an important indicator of consumption, which is by far the principal VAT source, suggesting an exhaustive estimate. Reference should be made to the relevant paragraph for further details of estimated household consumption.

The comprehensiveness of investments can be considered from two standpoints, namely whether:

- all industries are covered;
- all relevant transactions are taken into account.

With regard to the first point, CBS surveys do not cover the whole economy, so that supplementary estimates based on value added and labour input are conducted in respect of the non-observed industries.

As indicated above, the national accounts investment concept differs from Dutch accounting practice. Consequently, to ensure the comprehensiveness of investments, software expenditure is transferred from intermediate consumption. Supplementary estimates are also made in respect of own-account investments. In addition, separate estimates are conducted with regard to mineral exploration and investment in entertainment, literary and artistic originals (see relevant paragraph for details).

With the abolition of internal EU frontiers in 1993, the original customs-orientated registration of goods imports and exports was transformed into a survey based on a notification threshold, which rules out further comprehensive monitoring of foreign trade. In an effort to ensure exhaustiveness, a thorough unit response check is conducted as early as the observation phase and any necessary supplementary estimates are made on the basis of time-series data. The estimation of imports and exports in the revision year also involved the analysis of intra-EU bilateral commodity flows. This 1995 analysis, which made use of the Eurostat CD-ROM foreign trade data, led to a reduction in the balance of exports and imports of goods of approximately NLG 6 million compared with the original foreign-trade-based estimate.

## **5.7 Household final consumption expenditure**

### **5.7.1 Estimation of household final consumption expenditure *levels***

#### **5.7.1.1 Estimation issues**

The majority of this expenditure is accounted for by household spending on goods and services, calculation of which is essentially based on the following two CBS sources:

- the budget survey (BO);
- retail output statistics.

The BO collects expenditure data from a sample of Netherlands households over a calendar year. In addition to these data, information is available on income, household composition and other characteristics. This is used to compile an expenditure pattern for a number of household types.

Household consumption is linked to retail turnover. Consumers buy most of their goods from retail outlets which, in turn, supply virtually all their goods to consumers. The retail output statistics (PS-DH) break turnover down by sales category.

Nevertheless, household consumption cannot be fully described with reference to the above-mentioned sources owing to definitional and population differences relative to the national accounts.

#### *Difference between spending and consumption expenditure*

Consumption expenditure pursuant to the ESA 95 definitions shows significant correlation with perceived consumer spending and thus with the above-mentioned sources. Nevertheless, this equivalence does not obtain for certain goods and services, in respect of which the following four types of "transaction" can be distinguished:

- according to the national accounts, consumption correlates with a notional figure that is not based on underlying economic monetary flows. This is the case, for example, with the

own-account housing services produced by owner-occupiers. Consumption is represented by a fictitious rental value based on the price of comparable rented accommodation. Actual spending in the form of mortgage charges, maintenance and the like is irrelevant in this context;

- goods and services not directly paid for by the user but covered, for example, by government expenditure or medical insurance. The former can involve social benefits in kind. These, for example the consumption of (certain) medical services, cannot be measured with reference to the expenditure of the consuming households;
- pursuant to the national accounts definitions, only goods and services initially acquired by the households sector in the accounting year in question are classified as consumption. The purchase and sale of existing goods in the households sector cancel each other out and thus, so to speak, have no impact on intermediate consumption, although purchase certainly entails consumer expenditure. Exceptions include transactions involving commercial intermediation, since the trade margins generated are classified as consumption. If, on balance, the household sector purchases existing goods from another sector, the result is treated as consumption. The products in question are (foreign) imports and second-hand leased vehicles (from the non-financial corporations sector);
- households experience payments to (sporting) associations as expenditure, whereas the ESA 95 defines them as income transfers, frequently to NPISH.

#### *Difference between households and the household sector*

As well as consumption by “ordinary” households, spending by the households sector as defined in the national accounts includes expenditure by two other groups:

- there are more than 200 000 institutional and care-home residents in the Netherlands. The majority of these individuals live in old people’s and nursing homes. They are not registered under “ordinary” but under *institutional households*. The latter are not covered by the BO sample, though any retail expenditure is included in the PS-DH turnover figures;
- spending by non-resident tourists and businessmen in the Netherlands is classified as domestic private consumption expenditure. This is similarly not included in the BO but, where relevant, in the PS-DH.

#### **5.7.1.2 Estimates of level**

Consumption expenditure levels are estimated with the aid of the following methods:

- a) combination of PS-DH turnover data with BO data on the market shares of retail branches;
- b) reference to BO figures grossed up to national totals;
- c) indirect focus on available supplies, in the absence of direct consumer observation;
- d) indirect reference to secondary information, such as branch organisation publications.

#### *Re a. PS-DH/BO combination*

##### *General*

The PS-DH and the BO are the main sources for the production of autonomous consumption estimates, although each has specific advantages and disadvantages.

In most cases, the retail output statistics indicate only partial expenditure on a particular product in individual retail sector sales. Moreover, that turnover may also include sales to businesses (small-scale purchases).



The budget survey sample is relatively small, so that the results margins remain substantial. The BO is also inevitably affected by under-reporting in respect of certain items because of the tendency to provide socially acceptable responses. Lastly, it contains no figures on expenditure by institutional and care-home residents or by non-residents in the Netherlands.

Consequently, neither source is by itself (always) adequate for the production of autonomous household consumption estimates. However, many of the problems can be mitigated by combining data from both sources, as the budget survey respondents report not only purchases but also where spending occurs. Thus, the BO yields information on the market shares of the various distribution channels. In this way, it is possible to calculate the factor by which sales of a particular product in one retail sector must be multiplied in order to arrive at total intermediate consumption expenditure on that product. This method can be applied with reference to specific retail turnover that can be related to the BO articles and the national accounts goods categories

Estimation procedure:

Step 1. The turnover of a particular PS-DH goods category at 5-digit NACE level is adjusted for sales to institutional and care-home residents, non-residents and businesses.

Step 2. This adjusted turnover is divided by the 5-digit group share of total household expenditure on the relevant BO goods category. The earlier adjustments for individual spending in institutions and care homes and by non-residents in the Netherlands are totalled again when the result is obtained.

Step 3. The data are converted into VAT-inclusive figures.

Step 4. The relevant goods category is reassigned under the corresponding national accounts classification.

The different stages of the estimation process are examined in greater detail below.

*Elements of the estimation process and adjustments; the distribution matrix:*

- adjustment for sales to institutional residents, etc.  
In addition to "ordinary" households, the Netherlands population includes the residents of institutions and homes (1995 estimated total: 203 000). Since these are mostly old people, the expenditure estimate was specifically based on their income and spending pattern. A monthly *per capita* figure of NLG 345 was adopted, based on calculations conducted by the social services to determine the own-account contribution of this category. This gives an annual VAT-inclusive figure in excess of NLG 840 million for consumption expenditure. This amount is distributed over goods categories in accordance with the old persons' expenditure pattern published in the CBS "Socio-economic accounts". The purchasing-channel breakdown was based on goods type;
- adjustments for purchases by non-residents in the Netherlands (exports services)  
The term "non-residents" refers to non-resident tourists and businessmen. The total amount of non-resident expenditure is taken from the De Nederlandsche Bank balance of payments. The breakdown in relation to different goods categories is based on the "Incoming tourism" statistic;

- business purchases  
Owing to the absence of recent data on commercial retail purchases, the existing estimation procedure was continued. Earlier estimates were based on the assumption that consumers always paid cash and firms always purchased on account. The total turnover of goods purchased on account can be taken as representative of intermediate goods sales (source: Small and Medium-sized Businesses Institute). The balance of retail industry wholesale activities and the "intermediate" turnover calculated in this way is treated as intermediate purchases under the retail trade heading. The figure exceeded NLG 2 000 million in 1995.

#### *Calculation of retail industry market shares*

The market share of a commercial channel in total household expenditure on any particular item is calculated with reference to budget survey data. These are first converted to a VAT-exclusive value, since PS-DH sales are also VAT-exclusive. A link is then established between the "retail outlet types" distinguished in the budget survey and the retail industry groups identified in the PS-DH. Lastly, a connection is made between the articles listed in the budget survey and the sales categories described in the PS-DH.

This processing makes use of the "*distribution matrix*", which relates the BO articles, commercial channels, retail outlet types and retail branches to the national accounts goods categories.

The market share of a retail industry in a particular goods category can then be calculated by aggregating the relevant BO articles data with reference to the turnover category and commercial channel. Market share is then determined by dividing the BO expenditure of the chosen commercial channel by total BO goods category expenditure.

Total intermediate consumption expenditure on the relevant goods category can be estimated by linking market share to retail turnover.

#### *Distribution of estimates over national accounts goods categories*

Under this method, estimates are always based on the aggregation level of the turnover categories distinguished in the PS-DH, which is higher than that of the national accounts work classification. A distribution must therefore be made over goods categories. This is essentially based on the BO ratios, coded with reference to the national accounts classification.

#### *Re b. Estimates based on the grossed-up budget survey*

##### *General*

Some of the goods and (particularly) services which cannot be estimated with reference to the preceding method are calculated on the basis of BO expenditure grossed-up to national totals. Two factors must, however, be borne in mind in using the budget survey as an independent source. Firstly, account must be taken of possible differences between household expenditure and household sector consumption. Secondly, the reliability of the BO results in respect of the goods categories in question must be checked.

Since the ESA consumption figures also cover spending by persons in institutions or foreigners, a corresponding adjustment is necessary.

Budget survey reliability can frequently be effectively assessed by comparing expenditure on an article over several years.

The procedure is as follows:

- budget survey articles are coded with reference to the national accounts goods classification;

- average household expenditure per goods category is grossed up to national totals on the basis of multiplication by the total number of Netherlands households.

In principle, the budget survey commercial-channel expenditure breakdown is used in respect of goods requiring a "trade" and "non-trade" distinction.

*Re c. Indirect estimates based on available supplies*

*General*

Estimates of household consumption can only partially be based on direct observation of individual consumer spending because some of this expenditure does not, or not entirely, correlate with actual consumer spending according to national accounts definitions. For example, owner-occupier consumption expenditure on dwelling services does not generally involve actual monetary flow. The national accounts incorporate a supplementary figure for this purpose. In the case, among others, of healthcare, consumption includes some expenditure on behalf of clients by sickness-insurance funds and insurers in addition to household and individual own-account contributions.

This implies that a not inconsiderable proportion of household consumption must be calculated with reference to indirect sources and methods; two types of estimate are available based on:

- output value;
- the "commodity-flow" method.

*Indirect estimates based on output value*

For a number of goods and services, consumption is, by definition, equivalent to production. In such cases, households are the only customers. Examples include care-home and dwelling services. Although there are a variety of customers in certain other cases, households constitute by far the largest group. As a result, consumption is virtually equivalent to production, as in the case of medical services.

There is no reason for a specific consumption estimate here, since consumption of these services cannot generally be (fully) estimated on the basis of actual household expenditure. In addition to medical services, this is true of the consumption of care-home services, for which the residents pay only a share of the costs.

*Indirect estimates based on the commodity-flow-method*

The second indirect approach involves the determination of consumption as a residual item in the total sales breakdown of the goods in question on the basis of the "commodity-flow" method.

The available supply of any given product is first established with reference to Netherlands output and imports. Intermediate consumption, exports, investments and any stock formation are then deducted from the total supply with the remainder being identified as household consumption. The valuation difference of the various sales categories is naturally taken into account in this connection. Consumption must then be converted to VAT-inclusive purchase value.

*Re d. Use of secondary sources*

Secondary sources are used independently or for purposes of comparison with data calculated on the basis of the PS-DH and/or BO. Various branch organisations and market-research

bodies compile annual product or product-group data, frequently supported by the necessary background information. Examples include private cars and motor-vehicle fuel.

#### *Private cars*

This category covers expenditure on both new and second-hand cars. Annual new-vehicle figures are based on RAI and KNAC information and internal CBS data relating to motor-vehicle ownership. These provide the starting-point for an estimation of levels and trends which can be compared with BPM (private car and motor tax) trends. Second-hand vehicles can be acquired from private stocks or by leasing. In the former case, only margins are recorded, whilst counter-entry disinvestment applies to leased vehicles.

The consumption of imported second-hand cars is estimated with reference to the Foreign Trade Statistics.

#### *Motor-vehicle fuel*

Both the level and change estimates are initially based on a combination of the BO and PS-DH (petrol stations). A comparison is also made with data from the "Private-car ownership and use" statistic, which indicates average private-car mileage with reference to fuel, average consumption, business use and car sales.

### **Summary of household consumption estimates by estimation method**

*Table 5.7-1 Share of goods and services category by method*

Description	1	2	3	4	Total
	%				
Foodstuffs	26.1	0.7	0.0	0.0	10.7
Luxury items	14.6	20.6	0.0	0.0	6.1
Total foodstuffs and luxury items	40.7	21.2	0.0	0.0	16.8
Consumer goods	45.4	6.5	0.0	67.7	25.3
Other goods	13.9	72.2	7.9	32.3	13.2
Services	0.0	0.0	92.1	0.0	44.7
Combined total	100.0	100.0	100.0	100.0	100.0

*Table 5.7-2 Share of method by goods and services*

Description	1	2	3	4	Total
	%				
Foodstuffs	100.0	0.0	0.0	0.0	100.0
Luxury items	97.6	2.4	0.0	0.0	100.0
Total foodstuffs and luxury items	99.1	0.9	0.0	0.0	100.0
Consumer goods	73.5	0.2	0.0	26.3	100.0
Other goods	43.1	3.9	28.9	24.0	100.0
Services	0.0	0.0	100.0	0.0	100.0
Combined total	40.9	0.7	48.5	9.8	100.0

Methods:

- 1 PS-DH/BO combination.
- 2 Estimates based on grossed-up BO.
- 3 Indirect estimates based on output value and commodity-flow.
- 4 Secondary sources.

## **5.7.2 Estimates of household consumption expenditure *trends***

Estimation of the scale of consumption expenditure in a given base year has already been described. For succeeding years, trends over time are estimated on the basis of the level established (after adjustment). The emphasis is then no longer on the precise expenditure volume but on changes relative to the preceding year.

### **5.7.2.1 Summary of estimation issues**

Estimates of consumption expenditure trends obviously make the maximum possible use of the sources and methods adopted for the estimates of level. Estimates of change are designed to identify consumption market trends as precisely as possible. If reliable figures are available for the whole market, these should naturally be preferred; otherwise, trends can be estimated with reference to other information.

In the first place, use can only be made of data covering a part of the market. For example, foodstuffs market trends can be examined with reference to consumption expenditure that is ignoring foodstuffs purchases in other trade channels.

The second possibility is to use only data from a somewhat larger market of which the consumption market forms part. On this basis, increased consumer expenditure on foodstuffs can be approached through total foodstuffs sales trends (including sales to enterprises)

Lastly, it is not always necessary to operate with information on value trends. Quantitative trend indicators are sometimes available from one source and price indices from another so that value trends can be calculated by combining these two sets of data. Thus, changes in spending on apples can also be estimated by combining changes in sales (number of kilos) with adjustment of the kilo price.

The differences between level and change estimates have consequences for source and method use. The BO (extrapolated with reference to national totals) will be used to a lesser extent for the former than for the latter. Margins play a greater part in trend estimates in view of the relatively small samples. It will also be more difficult to make use of certain detailed PS-DH information in such estimates. On the other hand, new opportunities will be created.

Thus, total retail turnover can initially be used as an indicator of commercial consumer expenditure. In this connection, the proportion of total retail sales accounted for by consumer expenditure is implicitly assumed to remain the same. In some cases, moreover, quantitative consumption trend indicators will suffice and, in conjunction with price information, lead to a value change.

### **5.7.2.2 Trend estimation method**

The individual sources and methods are examined in greater detail below, beginning with the direct sources and estimation methods which make use of the PS-DH and BO. Indirect estimates based on other sources are then examined.

#### *Direct estimation method*

The direct sources and estimation methods are based on the following elements:

- PS-DH/BO combination;

- grossed-up BO;
- specific estimates.

Since the use of a combination of PS-DH retail sales and BO market shares proved extremely beneficial in estimating levels, it would appear to be the obvious method for calculating trends. As has already been pointed out, certain additional information is required to link retail turnover and BO household expenditure, which itself differs from the consumption expenditure shown in the national accounts. Nevertheless, since change estimates are now at issue, the proportion of consumption expenditure in total turnover can be assumed to remain the same. On that basis, turnover trends can be used as change estimates for consumption, provided this occurs in the relevant retail sector.

This method makes use of the aforementioned distribution matrix, which indicates the proportion of a consumer goods category purchased through the different distribution channels. In this context, the term "distribution channel" indicates that not only "commercial channels" are involved but that consumers, for example, can also purchase directly from producers. This distribution matrix makes it possible to derive both consumption expenditure in the different retail branches and the share of total consumption accounted for by each branch.

The actual estimation process involves the following five stages:

- Stage 1: The value index of each national accounts goods category is calculated on the basis of the PS-DH.
- Stage 2: The procedure is repeated with reference to the grossed-up budget survey.
- Stage 3: All relevant information is now collected from such other sources as articles, branch statements and the published data of other research centres and converted into value indices.
- Stage 4: The results of the first three stages are compared and a value index per national accounts goods category is defined.
- Stage 5: Finally, the value level is established after an analysis of volume trends.

These stages are examined in greater detail below.

Stage 1: Determining value changes with reference to PS-DH  
Retail sales categories are allocated for each commercial channel on the basis of the national accounts goods categories using the key derived from the preceding year and changes in purchases of the goods concerned pursuant to the budget survey.

Stage 2: Determining changes in value with reference to the grossed-up budget survey  
The BO amounts included in the distribution matrix relate to household expenditure on the article in question. To arrive at the overall households figure, the amounts are multiplied by the total number of households in the year in question.

This, however, produces a certain degree of contamination, since the BO covers only non-institutional households, whereas the national accounts include institutional households in the

total figure. Nevertheless, this contamination has no significant influence on the determination of changes. The articles and values applicable to the individual distribution matrix goods categories are then established so that the value change can be calculated.

**Stage 3: Data from other sources**

Data in respect of various bodies are provided in specialist publications, brochures, newspapers and the like in the context of branche research. Market research bureaux, such as AC Nielsen and GfK Netherlands, conduct consumer research, particularly on behalf of the food sector, and publish their results in different periodicals.

The resultant data are (as far as possible) converted into value changes and attributed to the relevant national accounts goods category. These data are of only limited general value, however, particularly with regard to services.

**Stage 4: Comparison**

The results of these different procedures for each goods category are now compared and analysed and the cause of any significant variation in the value indices of a given category is investigated. On the basis of this data comparison, a goods-category value index is determined with reference to both commercial and non-commercial sales.

The value indices are then deflated in line with the consumer-price index and the volume changes are calculated and subjected to a plausibility analysis, so that any necessary adjustments can be made.

**Stage 5: Determining value level**

The value of each goods category in year t-1 can now be calculated by applying the value index as a factor in respect of the year t-2 value; this gives the goods category values in current prices. The value in prices of the preceding year is calculated by dividing the current price value by the deflator based on the consumer price index.

*The indirect estimation method*

- indirect estimates based on output value.

The level of consumer expenditure in respect of a number of goods and services is estimated with reference to supply output value. This is particularly true of products for which, partly by definition, consumption and output are (virtually) equivalent. Household consumption trends are generally estimated in the same way, for the reasons applicable to the determination of levels. Trends are calculated differently for certain products, in respect of which consumption volume is determined with reference to output value.

Consumption expenditure trends are estimated solely with reference to output value in the case of certain other products. This requires use of another source or method to establish the proportion of total sales accounted for by consumption, although the source is insufficiently precise to allow estimates of change. Consequently, reference is again made to total supply trends. This method can only be used if the consumer-sales share remains essentially unchanged. An obvious example would be rail transport, where the extent of consumption expenditure is determined with reference to the budget survey. Trends in total Netherlands Railways passenger revenue are adopted for the corresponding change estimates. There is no evidence of marked variation in the share of consumption;

- indirect estimates based on the commodity-flow-method.

In estimating consumption levels, the commodity-flow method was adopted only when no other information was available. Consumption expenditure trends are also estimated in

this way for most of the products concerned. This method is used, in particular, in determining service expenditure.

### **5.7.3 Determining actual individual consumption**

Estimates of levels and trends in connection with the household consumption of goods and services have already been discussed. To arrive at the *total* amounts expended by and paid to individuals, that is actual individual consumption pursuant to ESA 95, it is also necessary to determine NPISH consumption expenditure and government expenditure.

#### **5.7.3.1 Determining NPISH consumption**

NPISH consumption is, by definition, equivalent to production minus "genuine" sales, which are a frequent component of household consumption expenditure. As with the government, NPISH output corresponds to total costs, including wages/salaries and depreciation (see, also, paragraph 5.8).

Estimates are based on the commodity-flow method and organisational cost structure is determined with reference to the annual reports of industrial welfare bodies. The value of the wages/salaries and social benefits of the organisation concerned can be calculated with the aid of Labour Force Accounts data. This makes it possible to determine total costs incurred; since output is equivalent to costs it, too, is known. Employees account for more than 60% of NPISH consumption, together with such professional associations and social bodies as the ANWB (Royal Netherlands Tourist Board) and religious and political organisations.

Trends are estimated in a similar way by comparing relevant data over two years.

#### **5.7.3.2 Determining individual government consumption**

Government consumption as laid down in ESA 95 and entered as individual consumption in the national accounts comprises the following three separate elements:

- family benefits in kind paid via the market;
- consumption attributable to individuals;
- consumption not attributable to individuals, but benefiting the whole community.

This last-mentioned element represents *collective* government consumption and covers such services as the police, fire-fighting and defence. The first two elements, which together constitute *individual* government consumption, are important for determining actual individual consumption.

More than 85% of social benefits in kind relate to health and welfare expenditure, for which the relevant sources are the Health Insurance Act (ZFW) and the Exceptional Medical Expenses Act (AWBZ). The remainder involve government consumption expenditure under the Handicapped Act (3%), rent subsidies (5%), annual student bus and rail passes (2%), instruction in teaching hospitals (1%) and other social benefits (4%).

Nearly 80% of government consumption which can be attributed to individuals relates to educational expenditure, for which various government regulations provide the source.



## **5.8 NPISH consumption expenditure**

NPISH are funded from different sources. Thus, they receive income transfers (members' contributions and donations) and/or property income (for example, from foundations). Some of their revenue may also derive from the sale of products and services (such as printed T-shirts).

NPISH consumption is equivalent to their other non-market production, which is determined by deducting market output (and any own-account final consumption output) from total output. In this connection, the total output of these institutions is based on the sum of intermediate consumption, compensation of employees, depreciation and total other taxes and subsidies.

NPISH consumption estimates are based on the commodity-flow method. Organisational cost structure is determined with reference to the annual reports of industrial welfare bodies. The value of the wages/salaries and social benefits of the organisation concerned can be calculated with the aid of Labour Force Accounts data. Reference should be made to the relevant SIC descriptions for a full account of the estimation methods.

Employee and professional organisations and such social bodies as sports associations and religious and political organisations account for more than 60% of NPISH consumption.

## **5.9 Government consumption expenditure**

Government consumption expenditure represents roughly a quarter of GDP at market prices (24% in 1995). To take account of differences in estimation methods, it will be discussed under the following two headings:

- consumption expenditure on government own-account production (16.5% of GDP at market prices);
- social benefits in kind provided by market producers (7.5% of GDP at market prices).

### **5.9.1 Consumption expenditure on government own-account production**

This expenditure is equivalent to government-sector output value minus own-account investments and sales.

The estimation of government-sector output value has already been discussed in the context of the production approach (Chapter 3). The characteristic government sector industries, namely general administration, compulsory social insurance, defence and education, are discussed in paragraphs 3.18 and 3.19. Furthermore, the government sector is still made up of units active in many other industries, which are identified in paragraph 3.21.

From the estimation standpoint, a reciprocal relationship exists between industrial and government sub-sector figures:

- industrial figures are used as input for the estimation of sectoral data in such areas as sheltered employment and railway infrastructure management;
- in most other cases, sub-sector figures are first estimated and then used to calculate industrial data. Examples include the splitting of state government figures into a general administrative and defence section, the breakdown of local authority data with reference

to general administration, education, sheltered employment and environmental services and the estimation of other general administration as the combined total of various local government general administrative departments plus a single privatised government responsibility (police regions, Information Management Group).

In determining GDP at market prices in accordance with the expenditure method, government own-account investments<sup>12</sup> can be disregarded since, whilst any rise reduces government consumption expenditure, it increases (government) investment by the same amount.

Government sector sales, on the other hand, are highly relevant to the level of GDP at market prices. They comprise a broad mixture of fees (for example, construction and passport fees), charges (cleansing charges), administrative settlements (for example, EU refunds to the Netherlands for the collection of import duties or reimbursement of official social insurance institutions for the collection of premiums), sales between government departments (for example, local authority leasing of school buildings for special education) and other sales (associated with sheltered employment, university contract research, school fees, relevant monitoring costs, etc). The estimation methods for all these sales vary depending on the government unit concerned. In principle, all unit sales are estimated with reference to the same sources and in the same way as the output value of the corresponding government unit. Reference should therefore be made to Chapter 3 as regards sources.

The demarcation of government sales was discussed in Chapter 3 (paragraph 3.24) in relation to taxes on production and Chapter 4 (paragraph 4.8) in relation to other taxes on production.

The breakdown of government own-account consumption expenditure by product category is relatively rough and ready. It follows logically from what each industry produces and does not sell as market production (sales) or uses as own-account investment.

### **5.9.2 Social assistance benefits in kind provided by market producers**

Table 5.9.2-1 shows the extent and composition of social benefits in kind provided by market producers.

Over 80% of these payments (6.3% of GDP at market prices) relate to compulsory social insurance, essentially under the ZFW and AWBZ.

The ZFW is designed to provide adequate medical care for workers and benefit-recipients that fall below the minimum wage or income level. It does not entitle beneficiaries to monetary payments but to such direct health services as hospital treatment, obstetric assistance and general practitioner consultation.

The AWBZ is intended to insure the whole population against the risks of exceptional medical expenses which are not covered by the ZFW or normal health insurance and relate to such circumstances as treatment in nursing homes, handicapped centres or mental institutions and domiciliary care.

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<sup>12</sup> This applies to all other non-market producers and consequently to NPISH.

**Table 5.9.2-1 Social assistance benefits in kind provided by market producers, 1995**

	NLG million % total		source
<i>Social insurance benefits in kind</i>			
Health Insurance Act	15513	31.1	Health Insurance Council annual report
AWBZ	24761	49.6	Health Insurance Council annual report, Central Health Insurance Office (CAK) annual report
General Incapacity Act (AAW)	175	0.4	Annual report of the National Social Insurance Institute (LISV)
Total social assistance benefits in kind	40449	81.0	
<i>Social assistance benefits in kind provided by market producers</i>			
Handicapped Support Act (WVG; local authorities)	1000	2.0	Details of local authority contributions published in State Record
Contributions to old people's homes	3359	6.7	
State	141	0.3	State Record
Local authorities	650	1.3	State Record for State transfers to local authorities
Provinces	2568	5.1	State Record for State transfers to local authorities
Educational subsidies to teaching hospitals (State)	907	1.8	State Record
Unemployed childcare subsidy (local authorities)	122	0.2	Details of local authority contributions published in State Record
Individual rent subsidies (State)	2036	4.1	State Record
Slum-dwelling subsidies(local authorities)	60	0.1	Annual special financial assistance statistic
Transport for apprentices (local authorities)	200	0.4	
Annual student bus/rail pass (State)	778	1.6	State Record
General assistance in kind act (local authorities)	200	0.4	Annual special financial assistance statistic
Asylum-seeker assistance in kind (local authorities)	465	0.9	Annual report of the asylum-seekers reception centre, details of local authority contributions published in State Record
Legal aid (State)	369	0.7	State Record
Total social assistance benefits in kind provided by market producers	9496	19.0	
State	4231	8.5	
local authorities	2697	5.4	
provinces	2568	5.1	
Total social transfers in kind provided by market producers	49945	100.0	

Market-producer benefits in kind can be paid in two ways (see ESA 95, paragraphs 4.104-4.108):

- as household reimbursements for the purchase of goods or services;
- to producers for the supply of household goods and services.

These benefits exclude payments from which households gain no direct advantage. In the case of the ZFW and AWBZ, these include:

- payments to producers for organising the supply of goods and services (administrative costs);
- household own contributions (particularly important under the AWBZ);
- producer wage and salary subsidies in the form of reduced premium contributions for the provision of work for the long-term unemployed.

Market-producer social benefits in kind are covered by a large number of different schemes. With the exception of payments to old people's homes, these are all provided by the State or local authorities. The government transfers specially earmarked funds to cover many of the local-authority benefits. As a result, information about such contributions can also be used for estimates of certain of these benefits.

In 1995, contributions to old people's homes constituted the major social benefits in kind provided by market producers. They were brought under the AWBZ in 1997.

An accurate correlation between such market-producer social benefits in kind and product groups is extremely important for a reliable expenditure-based GDP estimate. This applies, in particular where estimates of such other expenditure-category elements as household consumption are partly based on specific product availability.

For each scheme, a conversion is made in respect of product groups, with only one group being involved in many cases. This is true, for example, of contributions to old people's homes and instruction provided by teaching hospitals, subsidised accommodation and legal aid. Spending has to be spread over several product groups in the case of the other schemes. To this end, the greatest possible attention is paid to the content of the arrangements and any available figures on this allocation.

The ZFW and AWBZ product-group breakdown makes use of the Annual Healthcare Survey conducted by the Ministry of Health, Welfare and Sport, which indicates the types of institution to which the ZFW and AWBZ resources are allocated.

## **5.10 Acquisitions less sales of tangible fixed assets**

### **5.10.1 Fixed-asset investments in the supply and use table**

Gross fixed-asset investments are an important element in final expenditure. The relevant data are collected with reference to the purchasing industrial category (ownership criterion) and asset type in line with business asset registration and the ESA 95 classification. For the purpose of assimilation with supply and use tables, the asset types must be broken down with reference to product groups. Non-deductible VAT must naturally be taken into account in the case of certain industries.

Investment estimates in respect of the different industries are largely based on separate surveys of expenditure by tangible fixed-asset type. Intangible fixed assets were included under ESA 95. At present, relevant data are not being collected in the customary manner (via production statistics or investment surveys) so that other sources and, frequently, functional data have to be used for the estimates.

A certain amount of processing is required before the investment information can be incorporated in the use table. Paragraph 5.10.2 describes the collection and processing of tangible fixed-asset data.

Upon completion of the industry and asset-type estimates, individual product categories must be correlated with particular asset types. A product-category key is adopted for each asset type and initially applied to all industries. Nevertheless, exceptions are made for immediately attributable product categories such as trains, which are essentially purchased by railways (SIC 60). The result is a product category broken down by type for each industry.

Since the product category data provided in the table of use do not cover VAT, an attempt is made to identify those industries and product categories that are liable. The tax is deducted so that goods categories are indicated exclusive of VAT. The amounts, in both current and constant prices per product group, can now be added together without regard for type or industry. These totals are incorporated as capital-goods demand in the supply and use table.

### 5.10.2 Investments in tangible assets

The CBS conducts a number of surveys in an attempt to estimate capital goods demand. A significant benefit of this approach is that the General Business Register (GBR) can be used as a reference source for the companies surveyed, thereby precluding overlapping and duplication.

The three most important CBS surveys available for the estimation of gross tangible-asset investment cover:

- investment statistics in respect of tangible industrial assets;
- the production statistics of commercial and transport undertakings;
- business service production statistics.

All CBS statistics measure investment volume with reference to the value of the capital goods brought into service in a calendar year (the moment they become commercially available).

Nevertheless, the three above-mentioned sets of statistics do not cover the entire economic spectrum and need to be supplemented by other CBS and external sources.

It is generally assumed that existing assets are traded within their own industrial category. Where additional costs are clearly incurred in acquiring existing tangible assets, account is taken of the transfer costs which are expressly attributed to investment. This is particularly true in the case of land, existing premises and buildings.

Own-account investments in tangible assets constitute part of industrial-category output value and are estimated in conjunction with the corresponding industry output. The investment estimate is based on the output data.

The sources used and processing carried out in respect of groups of industries are summarised below.

#### *SICs 10-45 inclusive – “Fixed industrial asset investment statistics”*

The fixed industrial asset investment statistic is exclusively concerned with the monitoring of capital-goods expenditure. It covers industrial enterprises with a minimum of 10 employees (size categories 4-9) (SICs 10-45 inclusive, with the exception of sheltered employment, SIC 36.631).

The statistic poses questions under the following headings, which are important from the national accounts standpoint:

<b>5-digit SIC (size categories 4-9)</b>	<b>New assets</b>	<b>Existing assets</b>
Land and sites		
Non-residential buildings		
Civil engineering works		
External transport equipment		
Internal transport equipment		
Computers		
Other machinery and equipment		
Other tangible fixed assets		

The "Small Industry Survey" is used for supplementary estimates in respect of enterprises with fewer than 10 employees (size categories 0-3). Nevertheless, no distinction is made between new and existing assets. The ratio of new to existing assets in size category 4 (the next highest) of this statistic is used to estimate new and existing assets in light-industry size categories 0-3 inclusive.

New assets cover large-scale maintenance. This survey relates exclusively to tangible fixed assets, intangible fixed-assets being covered in paragraph 5.11. These statistical data include own-account investments. The estimate based on the investment survey is adjusted with reference to the output data of the corresponding industrial categories. This adjustment is necessary to separate the own-account investment as to confront them with the production data. Later of course, they are added again.

The survey data are also adjusted for "major projects". The ESA requires investments to be recorded at the time of change of ownership. This is also true of partial deliveries. At the same time, the ESA allows scope for work in progress, as is normally the case with aircraft and shipbuilding. This means that, in projects covering several years, partial supplies are actually regarded as stock formation and not registered as investment until the entire project is implemented (inventory purchases). This is particularly true of machinery and installations. Civil engineering works are always directly registered as investment. This means work in progress is not recorded for these assets. These assets are always assumed to be produced under a contract involving interim payments. Therefore they are directly recorded as investments.

The outlook survey monitors the expectations of industry as regarded to purchases of non-financial fixed assets in the near future (t+1 and t+2). This survey is similar to the more comprehensive "GFCF of the major divisions of industry" survey. The outlook survey, which is linked to the industrial investments statistics, constitutes the principal information source for major projects in the near future t+1 and t+2. The time of producing a major project is in general supposed to be not longer than three years. Gross fixed capital formation in buildings and civil engineering works are equally divided to the previous two or three years.

To complete the picture of SICs 10-40 inclusive, sheltered employment must be estimated. The 1995 data were obtained from local-authority and communal-association accounts.

*SICs 51-64 inclusive -- "Production statistics of commercial and transport undertakings"*

The production-statistics questionnaire poses a number of questions concerning fixed-asset investments. From the definitional standpoint, this is the same questionnaire as used for Industry. The investments in question relate to SICs 51, 52, 55 and 60-64 inclusive. The questionnaire is broken down as follows with regard to size categories 4-9.

<b>5-digit SIC (size categories 4-9)</b>	<b>New assets</b>	<b>Used assets</b>	<b>Own-account production</b>
Land and sites			
Non-residential buildings			
Civil engineering works			
External transport equipment			
Internal transport equipment			
Computers			
Other machinery and equipment			
Other tangible fixed assets			
Computer programming			
Other intangible fixed assets			

*The questionnaire breakdown is less detailed in the case of size-categories 0-3 inclusive:*

<b>5-digit SIC (size categories 0-3)</b>	<b>New assets</b>	<b>Used assets</b>	<b>Own-account production</b>
Immovable property			
External transport equipment			
Computers			
Other machinery and equipment			
Intangible fixed assets			

To place the detailed classification of large and small enterprises on the same footing, small-enterprise asset type is broken down on the basis of the major-enterprise ratios.

Additional questions relating to external transport are posed in the case of SICs 60-64 inclusive (Transport). Specific information is sought in respect of trains (SIC 60), ships (SIC 61) and aircraft (SIC 62).

In the case of SIC 51, one subsection (SIC 51.1 - Commercial intermediation), is not surveyed. To fill this gap, use is made of the business services investment quotient (investment divided by output value) which is the closest category to commercial intermediation from the standpoint of the activities involved.

In the transport sector (SICs 60-64 inclusive), reference is sometimes made to annual reports. This is particularly true of such major undertakings as the Netherlands Railways (SIC 60), KPN Telecom (SIC 64) and the state rail infrastructure (SIC 63).

*SICs 50, 71, 72, 74 and 93 -- "Commercial services production statistics"*

One part of these statistics poses a number of investment questions. The definitions adopted are comparable with those used in other CBS surveys. This survey covers SICs 50, 71, 72, 74 and 93, with the following breakdown:

<b>5-digit SIC (size categories 4-9)</b>	<b>New assets</b>	<b>Existing assets</b>
Land and sites		
Non-residential buildings		
Civil engineering works		
External transport equipment		
Computers		
Other machinery and equipment		
Other tangible fixed assets		
Computer programming		
Other intangible fixed assets		

If investment questions form part of a general commercial services production statistic, extrapolation to the entire population must be carefully monitored.

The questionnaire relating to the leasing of movable property and car trade branches incorporates additional questions which allow a more detailed investment description. These are mainly concerned with means of transport.

The commercial services production statistic does not cover Holdings (SIC 74.15), Safety and detection (SIC 74.6) and Photography, etc. (SIC 74.81).

Investment under SIC 74.15 is determined with reference to the investment quotient applicable to accountancy and similar sectors (SIC 74.12 -- 74.14 inclusive) derived from the production statistic.

SIC 74.6 (Safety and detection) is covered by a limited production statistic, which first appeared in 1996 as the work of the Legal protection and safety department. One of the 1995 investments was determined with reference to characteristic data from this statistic.

SIC 74.81 (Photography, etc.) is covered by a three-year survey focusing on the same elements as commercial services. It was conducted in 1996 and the 1995 figures were determined with reference to consumption trends in those years.

*SICs 01, 05, 65, 66, 67, 70, 75, 80, 85, 90, 91 and 92 - Other sources*

Because of the very different nature of the other sources used, they are examined with reference to individual SICs below.

***SIC 01 Agriculture***

Agricultural data are obtained from an external source, namely the Agricultural Economics Institute (LEI). The LEI accounting network monitors a panel of 1500 enterprises, of which 20% are replaced every year. These undertakings account for approximately 86% of all output recorded in the "May Census", which is a functional CBS statistic indicating the number and size of all enterprises engaged in agricultural activities.

LEI data are amended as follows:

- an accounting-year adjustment, since both agriculture and stock-rearing adopt a May-to-May accounting period;
- a 4% supplementary estimate to meet the shortfall on the 96% LEI coverage of all investments established by research.

Every year, the LEI provides the following data for the compilation of the national accounts.



Category	BB	Invest-ment	Incl. new	Incl. supplementary	Incl. existing	Dis-investment	Depreciation	Cattle stock	EB
Land									
Buildings									
Civil engineering									
External transport									
Computers									
Machinery									
Cattle stock									
Plant stands									
Intangible assets									
Other									

NB. The LEI extrapolates the sample to national totals.

Meaning of column headings:

BB = opening balance sheet

Investment = GFCF

incl. new = GFCF new assets

incl. supplementary = GFCF supplements

incl. existing = GFCF existing

Disinvestment = disinvestments

Depreciation = consumption of fixed capital

Cattle stock = livestock augmentation

EB = closing balance sheet

The LEI does not cover SIC 14.11 (Horticultural undertakings) and SIC 14.19 (agrarian services). Subsidiary production statistics using the standard classifications are available for this purpose. Investment estimates are extrapolated on the basis of output values for the intervening years.

### ***SIC 05 Fisheries***

Investment in boats by the fisheries sector (SIC 05) is indicated in an LEI publication. Using supplementary LEI information, a good assessment of new boat investment (excluding electronic equipment) can be made. Little information is available on other fisheries investments. Fixed-asset investment in the sector is estimated on the basis of LEI depreciation data.

### ***SIC 65 Banking***

Banking-sector investment statistics are not available (SIC 65). All data are based on balance-sheet information published in the annual reports of individual banks. The balance of new, existing and sold assets is derived from changes between two balance-sheets. The latter are not highly detailed. Some 10% of Real Estate is assumed to be existing buildings and 10% land. All other assets are assumed to be new. The estimates are fleshed out and supplemented by using such functional data as the EDP computer statistics.

### ***SIC 66 Insurance***

Reference is made to annual accounts balance information with regard to insurance and pension funds (excluding compulsory social insurance) (SIC 66). The Insurance Board requires annual accounts to supply data on domestic activities. Estimates are made on the basis of these balances, with the emphasis on dwellings and premises although the breakdown of the latter with reference to existing and new assets and land is not known. Premises are

assumed to consist of 10% existing structures and 10% land. All dwellings are assumed to be new with a 20% land component.

The Insurance Board annual reports pay little attention to other assets. The investment per employee ratios known from the other business services production statistics are applied to SIC 66. All employees require a chair, desk and the like. A fairly close correlation between the insurance sector and business services seems likely in this connection. Computer estimates are based on the functional EDP statistic.

### ***SIC 67 Financial auxiliaries***

Little information is available on activities relating to or associated with financial institutions. Business services are the category most closely related to SIC 67. Employees require a working area, desk, chair and the like. All investment estimates are therefore based on *per capita* investment in business services. The EDP statistic is used in the case of computers.

### ***SIC 70 Leasing and dealing in immovable property***

This heading covers project development, dealing in immovable property and movable property leasing/intermediation. It also covers home-ownership.

Little information is available on SIC 70. Reference is made to *per capita* and employee investments of business services in connection with necessary production assets (excluding home-ownership). The same ratios are also applied. Business services are the only area surveyed in the context of office work.

Reference to business services as an SIC 70 investment indicator leads to an underestimate of building investment. Business services essentially cover own-account premises, whereas SIC 70 covers exactly the same amount in investment. In the first case, the value of buildings calculated with reference to business services is not adjusted for investment. Surplus supply under SIC 70 is adjusted in comparing building supply and demand. These are related to such activities as architects' and legal services that are linked *pro rata* to construction.

The situation with regard to dwellings is somewhat different. Details of building, major maintenance and modifications are known from construction supply data. These building activities entail other costs such as commission, architectural fees, land register charges and construction fees. Research has shown that these amounts represent a fairly fixed percentage of total new building costs so that, if construction costs are known, these additional costs can also be reliably estimated. This makes it possible to determine a functional total for new dwelling investment. There are two other sources of dwelling investment, namely SIC 66 (Institutional investors) and SIC 75 (Local authorities). These elements are deducted from the total, so that the balance can be considered to represent SIC 70 new dwelling investment.

Although land purchase constitutes an important factor in housing investment, it is not included in the investment figure, by contrast with land sale transfer costs which are.

Lastly, transfer costs arising from the sale of existing dwellings must be determined. The level of transfer tax is derived from Ministry of Finance data. Since this tax represents a fixed house-price percentage, it can be used to calculate such other costs as notary charges and land registry fees (which constitute a fairly fixed percentage of the selling price).

### ***SIC 75 Government***

Government data are based on the accounts of the relevant government departments (see below). These accounts provide a detailed summary of all capital-goods expenditure

(including intangibles). Only annual reports are available with regard to Social Insurance and the Information Management Group (a central NPI division). Policing data are derived from a production statistic covering the protection of legal rights and safety. Land consolidation is determined with the aid of a state investment subsidy.

The asset-type breakdown is based on the local authority capital-spending and income statistic.

### ***SIC 80 Education***

Education is divided into the following categories (of which the first four are subsidised):

- university;
- special;
- local authority;
- communal association;
- private.

University education is estimated with reference to annual reports. As these are frequently insufficiently detailed, allocation keys are adopted based on the total assets shown by the reports. The EDP statistic is used in respect of computers.

The different investment contributions to special education by the state, local authorities and other government bodies constitute the main basis for investment estimates. An additional check is conducted to establish whether these estimates can be incorporated in the sector accounts. Capital-goods expenditure by local authorities and communal associations is determined in accordance with the SIC 75 description.

Investment in private education (SIC 80.3/4) is estimated with the aid of a three-year production statistic relating to SIC 80.41 (Driving schools). This statistic resembles that covering commercial services. An extrapolation based on output value is made for years in which no observation takes place. Business services and their associated *per capita* investments are taken as a basis for other SICs in this group.

### ***SIC 85 Health and welfare***

Investments are estimated on the basis of data supplied by the Netherlands Hospitals Institute (NZI). Nevertheless, the number of asset types is limited and the investment percentage represented by existing assets is not known. The EDP statistic indicates the total number of computers.

The NZI information covers the following areas:

- SICs 85.111 - 85.113, inclusive, Hospitals;
- SIC 85.114, Psychiatric hospitals and Children's medical homes;
- SIC 85.123, Medical kindergartens;
- SIC 85.311/.313, Nursing homes;
- SIC 85.312/.313, Establishments for the mentally handicapped.

Information provided by the Healthcare Charges Centre (COTG) is used for estimates in respect of SICs 85.121 (family doctors), 85.122 (specialists), 85.13 (dentists), 85.141 (midwives), 85.142 (paramedics and physiotherapists) and 85.2 (vets). This body, which fixes the fees of specialists, family doctors and dentists, assumes standard investment levels for this group.

The business service ratios are used in respect of SICs 85.314 - 85.335 inclusive. Healthcare involves a large number of clerical jobs. The obvious approach is to take investment per employee as a starting point. The EDP statistic is used in respect of computers.

### ***SIC 90***

Environmental services (SIC 90) are provided in both the private and government sectors, with the relevant sources being distributed over each.

#### *Private sector*

A production statistic covering "environmental-service enterprises" and resembling other CBS production statistics is available.

#### *Government sector*

The data are obtained from the accounts of:

- local authorities;
- communal associations;
- the provinces;
- water boards.

Classification by government asset type is adequate for investment data estimates.

### ***SICs 91 and 92***

Investment in respect of Civil society organisations (SIC 91) and Culture, sport and recreation (SIC 92) is estimated with the aid of investment quotients (investment/output). The investment quotient of a subtending group for which data are available is used as an overall sectoral indicator.

Business services can serve as an indicator, since a substantial proportion of the activities in question are office-related.

In a number of specific cases, however, business services are adjusted as an investment indicator.

#### *SICs 91.311 and 91.333 Religious organisations*

An additional supplementary estimate in respect of buildings is required under SIC 91.3. Special subsidy rules apply to religious organisations and institutions responsible for monument maintenance. The initial estimate is adjusted with the aid of sectoral building cost data.

#### *SIC 92.300 Culture and recreation*

By comparison with commercial services, recreation centres will clearly necessitate greater investment in civil engineering works.

These data can also be derived from official statistics relating to the time when some of these enterprises still formed part of the government sector.

#### *SICs 92.500, 92.600 and 92.700*

The nature of these enterprises (museums, zoos, nature reserves, sport, and the like) suggests greater investment in buildings and engineering than in vehicles, computers and the like. The corresponding estimates are based on past data.

## 5.11 Acquisitions less sales of intangible fixed assets

Netherlands accounting practice means that a special approach based on more functional data must be adopted for the estimation of intangible fixed assets.

Intangible assets, 1995 in NLG million:

mineral exploration	534
computer software	5139
originals	290
other intangible assets	33
intangibles	5996

### 5.11.1 Minerals exploration

This intangible asset appears only under SIC 11 (Mineral oil and natural gas extraction) and SIC 14 (Sand and salt production).

The sources available for the estimation of minerals exploration figures are:

- "oil and gas in the Netherlands 1995", published by the Ministry of Economic Affairs, which summarises the number of drillings and seismic research both on Netherlands territory and in the continental shelf using quantitative data;
- "energy Management in the Netherlands", which has provided the CBS with price information on drilling costs in the past. These were extrapolated with reference to a civil engineering price index and again compared with actual costs seven years later. The degree of correlation was astonishing, so that it seems reasonable to use this as a provisional cost index;
- in addition to drilling and seismic research costs, expense is incurred in connection with licences, surface rights, geological activities and other research. All these costs are identified in the Ministry of Economic Affairs budget.

Total minerals exploration costs (= investments) are estimated with reference to these sources. They must then be broken down with reference to third-party purchases and own-account investments. Third-party "exploration" purchases can be estimated on the basis of monthly survey data (size categories 4-9) relating to the return on the provision of services under SIC 11.20 (mineral and natural gas production services). The supplementary estimate in respect of size categories 0-3 is based on a survey conducted in 1996.

Netherlands exploration services output is determined in this way. In conjunction with imports services, this gives total turnover which must be broken down with reference to export, intermediate consumption and investment. Investment is determined as a residual item. Since total investments are known, own-account investments can be determined.

### 5.11.2 Computer programming

Computer software is encountered in all industrial categories, the most important sources being the "EDP statistics, private and government sector". A more detailed description of the EDP statistic is provided in the paper: "Software estimates in the Netherlands 1986-1997" (STD/NA (99)31). The important heading here is EDP costs by type, which covers the following three items:

- software;
- EDP staff salaries;
- engagement of third-party EDP staff.

In 1995, information was available concerning software purchases in the form of both standard packages and customised products (size categories 1-9 inclusive) for the whole economy (SICs 1-93). Less detailed information was also available in respect of computer-aided manufacturing and computer-aided planning. The EDP survey questions relate to all software payments to third parties.

#### *Consequences for intermediate consumption*

Software investment in the form of purchases from third parties leads to the adjustment of intermediate consumption. What is currently seen as investment is frequently classified as intermediate consumption in the production statistics. This means that in every industrial category the reduction of intermediate consumption is equivalent to estimated software investments minus software already activated.

Subcontracting of software is not treated as intermediate consumption, but is treated as GFCF.

Repair and maintenance of software is treated as intermediate consumption.

Software purchased for embedding in or bundling with computers, equipment and other software is included in the intermediate consumption if the software is purchased separately. Otherwise it is included in the asset in which it is embedded. Software installation costs are included in GFCF. Purchases of large databases are included in GFCF.

To determine the intermediate consumption adjustment, it is necessary to estimate software activated by enterprises which is not included under intermediate consumption and may not be deducted. A further question from the *1995 EDP statistic* concerns the most important information source, focusing on the value of purchased software entered in the balance-sheet as NEW investment in 1995. This showed that software to the value of NLG 750 million had already been activated.

#### **Own-account software investment**

The production statistics relate only to own-account investment in tangible fixed assets, with no separate coverage of own-account software investment. In this context, most enterprises treat developed software as costs. An estimate is made on the basis of the *EDP statistics* relating to wage costs and fte EDP jobs by function.

The EDP staff data (Full-Time Equivalents - fte) can be broken down with reference to:

- management;
- development;
- back-up;
- processing;
- other and unspecified.

The number of fte in the "development" category is used as a quantitative indicator. The fte-based share of this category is used to estimate salary costs in this group, with the result being adopted for estimates of own account software investment.

NB:

Treating the software developers covered by the *computer consultancies* SIC as own-account investment could be said to be unrealistic. Given the nature of this sector, these individuals generally work for third parties. The share of value added corresponding to other business services was retained for estimates of own-account investment.

#### *Consequences for production*

Own-account investments lead to greater output under all SICs, with a concomitant increase in gross value added.

### **5.11.3 Entertainment, literary and artistic originals**

#### *Literature*

The writing of books, plays and the like is regarded as own-account investment. No information is available on this subject. Publishing and printing production statistics provide some information on income flows (authors' royalties and fees) over a number of years.

Account must be taken of domestic payments which must include the value of royalties received by Dutch authors from abroad. This has been provisionally put at 5% of domestic royalties.

Own-account investment must have occurred in the case of any income flow resulting from author's copyright. This right is assumed to be permanently retained by the author and not sold to publishers. Advances on book publication are regarded as advance royalties.

The ratio of royalties paid on books, periodicals and newspapers was examined in 1996, with the percentages identified being retained for other years. In 1996, books accounted for 26% of all domestic authors' royalties. In addition to these amounts paid by publishers and the like, an estimate is required in respect of bodies also engaged in collecting authors' and publishers' fees. Examples would be the Lira Institute, a writers'/translators' copyright organisation, or the Reprorecht Institute, which defends authors' reproduction (copy) rights. Public libraries pay lending fees to authors. Neither the scale nor the domestic/foreign breakdown of these amounts is known. Estimates must necessarily be an aggregate. Together with the sums paid by publishers, these amounts indicate total payments to domestic authors.

Ancillary own-account investments are determined with reference to authors' income flow at market value on the following basis:

- the investments must be posited for a number of years. Investment levels are determined by trial and error for the years 1982-1985 inclusive;
- as regards the service life of such investments, the royalties received are assumed to relate to manuscripts published in the preceding five years;
- a publication's income flow is assumed to break down as follows: 50% of royalties available in the year of publication, 20% in the following year and 10% in each of the years T+2 to T+4 inclusive;
- market value is determined with reference to "effective yield of long-term state loans";
- the royalties paid include advances. A three-year ongoing average of these amounts is adopted;
- since a book is unlikely to be written in one year, it also seems advisable to apply the three-year ongoing average to final investments.

These own-account investments are classified under SIC 92.311, Creative arts production.

### *Art*

Estimates in respect of this asset are based on the annual report of a major national television and entertainment producer. This results in a figure of NLG 20 million for own-account investments.

Film investment is based on data obtained from the Cultural Yearbook, which indicates that between 5 and 10 films are made every year in the Netherlands. Assuming average production costs of NLG 2 million, own-account investment should be somewhere in the region of NLG 20 million.

### *Music*

By contrast with the literary field, a body exists to represent the interests of composers and music publishers. This organisation, the Buma/Stemra<sup>13</sup>, has established a social position enabling it to charge fees and the like. The amounts it collects enjoy legal status and the organisation maintains links to similar bodies abroad. This means that the monies it pays out include fees from abroad.

The organisation operates as follows. In some years, royalties are received which are subject to certain reservations (cultural and social fund); these include authors' royalties to be distributed at the beginning of the year. The organisation identifies this amount as the total available for distribution. At the end of every year, an amount approximately equivalent to the fees collected in the accounting year remains. Authors' royalties are actually paid with a minimum one-year delay, since the organisation invests these amounts and uses the corresponding income to cover a negative operating result.

As with books, the production of music/acoustic originals constitutes own-account investment. To determine the value of this investment or output, reference can be made to the market value of the future income flow, which can be derived from the distribution amounts that become available in the reporting year according to the Buma/Stemra. These amounts are quoted in the annual reports of each body.

This income flow makes it possible, bearing in mind market value, to estimate investment or output value. The following criteria must be satisfied:

- investment data must be known for a number of years;
- the service life of such investments is assumed to be five years;
- the following income flow is assumed: 50% of royalties available in the year of publication, 20% in the following year and 10% in each of the years T+2 to T+4 inclusive. A one-year payment delay must, however, be expected;
- market value is determined with reference to "effective yield of long-term state loans";
- the royalties paid include advances. A three-year ongoing average of these amounts is adopted.

The investments are recorded under SIC 92.311.

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<sup>13</sup> The composers' rights organisation, Buma/Stemra, defends the copyright interests of composers, librettists and music publishers with the principal aim of exploiting their musical output. It authorises the use of these works and distributes the corresponding remuneration between the entitled composers and publishers. It is the leading promoter of cooperation between international copyright organisations.



#### **5.11.4 Other intangible produced assets**

As yet, no supplementary adjustment has been made in respect of these assets.

#### **5.11.5 Intangible non-produced fixed assets**

Intangible non-produced fixed assets will generally involve only small-scale items, since these investments relate exclusively to asset-ownership transfer costs. A specific estimate is made in respect of Netherlands fertiliser- and milk-quota transfer costs.

The LEI reports (Agricultural Economic Report - LEB) describe major intangible fixed-asset investments by agriculture. These mainly relate to fertiliser and milk quotas, which are transferable and even, to some extent, negotiable. The concomitant costs (e.g. for registration) are attributed to the investment.

The LEI produces May-to-May accounting-year data. To obtain calendar-year figures, the year T-1 and T ratios are multiplied by 1/3 and 2/3 respectively.

#### **5.11.6 Importance of available sources for the estimation of investment data**

The following summary provides a quantitative breakdown of the different sources used to estimate capital-goods demand:

- 40.4%: CBS production (investment) statistics;
- 16.8%: other reliable statistics;
- 13.1%: a reliable non-CBS source;
- 5.8%: annual reports;
- 20.4%: reference to supply;
- 3.5%: estimated, essentially with reference to the business services production statistics.

#### **5.12 Additions to the value of non-produced non-financial assets**

The sources and methods for measuring major improvements to land are included in the GFCF questionnaire under civil engineering works. It is also included on the supply side (the production of civil engineering works). At the moment, as far as we can ascertain there are no other additions of value of non-produced non-financial assets.

#### **5.13 Changes in inventories**

The Netherlands national accounts distinguish changes in the following five inventory types:

- finished products;
- basic and ancillary materials;
- wholesale and retail inventories;
- work in progress;
- work in progress on major investment projects.

##### *Changes in finished product inventories*

Whilst industrial enterprises collect data on the value of primary and finished product inventories, they do not provide a breakdown by product type. Composition is assumed to be equivalent to that of turnover.

Changes in inventories of agriculture and oil products are revaluated: source statistics give information on changes in inventories in quantities. Combined with the information on prices, current price estimation on changes in inventories are made.

Initial and final stocks by manufacturing industries are derived from source data. However, because changes are generally small, no revaluation takes place.

#### *Changes in basic and ancillary materials inventories*

Whilst industrial enterprises collect data on the value of primary and finished product inventories covering basic and ancillary materials, they do not provide a breakdown by product type. Composition is assumed to correlate with purchases of the most important of these materials. Finished product inventory changes in current prices are derived from this using a revaluation procedure.

#### *Changes in wholesale and retail inventories*

Production statistics give data on wholesale and retail inventories. Initial and final stocks are revaluated at average year prices.

#### *Work in progress*

Inventory changes in industrial undertakings are not broken down with reference to finished products and work in progress. With the exception of ship-building and aircraft construction, where all activity is regarded as work in progress, only finished products are assumed to be involved.

#### *Work in progress in conjunction with major investment projects*

Investment projects lasting several years are executed quite regularly. To provide accurate, time-consistent records of these projects, the use table incorporates a separate inventory column on their progress. The overall investment figure is broken down over time in the light of project monitoring. Additions to work in progress continue to occur until a project is completed, when a deduction is made with the investment shown as a counter-entry.

### **5.14 Acquisitions less disposals of valuables**

The supply and use tables treat and incorporate valuables in the same way as investments from the standpoint of deliveries.

The EU task force on intangibles limited the number of goods (assets) to be classified as valuables to:

- pearls;
- diamonds;
- works of art;
- antiques;
- coins (not legal tender);
- non-monetary gold.

These amounts are estimated using a goods-balance approach.

The values estimated for each kind of valuable are (1995, NLG million):

- pearls 0
- diamonds 47
- works of art 35
- antiques 0
- coins (not legal tender) 1
- non-monetary gold 140

The distinction between diamonds and pearls in the method used for estimating diamonds and pearls is made with the use of foreign trade statistics.

This involves investigation of whether an asset is domestically produced and the concurrent listing of imports. The margins are then estimated to arrive at total supply. Separate export, intermediate consumption and consumption estimates are made in respect of demand. Unidentified valuables are regarded as a residual item.

#### *Pearls*

There is no domestic production of pearls, only imports and exports. Valuables can be purchased under SIC 51.476 (Jewellery wholesalers) and SIC 52.483 (Retail jewellery trade). Intermediate consumption is possible under SIC 36.22 (Jewellery production). Valuables constitute a residual item.

#### *Diamonds*

There is no domestic diamond production. Since intermediate consumption under SIC 36.22 is an estimate based on production statistics, valuables are a residual item.

#### *Non-monetary gold*

Intermediate consumption under SIC 24.64 (Manufacture of photochemical products) and SIC 36.22 is estimated. Valuables constitute the residual item. This heading might cover gold held by individuals and banks (recorded under other balance-sheet assets) and inventories under SICs 36.22, 51.476 and 52.483.

#### *Coins*

Domestic coin production comes under SIC 36.21 (Striking coins and medals). In this case, consumption is estimated (for example, with regard to collections that are not intrinsically valuables); there are no intermediate deliveries. Valuables constitute a residual item.

#### *Paintings, lithographs and antiques*

Domestic production of paintings, lithographs and antiques comes under SIC 92.31 (artworks). The CBS socio-cultural reports indicate purchases for collection purposes. In this connection, acquisitions by art and mixed museums are regarded as valuables purchases.

### **5.15 Imports and exports of goods**

ESA 95 defines the imports and exports of goods as follows: *Imports and exports of goods occur when there are changes of ownership of goods between residents and non-residents (whether or not there are also corresponding physical movements of goods, ESA 95, 3.132).*

ESA has four exceptions to the transfer of ownership principle:

- financial lease, here it is assumed that there has been a transfer of ownership from the lessor to the lessee;
- with deliveries between affiliated enterprises (branch or subsidiary or foreign affiliate) it is assumed that there is a transfer of ownership;
- even though there is no transfer of ownership, goods sent for significant processing or repair, are registered as imports and exports of goods;
- merchandising, no imports or exports reregistered when merchants or commodity dealers buy from non-residents and then sell again to non-residents within the same accounting period.

Deliveries from *bunkers* and transactions in non-monetary gold are mentioned explicitly as kinds of imports and exports of goods. During the import and export of goods a border is usually crossed. ESA gives the following exceptions:

- goods produced by resident units operating in international waters, and sold directly to non-residents abroad;
- means of transport and other mobile units that are not bound to one location;
- goods after changing ownership, which are lost or destroyed before they crossed the border of the exporting country.

Moment of registration: *Imports and exports of goods should be recorded when ownership of the goods is transferred – ESA 95, 3.137. In practice, a change of ownership is considered to occur at the time the parties to the transaction record it in their accounts.*

Valuation: *De imports and exports of goods are to be valued free on board at the border of the exporting country (fob) – ESA 95, 3.138 en 3.139.*

In the supply and use table and the symmetric input-output table, however, the imports of goods must be valued per individual product group at CIF-value (cost of insurance and freight) on the border of the importing country.

### **5.15.1 Supply and use table**

Goods exports are a major demand category of the use table (about 20% of the total). Goods imports are important in the supply table (about 20% of the total). The imports and exports flows are crucial for many commodity groups described in the supply and use table. In total they describe over 800 commodity groups, including about 600 for which imports and exports of goods play an important role.

Statistical obligations to the EU dictate in part the classifications used in the supply and use table. For the exports the following “demand columns” per commodity group are recorded in the supply and use table:

- 311100 - exports of Dutch product to the EU;
- 311200 - exports of Dutch product to third countries;
- 311511 - exports of imports to the EU;
- 311512 - exports of imports to third countries.

For the import there are the following two “supply columns”:

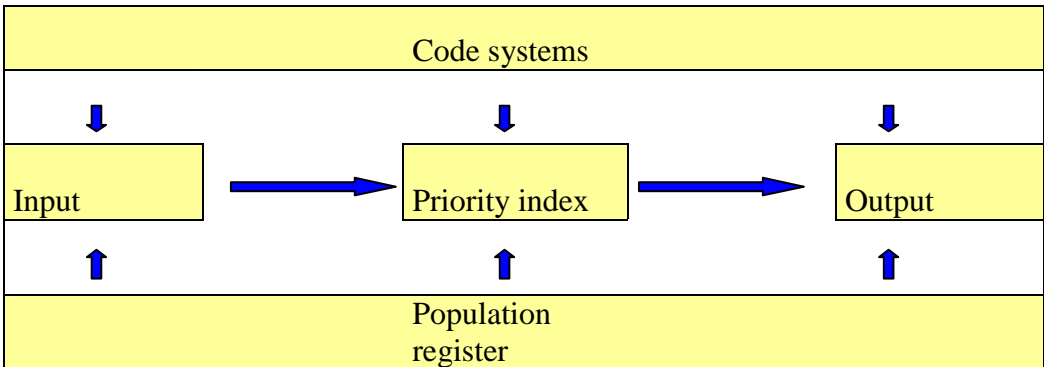
- 411100 – imports from the EU;
- 411200 – imports from third countries.

In the supply and use table, demand is confronted with supply per commodity group. The differences between supply and demand are analyzed. This leads to readjustments so that a supply and demand are balanced per commodity group. Since imports often supply a relatively large part in supply, it is tempting to correct the discrepancies between demand and supply there. The same is true for exports, but then of course on the demand side.

The major source for the imports and exports of goods in the National Accounts (NA) is formed by the ‘International trade statistics’ generated by the International Trade department (TIH) at Statistics Netherlands. Before the TIH data can be implemented in NA they must be modified to meet NA definitions. Paragraph 5.15.2 deals with the production process of TIH, while paragraph 5.15.3 describes how the data is funnelled in to the NA. Paragraph 5.15.4 shows the transition of the import and export of goods in the supply and use table to a balanced table per commodity. This chapter also explains the final adjustments at the macro level. Finally there are some observations about the year 1995, for which a slightly different process was used than in subsequent years.

**5.15.2 Production process of the international trade statistics**

The production process consists of input, priority index and output. The code systems and the population register support the production process.



*The population register*

The register comprises 200,000 observation units. An observation unit is a company’s trade flow. We distinguish four types of trade flows:

- imports from EU countries (1A);
- export to EU countries (1B);
- import from non-EU countries (1C);
- export to non-EU countries (1D).

For enterprises whose trade flow exceeds 225 000 euro a year it is mandatory to submit their data to Statistics Netherlands. Over 40 000 enterprises meet this criterion. Estimates of the other 160,000 observation units, that also import and export goods are based on VAT-data. The VAT-data is supplied by the Ministry of Finance. VAT-data is also used to maintain the business population register. Each month Statistics Netherlands receives a tape from the tax authorities.

### *Code systems*

The code system is a set of tables in which the codes and classifications are centrally maintained. A code system describes a specific component such as countries, commodities and kinds of aggregation. Each code system is made up of several codes, and exhaustively indicates which aspects are considered its constituent parts. For instance the 'aggregation types' code system. The system has four well-described codes. Code 1A is 'imports from EU countries' etc. (see above). The key code systems, 'countries' and 'commodities' are determined centrally by Eurostat.

### *Input*

Observation units supply about 5 million records a month to Statistics Netherlands. The data can be supplied in a number of ways. Data on trade with non-EU countries mainly comes from customs on the so called Sagitta tapes. Some observation units that trade with non-EU countries have permission to supply the data directly to Statistics Netherlands, the same way as the observation units trading within the EU.

When all the data is gathered, it enters into a fully automated control and editing process, called elementary control. This process concentrates on verifying the control variables such as type of good, statistical system and country codes. The subsequent process can go three ways:

- observation units that are under obligation to report according to the business population register and whose data are processed without error. These data are ready for further processing in the Priority Index;
- observation units that are under obligation to report according to the business population register and whose data contain incorrect codes. These data are entered into an editing system (KORE). During verification of codes such as country codes and statistical system codes mistakes are made visible and can be interactively rectified;
- observation units that are not under the obligation to report according to the business population register. Investigation is done why data was reported, and if the observation unit must be deleted or added to the business population register. If the observation unit is to be included, the routing starts once again as in 2, discussed above.

All data from observation units, which come in until the last day of the month following the reporting period, is included as response on the month concerned. Large companies who fail to supply data to Statistics Netherlands on the eighth working day following the month on which returns must be filed get a reminder.

### *Priority Index*

In the priority index process input data are checked at a higher level of aggregation before they are published. In this matrix about 50 country groups and about 1250 commodity groups are differentiated. The enterprises are also entered in this table, so that value and volume per country and commodity group can be shown by enterprise (matrix cell). The priority index consists of six main tables:

- imports from the EU, crucial enterprises;
- imports from the EU, non-crucial enterprises;
- exports from the EU, crucial enterprises;
- exports from the EU, non-crucial enterprises;
- imports from non-EU countries;
- exports from non-EU countries.

There are 6 different tables due to the lack of memory in the processing hardware. During the checks in the priority index emphasis is put on quantities, measurement criteria, the statistical value and the invoice value. About four weeks after the reporting month the monthly priority index process is run. In this process estimations (imputation values are calculated) are made for all matrix cells, row and column totals. These calculations are made on the basis of the data previously supplied by the enterprise. The daily priority index process follows the monthly process. During this process the data supplied by the enterprises are placed in the priority index and compared with the calculated values. The results are scored; this may lead to further investigation or to enquiries about the supplied data. After various checks the data are prepared for output. For enterprises that did not submit data to Statistics Netherlands imputation values from the matrix cells are used. The results are then evaluated by the surveying department and the analysis department of TIH.

These kinds of processes take place at different times between the end of the reporting period and six months after the reporting period when the final annual figures become available. The results of the priority index are evaluated by the surveying department and the analysis department of TIH every time these processes are run.

The last step is the calculation of the estimates for those enterprises that fall outside the mandatory survey. This is achieved with the use of the VAT tapes supplied by The Finance Ministry. These tapes are also used as a last check for the processes discussed above.

*Output*

The output is a transcript of the TIH database made after it has successfully passed the priority index at a certain moment in time. These transcripts are published and/or supplied to third parties (such as the EU). They form the point of departure for the national accounts. There are five different copies for each period (month):

- d – after 42 days;
- m – after 56 days;
- t – after ten weeks;
- k – after one quarter (or 4 months);
- j – definitive data after 9 months.

The definitive data are discussed below.

The TIH data are as follows:

File	Description		
Bse	Estimate for enterprises not in survey	The ‘e’ stands for countries outside the EU (extra-trade).	The ‘i’ stands for countries inside the EU (intra- trade).
Bsi			
Ime	Imputation of data of enterprises in survey		
Imi			
Dte	Registration of data of enterprises in survey		
Dti			

Estimates are those enterprises not included in the mandatory survey (one of the 160000). The imports and exports for these enterprises are estimated with the use of the VAT tapes. Imputed data comes from the priority index for those enterprises that are included in the survey (one of the 40000) but have sent no data to Statistics Netherlands. Registrations are those enterprises included in the mandatory survey (one of the 40000) which did return data

on their activities on imports and exports. *Registration files* have a different degree of detail than the other files. They include the following data:

- registration file;
- year;
- month;
- reference number (enterprise);
- commodity flow;
- nomenclature number;
- country of origin;
- country of origin or destination;
- intra/extra trade (in or outside the EU);
- import export;
- statistical system;
- type of transaction;
- country group code;
- commodity group TIH;
- kilograms;
- measure (deviating units such as litres and m<sup>3</sup>);
- invoice value;
- statistical value.

The statistical system consists of the following systems:

- regular imports and exports;
- intra-EU delivery free of VAT;
- re-exports;
- disguised transit trade;
- fictitious delivery – before stock transfer;
- fictitious delivery – after stock transfer;
- warehousing of community goods;
- export of community goods from warehousing.

The following kinds of transactions can be distinguished:

- purchase, sale, hire purchase, barter, financial leasing;
- return mailing;
- free mailing;
- inward processing;
- outward processing;
- rent and operational leasing;
- co-ordinated manufacturing;
- supplies for construction projects.

The files on *estimates* and *imputations* have similar set ups but lack the detail of the registration files. These files do not show a nomenclature of the commodities. Instead imputed and estimated data are recorded at a higher aggregate level. TIH developed its own commodity groups (instead of the more than 10,000 GN-numbers it has 1200 ‘gsgp’ numbers - related to the GN-numbers). Countries are classified into country groups. There is no reference number in estimates. There is no extended statistical system or the type of transaction we see in the registration. Data are attributed to normal imports and exports.



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**Imputation and estimate file**

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Year  
Month  
Reference number (enterprise) – except for the estimates  
Intra/extra trades (within or outside the EU)  
Imports/exports  
Group code of country of origin or destination  
Commodity group (gsgrp)  
Statistical value  
Volume

---

The above encompasses about 99% of all source material needed for the NA estimates of imports and exports of goods. Other sources will be discussed in the section on the data presented to the supply and use table of the imports and exports of goods.

### 5.15.3 Processing for national accounts

Different statistics have different classifications. In the supply and use table the classification is based on the commodity groups national accounts (NA) which in turn are based on the CPA/CPC classifications. TIH uses the Combined Nomenclature (GN-code), following EU guidelines. In estimates and imputations TIH uses its own classification of commodities (gsgrp). For both classifications of TIH there is a link (a coupling) to the NA commodity group numbers.

The next step is to categorise the imports and exports according to the specifications required for the supply and use table. The following columns are generated for the imports per commodity group number:

- 411100 – imports from the EU;
- 411200 – imports from third countries.

The exports columns are:

- 311100 – exports of Dutch product to the EU;
- 311200 – exports of Dutch product to third countries;
- 311511 – exports of import to de EU;
- 311512 – exports of import to third countries.

Before the columns are presented to the supply and use table, the TIH totals are adjusted and supplemented:

- the basic principle in the observation of the imports and exports of goods by TIH is border crossing. In order to meet the NA definition, where the basic principle is exchange of ownership between residents and non-residents, the totals must be adjusted:
  - *shipping agents*  
'Limited Shipping agents' (BFV's) co-ordinate the commodity transactions between two non-residents without becoming the owner of the goods. They take care of all formalities involved in the imports and exports of goods, such as paying VAT and import levies. The Dutch tax authorities supply data on BFV so that they can be traced in the TIH registration.
  - 'General shipping agents' co-ordinate commodity transactions between non-residents;
    - *foreign enterprises that are required to file tax returns*

These are non-residents with a VAT-registration number in the Netherlands. The transactions of these units do not belong in the Dutch imports and exports of goods.

NA sees these flows as transit trade. The import and export flows of these enterprises, supplied by TIH, are subtracted from the total. We call these flows 'exclusions'. It is important that the flows remain visible in order to determine the import duties that will be allocated to the Dutch economy.

- the TIH files show both the inward and outward processing by GN-number. The processing is subtracted per commodity group and aggregated to a number of specific processing codes, such as the processing of food and processing of textile. This makes comparisons with other sources possible (production statistics). On balance the correction on the 'International trade statistics' is zero;
- imports of second-hand goods are new for the Dutch economy and must be treated as such. These goods are subdivided among the national accounts commodity groups. The total imports is not adjusted;
- TIH has several undivided items. These items are divided over all other national accounts commodity groups. Total imports and exports are not adjusted;
- the national accounts government task group makes additional estimates for the purchases of embassies abroad. These are added to the imports;
- the national A government task group likewise makes estimates for the export of second-hand military goods. These data are only partially observed by TIH. This is added to the exports;
- bunkers by Dutch transporters abroad are estimated by De Nederlandsche Bank (DNB) and included as an extra estimate of the imports of goods;
- the DNB also makes estimates on the imports and exports of goods without border crossing. The balance of the imports and exports are included in the columns on exports.

Taking the above into account, the amounts of imports and exports in current prices per commodity group are specified into the columns mentioned. After some simple checks, such as comparing the re-exports with imports (the re-export cannot be greater than the import of said commodity), the data is offered to the supply and use table.

Furthermore this data must be supplied in prices of the previous year. Even though TIH gathers volume information during the production of their statistics, the data used are from the Producer Prices Department. The unit value price indices, which can be distilled from the TIH data, are used as extra information if needed. The reliability of the volume data by TIH is not great. These data are of secondary importance in the editing process at TIH.

The Producer Prices Department provide price indices of exports, imports and domestic prices. These files are classified according to 'Classification per Product Activity' (CPA) of the EU. These are aggregated into NA commodity group. To deflate the exports of Dutch products, both to the EU and beyond we use the producer price index of exports. For imports and re-exports to de EU and beyond we use the price index of imports.

When the current and constant prices per column and per commodity group have been provided to the supply and use table the balancing process can start.

#### **5.15.4 Balancing and publication**

In the supply and use table the imports are part of the supply and the exports of demand. Supply in a balanced table must be equal to demand. Where discrepancies appear between demand and supply each variable can potentially be readjusted. On the demand side this could be intermediate consumption and exports and on the supply side production and imports. The

balancer analyzes the differences. Faults are traced and the quality of the different sources that make up demand and supply are compared.

When agreement is reached on all commodity groups during the balancing process and when the supply and use are equal, the imports and exports of goods are ready for the next step. Macro totals of the imports and exports include the imports and exports of services. A number of corrections are necessary on the aggregates of imports and exports of goods and services before the correct macro totals can be presented.

The ESA dictates that the imports and exports of goods are to be valued at fob-valuation. This is the value on the border of the exporting country. In the supply and use table however, imported and exported goods are valued at the price on the Dutch border, therefore:

- the costs of transportation and insurance in foreign countries are included in the import of goods (cif-valuation);
- the costs of transportation and insurance on Dutch territory of the exports of goods are included (fob-valuation).

This means that at a macro level imports are valued fob (as is the export), in other words, valued on the border of the exporting country. The transition from a cif-valuation to a fob-valuation of imported goods encompasses:

- a cif/fob-adjustment, for transportation by Dutch enterprises in foreign countries (from the border of the exporting country). The imports as well as the exports are lowered with the same amount;
- a cif/fob-reclassification, for transportation by foreign enterprises in foreign countries (from the border of the exporting country). In this case the costs are subtracted from the imports of goods and added to the imports of services.

Quantifying these macro adjustments for 1995 shows the following:

- *exports of services* – cif/fob-adjustment for Dutch transportation of export goods to the Dutch border –558 NLG million;
- *imports of goods* – cif/fob-reclassification –11166 NLG million. This sum is made up of 558 NLG million as mentioned above, insurance to the amount of 269 NLG million and 10340 NLG million for foreign transportation;
- *imports of services* – cif/fob-reclassification. This is the reverse side of the last two adjustments: +10608 NLG million.

The source for these adjustments is De Nederlandsche Bank (DNB), the Dutch central bank. A last adjustment on the export of goods with DNB information is consumption by non-residents in the Netherlands. This estimate of DNB (since the year 2000 this has become a Statistics Netherlands estimate) is added to the export. Tables 5.15.4-1/3 quantify the data from the source statistics to the eventual publication level of national accounts.

**5.15.4-1 Imports – from source to national accounts totals, 1995**

		<i>NLG million</i>
	Data TIH	
A	Registration intra	159167
B	Registration extra	93735
C	Imputation intra	0
D	Imputation extra	0
E	Estimate intra	30729
F	Estimate extra	1521
g = a t/m f	Total TIH	285151
	Adjustment before balancing	
H	Exclusions intra	1269
I	Exclusions extra	4
J	Embassies intra	20
K	Embassies extra	44
L	Bunker	542
m = h t/m l	Total adjustment before balancing	1880
n = g + m	Total presented to supply and use	287031
O	Balancing adjustments	3693
p = n + o	Total imports goods Supply table	290725
Q	cif/fob-adjustment and reclassification	-11166
r = p + q	Imports of goods national accounts	279559
S	Imports of services national accounts	63501
t = r + s	<b>TOTAL IMPORTS NATIONAL ACCOUNTS</b>	<b>343060</b>

TIH = International trade department.

**5.15.4-2 Exports – From source to national accounts totals, 1995**

		<i>NLG million</i>
	Data TIH	
A	Registration intra	221184
B	Registration extra	65774
C	Imputation intra	0
D	Imputation extra	0
E	Estimates intra	32320
F	Estimates extra	1377
g = a t/m f	Total TIH	320655
	Adjustment before balancing	
H	Exclusions-intra	1291
I	Exclusions-extra	-295
J	Military sales intra	119
K	Military sales extra	0
L	Balance without border crossing intra	269
m = h t/m l	Total adjustment before balancing	1384
n = g + m	Total presented to supply and use	322039
O	Balancing adjustments	-3105
p = n + o	Total exports goods Use table	318934
Q	Exports of services national accounts	63687
r = p + q	<b>TOTAL EXPORTS NATIONAL ACCOUNTS</b>	<b>382621</b>

TIH = International trade department.

### **5.15.4-3 Recapitulation imports and exports / Trade balance, 1995**

	<i>NLG million</i>
<i>Imports</i>	
Imports TIH	285151
Definition and other adjustments national accounts	1880
Sub-total presented to supply table	287031
Balancing adjustments	3693
Total imports of goods Supply table	290725
cif/fob-adjustment and reclassification	-11166
Imports of goods national accounts	279559
Imports of services national accounts	63501
TOTAL IMPORTS NATIONAL ACCOUNTS	343060
<i>Exports</i>	
Exports TIH	320655
Definition and other adjustments national accounts	1384
Sub-total presented to use table	322039
Balancing adjustments	-3105
Total exports of goods national accounts	318934
Exports of services national accounts	63687
TOTAL EXPORTS NATIONAL ACCOUNTS	382621
<b>TRADE BALANCE</b>	<b>39561</b>

TIH = International trade department.

### **5.15.5 The year 1995**

Necessity dictated that for the year 1995 a slightly different process was followed than those described above. Initially, with the opening up of the EU borders in 1993, the data collection on international trade faced many problems. Before 1993 the International trade statistics were collected integrally by Dutch customs. The initial method of data collection of the international commodity trade since 1993 was not acceptable. This led to a new production process called 'Redesigning International trade statistics'. It took effect in 1996, which unfortunately came one year too late for the 1995 revision.

The TIH data for the year of redesigning, 1996, was not yet complete when the NA started its revision of the imports and exports of goods. TIH agreed that the old 1995 data would be adjusted as well as possible on the basis of the redesign for 1996. A number of facets deserved special attention:

- definition of the survey population differed between TIH and national accounts. This focused on four types of respondents:
  - shipping agents;
  - ABC-enterprises, transactions between two non-residents of other EU-countries (A and C) with the Netherlands (B) as a kind of intermediate station. These enterprises do not belong in the import or export;
  - foreign enterprises required to file tax returns;
  - the flows going through distribution centres. If ownership changes from non-residents to residents it is standard imports and exports. According to the definitions there is also a change of ownership if a parent company delivers goods to a daughter company. In all other cases the amounts must be entered as transit trade.

- registration. In the old system, applied up to and including 1995, the completed survey questionnaires not returned in time were not incorporated into the reporting month in which they belonged. In the new system they are. For 1995 this was done in retrospect;
- classification of estimates into commodity groups. Between 1993 and 1995 there were only totals available for the estimates. TIH made an attempt for the benefit of national accounts to divide these estimates on the basis of 1996 data to country groups and ‘gsgpr’ numbers.

This resulted in the levels shown in tables 5.15.4-1 and 5.15.4-2. In these tables we see different amounts under ‘exclusions’ for 1995 than we would have expected on the basis of the 1996-2000 series. The decision to exclude certain shipping agents was made before the ‘Redesign’. Shortly, after the 1995 national accounts revision, the Redesign for International Trade for the year 1996 was completed. However, in 1995 more enterprises were included in the category of the shipping agents than in 1996. For national accounts a constant population of enterprises is necessary (except, obviously, for real changes). For this reason the adjustment for ‘exclusions’ must be made every year. This correction will be eliminated during the next revision.

During the balancing of the benchmark year 1995 (the revision year), there was a demand surplus across the board. The analysis of the mirror statistics indicated we could allow larger corrections on imports. Mirror statistics make it possible to derive the exports of countries within the EU to the Netherlands. The export data of the various countries are presumably more trustworthy than the observation of Dutch imports. This data was also confronted with Dutch imports.

## 5.16 Imports and exports of services

ESA 95 defines the imports and exports of services as follows (section 3.140 - 3.141):

- *exports of services consist of all services rendered by residents to non-residents;*
- *imports of services consist of all services rendered by non-residents to residents.*

Conceptually, the definition of imports and exports of services has changed little with the introduction of ESA 95. The principal changes concern the transfer of services to the goods category:

- gross registration of processing and repair transactions (repair of capital goods only);
- bunker deliveries;
- gross registration of travel organisations.

Estimation of the import and export of services is based on data from the Balance of Payment (BOP) of the Dutch Central Bank. It takes several adjustments to convert these data into figures that are suitable for the national accounts.

First some adjustments are made to fit the BOP-figures in with the national accounts definitions (among other things the transfer of cif-fob margin to the goods category, adjustment for import levies on transit operations, balancing in respect of tourist traffic). The total value of these adjustments can be found under “correction A” in table 5.16-1/2.

The second set of adjustments is meant to fit the data into the supply and use tables. For example, the data on transport services are replaced by estimates on CBS transport production

statistics. Also the merchanting/distribution item is “cleansed” of distributor trade margins because the trade flows of these distributors are recorded gross under commodity trade. Wholesale production statistics are used for the final merchanting estimate. Finally some adjustments are made to reconcile the resulting figures with the other source data for the supply and use tables. The total value of this second set of adjustments is recorded under “correction B” in table 5.16-1/2.

**Table 5.16-1 Exports of services, 1995**

	BOP	Correction A	First estimate National accounts	Correction B	National accounts
	<i>NLG million</i>				
Transport services (1)	30929	-2031	28898	-4644	24254
Other services (2)	46470	-5559	40911	-920	39991
<b>Total exports</b>	<b>77399</b>	<b>-7590</b>	<b>69809</b>	<b>-5564</b>	<b>64245</b>

(1) – Correction B is mainly caused by replacing the BOP figures by the production statistics figures.

(2) – Correction A is mainly caused by balancing imports and exports of several services.

**Table 5.16-2 Imports of services, 1995**

	BOP	Correction A	First estimate National accounts	Correction B	National accounts
	<i>NLG million</i>				
Transport services (1)	22232	-13489	8743	-4063	4680
Other services (2)	51616	-4472	47144	1069	48213
<b>Total imports</b>	<b>73848</b>	<b>-17961</b>	<b>55887</b>	<b>-2994</b>	<b>52893</b>

(1) – Correction A is mainly caused by the cif/fob-correction and correction B by replacing the BOP figures by the production statistics figures.

(2) – Correction A is mainly caused by balancing imports and exports of several services.

## CHAPTER 6 BALANCING AND INTEGRATION PROCEDURE AND VALIDATION OF ESTIMATES

### 6.1 Supply and use tables

#### 6.1.1 Introduction

In the Netherlands, the compilation of industry-by-industry input-output (I/O) tables as part of regular national accounts data goes back to the fifties. From 1980 onwards, the compilation of I/O tables in constant prices, together with tables in current prices, became standard procedure. In the early eighties, it was decided to set up a new integration system, based on supply and use (S&U) tables in both current and constant prices, mainly because of the superiority of such tables as an integration framework. Unlike I/O tables, S&U tables make optimal use of available sources. Production statistics, foreign trade statistics, and intermediate consumption and capital formation data all contain product information. The 1986/87 revision of the Dutch national accounts therefore introduced both numerous improved estimates and a new national accounts integration procedure.

The introduction of S&U tables can be said to have improved the quality of the estimates, principally by establishing a closer link with supply and use source statistics in current prices and - perhaps more importantly - with price statistics.

##### 6.1.1.1 Simultaneous compilation of current and constant price tables

Volume changes in macro-economic indicators are by far the most important data generated by national accountants. GDP growth is the criterion for the success of economic policy, with a one percent increase or reduction in GDP usually making the national headlines.

By contrast, this emphasis on macro-economic volume changes by major national accounts users is only partially reflected in the principal sources referred to by statisticians in compiling their data. National accounts calculations are mostly based on *current* price information relating to business accounts, consumer and government spending and foreign trade. More extensive surveys involving additional *quantitative* questioning are unpopular as they increase the business administrative burden. Thus, national accountants face the challenge of making reliable estimates on the basis of incomplete, and sometimes even poor, source data.

Until the early eighties, Statistics Netherlands integrated national accounts in current prices and then applied a rough deflating procedure to establish volume changes. With the final 1981 estimate, it began experimenting with the simultaneous compilation of I/O tables in both current and constant prices. The first tables, broken down by industry type, were on a rather limited scale (200 x 100), but the method proved an effective way of reliably estimating volume and current price changes.

One of the main problems in this compilation process was the lack of homogeneity in an industry-by-industry I/O table. This implies that, in principle, each cell has to be broken down into its main products to allow correct deflators and, consequently, correct volume measures to be calculated. Accordingly, the second improvement swiftly followed the first: the 1987



revision converted the system into a fully-fledged set of supply and use tables describing 250 industries broken down with reference to 800 products. This set became the main integration framework, with the traditional industry-by-industry I/O tables constituting an important side-product.

A major advantage of compiling price and volume measures within an accounting framework like the S&U tables is the provision of a check on the numerical consistency and plausibility of the entire set of measures. Another benefit is that price and volume measures can be derived in respect of the important balancing items. In particular, gross value added can be measured in constant prices by subtracting constant-price intermediate consumption from constant-price output, the “double deflation” method. Double deflation may be used at the level of an individual enterprise, industry or sector or for the entire economy by subtracting constant-price imports from total final constant-price expenditure.

### **6.1.1.2 Timing and content of Dutch national accounts**

Statistics Netherlands compiles three estimates of national accounts data every year<sup>14</sup>. The planning of these estimates is as follows:

- T + 7 months: first estimate (“provisional”);
- T + 16 months: second estimate (“improved provisional”);
- T + 26 months: third estimate (“final”).

These estimates contain a complete set of national accounts data, that is:

- supply and use tables in current prices and prices of the preceding year;
- I/O tables (industry-by-industry) in current prices and prices of the preceding year - producers’ prices and basic value;
- all main sector accounts, including financial accounts.

Social Accounting Matrices (SAM) and National Accounting Matrices including Environmental Accounts (NAMEA) are compiled for the “final” year. At present, balance-sheets are only compiled on an experimental basis; the same holds true for homogeneous or product-by-product I/O tables.

The final supply and use table estimate covers approximately 250 industries broken down with reference to 800 product groups. In the interests of confidentiality, not all the data can be released to the general public. Application of the Dutch confidentiality rules has resulted in the publication of a supply and use table listing some 150 activities and 600 product groups. The corresponding activity-by-activity I/O table covers approximately 150 activities.

The provisional estimates relate to 100 industries and 250 product groups, which correlates closely with the published supply and use and I/O tables.

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<sup>14</sup> On the basis of the Quarterly Accounts, two more annual estimates are available for a limited number of macro-economic variables (T + 2 months and T + 3 months).

## **6.1.2 The system design**

### **6.1.2.1 Classification of industries and product groups**

A difficult problem encountered in creating a supply and use framework is how to achieve a balance between detail and overview. In other words, how to decide on an optimum number of columns (imports, output and use in the context of domestic activities and final expenditure) and rows (product groups).

The choice of the number of product groups should be based on at least six important criteria, namely:

- a good match with international product classifications (HN for international trade data and CPA for European data dissemination);
- homogeneity of VAT and other taxes;
- availability of sufficiently reliable data;
- sufficient “magnitude”;
- homogeneity of price changes;
- homogeneity of destination (intermediate consumption or final expenditure).

The reasoning behind these six criteria is mostly self-evident. The European Union is an important player in this field. Not only are all data transmitted to it standardised under European law (CPA), national accounts data have also become an important point of reference for Member States’ EU contributions. This explains the importance of homogeneity with respect to VAT and other taxes. VAT calculations are used to determine Third Resource contributions to EU financing.

Although the criteria of availability of good-quality data and homogeneity with respect to goods destination seem quite straightforward from the standpoint of implementation, they are, in fact, rather more “subtle”. In the Netherlands - as in most countries -, information on supply and use is not evenly balanced. Foreign trade and domestic output information is available in far greater detail than most use-side economic data. The “Other costs” item in company profit and loss accounts is a well-known example of the lack of use-side detail.

The level of such detail would therefore seem to be the obvious choice as a standard. In many cases however, this will lead to a considerable loss of information. For example, it is extremely difficult to obtain detailed data on materials consumption in the construction industry. By contrast, building materials output can be measured very thoroughly. Most is destined for the construction industry, with only a small fraction being intended for household consumption. Clearly, opting for a more detailed classification of building materials will greatly improve the quality of construction industry intermediate consumption estimates. The composition of this consumption is, in fact, mainly derived from the breakdown of building materials output. Estimates of household consumption in both current and constant prices are also improved because, in a detailed description, most building material product groups can be safely assumed to correlate only with construction industry input.

Of course, no classification can completely satisfy all these features, since this would imply a table of several thousand products. Consequently, a seventh criterion comes into play, namely overview. The integration process should be as efficient as possible; with the number of product groups used not exceeding “normal human capabilities”. In the Dutch case, several revisions of the product group classification have all produced a figure of around 800.

The classification of domestic *industries* and final expenditure is essentially limited by data availability and the impossibility of providing a consistent and detailed description of very small-scale activities. One million guilders is the minimum value accepted in the Dutch supply and use tables, so that use categories included under “Other business costs”, for example, will either turn out to be zero or be “forever” estimated at NLG 1 or 2 million.

In the Netherlands, this has resulted in a choice of some 250 activities. As manufacturing information is more detailed than data on most services industries, it is presented somewhat more specifically in the supply and use tables. Another reason for this degree of detail lies in the fact that, in the manufacturing sector, even closely related activities (according to official classifications) can result in extremely dissimilar products with very different input structures.

### **6.1.2.2 The choice of index number formulae**

Among other factors, the design of the system involves the choice of index formulae for inclusion in the integration framework. From a practical standpoint, the index number formulae used to compile constant-price data should satisfy the following two requirements:

- additive consistency;
- value index = price index \* volume index (factor reversal).

In an accounting framework like the supply and use tables, additivity simplifies system balancing. All consistency checks which are valid in current prices also apply in constant prices.

The factor reversal requirement means that the value index is completely split into a volume and a price component. Nothing is lost.

SNA 1993 favours Fisher’s Ideal Index, because of its close approximation to such theoretically optimal index formulae as the Tornqvist and Vartia. The disadvantages of this index include its high data requirement, the difficulty of interpreting its results and, last but not least, its lack of additive consistency. As a result, it cannot be applied in an accounting framework where additivity is an important factor. The use of a combination of Paasche price indices and Laspeyres volume indices offers a way out. This combination of indices can easily be shown to satisfy the above-mentioned requirements.

The choice of the base year is another issue in constant-price estimation. SNA 1993 favours the use of a moving base year which, in practice, will be  $t-1$ . The advantages are obvious:

- an actual weighing diagram provides better growth-rate estimates;
- the introduction of new goods will be simplified;
- the disappearance of goods will be simplified;
- there is no troublesome time-series rebasing.

Applying several types of index number formulae using the detailed Netherlands supply and use data shows that Paasche and Laspeyres chain-volume indices approximate closely to Fisher's Ideal Index.

In the case of a moving base year, the index formulae used, are:

$$\begin{aligned}
 \text{Paasche price index:} \quad \text{PI}_{t,t-1} &= \frac{\sum P_t * Q_t}{\sum P_{t-1} * Q_t} \\
 \\
 \text{Laspeyres volume index:} \quad \text{VI}_{t,t-1} &= \frac{\sum P_{t-1} * Q_t}{\sum P_{t-1} * Q_{t-1}}
 \end{aligned}$$

### 6.1.2.3 Sources and units

Statistics Netherlands uses mainly so called “institutional statistics” as data sources for estimating the supply and use tables. The expression “institutional” is used in this context to point at the strict link of the the data on production and use of goods and services with the observed units. Contrary to so called “functional” data, which are linked to commodities, independent of who is the producer or user.

The observed units are Kind-of-Activity Units (KAU) or units as close as possible to the KAU. Large enterprises are split up in statistical units which often correspond to their business units. This implies that the observed units are, from the point of view of production, as homogenous as possible. However there still is a considerable amount of side products in addition the main output, as is shown by “off-diagonal” entries in the supply table.

### 6.1.2.4 Working procedures

Statistics Netherlands working procedures for the compilation of supply and use tables can be summed up (chronologically) as a column - row - column diagram.

#### A. Columns: Specialist input

Source statistic data are made complete and consistent with the level of detail required in the reporting year. This is done by national accounts experts (known as “specialists”), who each focus on a group of industries. They are responsible for the adjustments required to comply with national accounts definitions and for estimates to fill the information gaps in the source statistics. They are also required to conduct a number of additional estimates, as the source statistics are not exhaustively detailed. An example would be the splitting of the “Other products” and “Other costs” headings that are often found in annual production statistics.

Outputs and inputs are deflated separately by using prices from a central database covering foreign trade and producers’ and consumer prices. In the case of services, input prices or other indicators are often used for output prices. National accounts specialists compile these prices.

Specialist’s main input (on production and use by industry, final-use components and foreign trade) into the main automated integration system are the columns of the supply and use tables. After inclusion into the system, the data are re-checked by the specialists.

#### B. Rows: The integration process

At the start of the integration process, the automated integration system contains a full product- and activity-level description of the year under compilation in prices of both the current and preceding year (800 product groups and 250 industries in the final estimate). The data set also includes the preceding year's corresponding current-price data.

The integration process is based on the balancing of the rows of the supply and use tables. During this process, data can only be accessed in rows, the columns being “locked”. Product groups are aggregated into about 200 “statistical groups” of related product groups. The statistical groups are assigned to an integrator (i.e. a balancing specialist), who has sole authority to alter the data relating to the groups and the basic product groups.

The integrator now manually balances every product group by equating supply and use (or better, sales and purchases, in order to avoid valuation problems associated with stock changes) in both current prices and prices of the previous year. Major discrepancies between product supply and demand are analysed and discussed by the integrator and the relevant specialists.

The programme allows for automatic balancing of a product group. This facility is mainly used to eliminate minor discrepancies. No statistical discrepancy between supply and demand remains after balancing. The integrator does not normally change domestic output figures, but finds solutions by altering data on imports or intermediate and final use (including stocks). This integration approach implies that GDP according to (a) the production method and (b) the expenditure method are equated by balancing the underlying data.

One of the consequences of this method is that value added per industry or total imports, exports and other final use will be changed. In a number of cases an accumulation of balancing adjustments will lead to “unacceptable” results in terms of large (unaccountable) differences in volume changes of output compared to the volume changes of input for certain industries. Then a third step in the balancing process becomes necessary.

#### *C. Columns: Checks and “repairs”*

Since value added and the input structure of industries can be changed in the second step, the acceptability of the results is checked by the specialists and, if these are unsatisfactory, the data are adjusted in line with their wishes. These changes are generally of only minor importance.

Although the description of the integration process may suggest that it is very lengthy and labour-intensive, this is not the case. The balancing of the final estimate (S&U- and I/O-tables) lasts about two-and-a-half months and involves six to seven full-time staff. The other two estimates are each completed within four to six weeks. Specialist input preparation takes about the same time for each estimate. Approximately twenty National Accounts Department experts are involved

#### **6.1.2.5 On the automation of the system**

Last but not least, automation of the system is essential. In this connection, the computer plays a number of different roles. First, it should produce a quick and clear overview, ensuring identification of the major integration problems. Secondly, it should allow a thorough and efficient analysis of the system details to enable the causes of these problems and possible solutions to be pinpointed.

Moreover, many calculations involved in a fairly detailed system have to be performed automatically; for example, the calculation of trade and transport margins by user to give an industry-by-industry I/O table or VAT by product.

Provisional estimates are compiled in the same supply and use framework as the final estimates, though at the more aggregated level of 100 industries covering 250 product groups many of the data have to be automatically generated. Intermediate consumption by product groups is the classic example.

In this context, it is not possible to provide a full description of integration system automation, so that only certain essential elements can be touched upon.

The central database is an Oracle database on a Windows NT server. The base is “virtually” split into product group bundles known as statistical groups (= a bundle of rows in the supply and use tables). Thus, only small areas of the database are addressed in a standard PC network environment by the integrator responsible for these statistical groups (see paragraph 2.4). This avoids possible conflict between integrators during data alteration and greatly improves the efficiency of working procedures.

This solution of “virtually” splitting the database with the option of balancing the product groups manually is the result of a negative experience in the seventies and early eighties, when Statistics Netherlands tried to develop a system that would automatically perform most of the integration operations. The quality of the inputs was evaluated by assigning a different weighting to each item in the supply and use tables. As these weightings were considered to indicate possible correction margins, it was thought that the whole supply and use table could be balanced in one automated procedure, but this attempt was abandoned because the results proved relatively unpredictable.

This negative experience has led us to conclude that a balancing system must be as simple as possible in operation. The current procedures, which rely on the manual integration of small sections (= a limited number of rows) of the supply and use tables at a time, seem to provide a very workable solution. This explains why automatic balancing procedures are seldom used in the compilation of supply and use tables.

The most complex part of the integration system is the component in which industry-by-industry I/O tables are compiled. Here again, substantial use is made of Lagrangian-type automatic adjustment procedures. Experience over the last few years has, however, demonstrated that the current I/O table compilation procedure can be simplified by replacing the 800 product groups by 250 product group clusters. The system was changed accordingly after the 1995 revision.

### **6.1.3 Introduction of data into the system**

#### **6.1.3.1 Data collection**

The data available in the Netherlands do not differ essentially from those of many other countries.

The main source for industrial output estimates are annual production statistics, which provide fairly detailed information on products sold. These data are even surveyed on a quarterly basis in the case of manufacturing. Intermediate consumption information varies considerably between activities, with manufacturing being covered in far greater detail than most other industries. Most of this information is provided in current prices.

Those elements of the economy that are not covered by annual statistics are estimated by alternative means - for example, by gathering data on employment and the compensation of employees or information from professional associations. The use side of the latter's accounts must be estimated by reference to data from comparable activities.

Agriculture provides a special example since, in this case, the compilation process starts from volume data. As a consequence of European agricultural policy, volume data measurement is far more developed than financial data measurement.

Although information on foreign trade in goods subject to international regulations is widely available, European unification has rendered it less reliable than in the past. International trade in services is an area in which statistics are rapidly developing. Data on gross fixed capital formation and intermediate consumption are generally quoted in current prices. Surveys of gross fixed capital formation provide information by economic sector. Manufacturing statistics are fairly detailed and even provide some capital stock data. Household budget surveys and retail sales statistics are important sources for intermediate consumption estimates.

Available price data include consumer prices, producers' prices and foreign trade unit values and prices. As in most countries, price information on services is currently subject to discussion and research.

### **6.1.3.2 Adjusting to national accounts standards**

The source data are processed within the National Accounts Department prior to inclusion in a supply and use framework. The main transformations in current prices involve adjustments in respect of incomplete surveys, the black economy, continuity, definitional differences between commercial and national bookkeeping practices and, finally, the classifications of the supply and use table.

An important step in this transformation procedure is the estimation of data in prices of the preceding year. These constant-price estimates are generally based on the deflation of current price information.

Goods production data can be fairly easily deflated by using the available producers' price information. Service price data have been under discussion for some years now. Statistics Netherlands is currently engaged in a major improvement operation - partly in co-operation with Eurostat. Imports' deflation is somewhat more problematical, since unit values accompanying foreign trade statistics are of only limited application. A separate import price survey is available for use in the Netherlands.

Consumer price information is widely available on the use side of the economy. Constant-price intermediate consumption is calculated with the aid of weighted output prices. Fixed capital formation, exports and government consumption are deflated in the same way.

On completion of this part of the estimation procedure, a full picture of every column of the supply and use table is available. All activities, outputs and intermediate uses are described in terms of the 800 product groups of the integration framework, not only in current prices but also in prices of the preceding year. The same applies to imports and final expenditure.

For every entry in the supply and use table, information can be presented using the following model:

**Table 6.1.3-1 Available data**

<i>Description</i>	<i>Data</i>	<i>Index</i>	
t at current prices	215	price index	102.4
t at prices of t-1	210	volume index	105.0
t-1 at current prices	200	value index	107.5

This data set allows the national accountant to double-check for consistency: even if the results in current prices appear plausible, analysis of the volume and price data can reveal major problems - for example through a comparison of changes in the volume of an industry's output with its intermediate consumption and value added. Real-term analysis is clearly far superior when prices are changing rapidly. Such value-price-volume analysis can lead to corrections of either of the estimated variables.

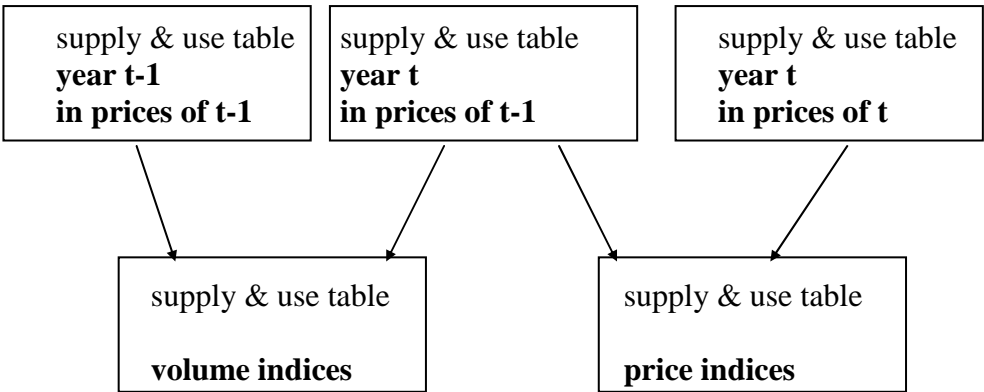
In some cases, these data can be checked against real volume data. For example, in the Netherlands, abundant volume data are available on the supply and use of energy products and, to a lesser extent, on the volume of manufacturing sales. Another example, which has already been mentioned, is agriculture.

**6.1.4 Balancing**

The end-product of the transformation procedure described in the previous paragraph is a data set that can be balanced in a supply and use framework. As in the preceding phases of the statistical process, balancing takes place simultaneously for data in current and constant prices and for volume and price indices (Diagram 6.1.4-1).

Differences between estimates of the supply and use of a product group are resolved by adjusting elements in either the use or supply table. If a current-price figure is adjusted, the consequences for the corresponding values in prices of the preceding year and the volume and price indices are examined. A similar procedure takes place in the event of constant-price adjustment. This enables the acceptability of a proposed adjustment to be checked.

*Diagram 6.1.4-1 Simultaneous balancing of a supply and use table*



Price indices appearing in the various columns of the supply table and use table for one product group provide a good starting-point for the analysis of the differences, which were determined independently of each other at an earlier stage of the statistical process. They are



now compared and their consistency is checked to establish where corrections should be made. Some corrections will also mean adjustments to important aggregates, such as the total output or total intermediate consumption of an industry. Value added as determined in the preceding stages may also change as a result.

The simultaneous correction of current- and constant-price data makes it possible to analyse consequences for the operating surplus and value-added volume change at the same time; the same applies to proposed corrections of final demand. If, according to the statistical experts, proposed corrections to value added or final demand in either current prices or volume produce improbable results, alternative resolutions of the discrepancy should be found. Simultaneous current- and constant-price balancing may result in a different set of corrections from those produced by current-price balancing alone.

When the balancing phase has been completed, the national accounts user can consult a system of tables containing consistent and detailed data on values, volume changes and price changes of goods and services. This system also provides detailed information on primary-income and final-demand levels and trends in both nominal and real terms.

### **6.1.5 Compiling Input/Output tables**

Balanced S&U tables provide information about value added per industry, industrial input-output structures in terms of products and, of course, major macro-economic factors such as GDP and intermediate consumption.

At the same time, S&U tables do not give information on the input-output structure of the economy on an industry-by-industry basis. One of our main customers, the Netherlands government forecasting agency (Netherlands Bureau for Economic Policy Analysis), uses these industry-by-industry I/O tables in its predictive models.

These tables are derived from the S&U tables as follows. A complete I/O table is first compiled for each product group. As only limited information is available on the relationship between producing units/imports and (intermediate or final) users, a proportional distribution is frequently applied. Of course, any available information is always used as a starting point. In general, there is no manual balancing; the matrix is adjusted by applying a mathematical program based on a Lagrangian adjustment method. This procedure results in 800 I/O tables (one for each product group). Their integration produces the national industry-by-industry I/O table.

### **6.1.6 Some practical aspects of balancing supply and use tables**

Three practical topics will be discussed in this paragraph: the balancing of trade and transport margins, the treatment of VAT and, finally and schematically, the availability of price indices in the Dutch context.

#### **6.1.6.1 Trade and transport margins in supply and use tables**

In an elaborate system of supply and use tables, both the registration and balancing of taxes and subsidies on products and trade/transport margins are of great importance. System registration will first be explained and balancing procedures will then be discussed in relation to the margins.

### A. Registration in the system

Valuation substantially complicates the framework, since supply is regularly valued at basic prices and use at purchasers' prices. The bridge between the valuations of both tables is included in the supply table. The registration of margins is illustrated in diagram 6.1.6-1. For the sake of simplicity, only three columns are distinguished, namely taxes and subsidies on products, transport margins and trade margins.

**Diagram 6.1.6-1 Supply table**

		industries	imports	taxes/subsidies on products	transport margins	trade margins	total supply
<b>p r o d u c t s</b>	food	A	B	C	D	E	F
	.						
	cars						
	construction						
	government transp marg trade margins					- $\Sigma$	zero zero
	total output	G	H	I	J	K	L

#### Explanation of symbols:

A = output of domestic producers by industry and product group at basic prices

B = imports of goods and services by product group at cif-value

C = taxes and subsidies on products by product group

D = transport margins

E = trade margins

F = total supply at purchasers' prices (sum of rows A - E)

G = total output per industry at basic prices

H = total imports at cif-prices

I = total taxes minus product subsidies

J = zero

K = zero

L = total supply at purchasers' prices (column total)

In practice, the system offers some twenty valuation levels for taxes and subsidies, while margins are split with reference to transport and the wholesale and retail trades. After the ESA 95 revision, source data allow a further breakdown of wholesale margins into export and other wholesale margins.

### B. Balancing the margins

Trade and transport margins are registered twice in the supply table, firstly as output of mainly trade and transport industries and secondly as an element in the valuation bridge between supply at basic prices and use at purchasers' prices.

The presence of a minus sign before the total shown in the trade and transport margins columns implies that both the row and column totals of the corresponding product groups are zero. This registration provides a check on margins produced and used. The margins are balanced when the value of J and K and the trade and transport margin row totals are zero.

Before the start of the balancing process, total produced and used margins are equal. During balancing, the margins are adjusted with reference to product group. This alters the column margin cells in diagram 6.1.6-1. At the end of this part of the procedure, when all product groups are balanced, the margin column total (= the used margins) can be calculated. The next step is to make a supply-side adjustment in order to balance supply and demand. In practice, this often results in an adjustment of wholesale trade output.

*C. Relationship to the I/O table: margin matrices*

Two periods can be distinguished in the ten years of compilation of S&U and I/O tables. From 1986 to 1992, I/O tables were only compiled when work on the supply and use tables was complete. Errors resulting from the balancing of supply and use tables were sometimes discovered during the compilation of the I/O tables. At that stage, feedback to the supply and use results frequently proved too difficult and time-consuming. An example of such an error is where the re-export value exceeds the import value of a given product.

Since 1993, the balancing of supply and use tables, compiling an I/O table has become a simultaneous process. In practice, this means that the following two operations are performed immediately after the supply and use of a product group have been balanced:

- trade and transport margins - in fact all valuation layers - are broken down with reference to users (intermediate consumption, export, final consumption, etc.). This entails the estimation of four margin matrices rather than just the four columns suggested in the diagram. Base-year distribution currently determines distribution in the reporting year. After the ESA 95 revision, margins will be distributed proportionally over users in the reporting year;
- a distribution by origin and destination, which must cover all product groups (see paragraph 6.1.5).

**6.1.6.2 Treatment of VAT**

Only non-deductible VAT is recorded in supply and use tables, which is VAT on household purchases and fixed capital formation and the VAT of exempt enterprises.

*Diagram 6.1.6-2 Treatment of VAT in Use table (NLG million), 1995*

	VAT-exempt industries	Other industries	Final consumption	Paid minus imputed VAT	Total
<b>p r o d u c t s</b> non-deductible VAT	9129	0	37043	-2469	43703
VAT-exempt sales	160000	> exempt rate = 0.4			
Other sales	240000				

VAT-exempt enterprises do not charge VAT when they sell their products. This implies that they cannot offset VAT paid on their intermediate and capital goods purchases against VAT received on sales. For this reason, the VAT payments of such enterprises are treated as a final levy. This appears in the non-deductible VAT row of the VAT-exempt industries column of the use table (diagram 6.1.6-2). Imputed VAT differs from VAT actually paid to the government because of acquittals, bad debts, fines, small enterprise regulations and VAT evasion. The difference between imputed and paid VAT is registered in a dummy column and not distributed over industries. (In diagram 6.1.6-2, the difference is NLG -2469 million).

Imputed VAT is calculated by applying the statutory percentages to the relevant goods and service transactions. Not all the sales of a particular industry are necessarily VAT-exempt. In the communications field, for example, postal services are exempt whilst telecommunications are not. Estimates in respect of these activities are currently made either by assuming total output to be VAT-free or by imputing a mixed VAT percentage. The calculation method was changed after the 1995 revision: the exemption rate is first established for each industry and then multiplied by the statutory percentage per product to arrive at VAT on corresponding purchases.

### **6.1.6.3 The use of price indices in the system**

An important motive for the compilation of national accounts is the measurement of changes in economic variables. Variations in the production and use of goods and services result from a combination of two factors, namely price changes and changes in quantity and quality (often denoted as volume change in national accounts).

Part of the work on national accounts involves the breakdown of value changes into volume and price changes, with the principal aim of calculating real growth rates (volume indices) and the secondary objective of estimating price changes (deflators).

An important feature of such activity within a national accounts framework is that the volume indices and deflators of various variables are interrelated systematically and at different levels of aggregation. This is achieved by using supply and use tables or input-output tables as an integrating and balancing framework.

Aggregate price and volume indices are always compiled from the price and volume indices of individual goods and services. Direct observation of aggregate price and volume changes is - by definition - impossible. Nearly all national accounts items are aggregates or aggregates of aggregates. Examples of the latter are total household consumption expenditure and total imports and exports, as well as total industrial output and intermediate consumption. This raises the question of how price and volume changes of individual goods can be included in aggregate price and volume changes. Various solutions are available.

Different index formulae involving different weighing procedures can be used, as explained in paragraph 6.1.2.2.

As regards the availability of source material, a distinction must be drawn between goods and services. Goods price indices are taken from price statistics, which cover producers', export, import and consumer prices. The unit-value prices of the foreign trade statistics can be used, if necessary, depending on the homogeneity of the goods. The output and input indices of manufacturing industries can generally be considered reliable. In such cases, value-added price and volume indices can be calculated as the difference between output and input.

The outlook for services is less favourable, since price indices are available only for a limited number of service industries. Whilst the consumer price index can be used as an approximation for the output deflator in some industries, a high-quality index is often not available. The only remaining option in such cases is to deflate output using a wage rate. The output volume index is sometimes derived from input, as is currently the case with insurance, health services and public administration. Recent major projects have, however, started to improve the quality of volume measurement in the services sector. In the banking sector, a direct output volume indicator is estimated from quantitative data on partial activities of banks

## **6.2 Sector accounts**

### **6.2.1 Introduction**

The ESA 95 framework consists of two important series of tables, namely the sector accounts and the input-output framework. The input-output framework, of which the supply and use tables form part, provides a detailed description of the production process (ESA 1.02). The supply and use tables make it possible to conduct economic analyses of the production process in respect of such aspects as output, cost structure and price (ESA 9.15). The input-output system incorporates a linkage table between the supply and use tables and the sector accounts. This is a cross-classification table incorporating an industrial and sectoral variables breakdown. The SNA 1993 provides an example of such a table (UN 1993, table 15.3).

The statistical unit used to compile the sector accounts is the institutional unit. This is the unit in which decisions are taken on incurring debt and economic issues and which can independently own goods and other assets. In practice, it is not suited to providing a detailed description of the production process, since it may be involved in a large number of activities. For this reason, reference is made to another statistical unit for the description of the production process in the supply and use tables, namely the local economic activity (or business) unit. On this basis, an institutional unit can comprise several business units. Whilst the latter are grouped by activity in the supply and use tables, institutional units are classified by sector in the sector accounts.

The accounting system distinguishes the following five sectors: non-financial corporations, financial corporations, government, households and non-profit institutions serving households (NPISH). Every business unit must be classified by sector for the compilation of the table linking supply and use tables to the sector accounts. For this purpose, reference is made to the institutional unit of which the business unit forms part. The classification of institutional units into sectors is mainly based on legal criteria. On this basis, dual acting means the classification of a business unit by both activity and sector. Virtually all the activities listed in the supply and use tables are broken down over several sectors. In many cases, activities are divided between the household and non-financial corporations sector and are sometimes assigned to more than two sectors. Thus, the health and welfare category is broken down with reference to the following sectors: non-financial corporations (including hospitals), households (including family doctors and child-minders), the government (including youth and old people's services) and NPISH (including playgroup associations, student bodies and refugee organisations).

## 6.2.2 Sources for the table

### 6.2.2.1 Sources

The sector allocation of transactions in the supply and use tables takes place at industry (row/column) level. Since this is the point at which incorporation occurs, it essentially represents the level of greatest detail. In establishing the allocation key, maximum possible use was made of the source on which the row-column estimates were also based. The allocation key was, however, estimated differently in cases where this source contained no data on the relevant sector units. The following dual-classification sources (sometimes used in conjunction) are distinguished:

#### *Production statistics*

A large proportion of Netherlands economic activities are described by "production statistics" (see paragraph 6.2.2.2.).

#### *Other sources describing activities*

In addition to production statistics, the CBS compiles statistics which, whilst also relating to a specific activity, involve, for example, a functional description. These descriptions cover all units subject to specific legislation or the authority of a particular institution and relate to such entities as health care units. Similarly, statistics in respect of cultural, sporting and recreational units are not covered by "production statistics".

#### *Company finance statistics (SFO)*

The SFO describes the financial procedures associated with business activity in the Netherlands. It collects data from all public and private limited companies and cooperatives, excluding units engaged in financial activities or property exploitation. These data can, however, only be used for dual classification to a limited extent, since the observation and business units are different entities. In the case of large corporations (with total assets of more than NLG 25 million), the focus is on the corporate group (the parent company and all domestic subsidiaries). The observation of small enterprises is based on the fiscal unit. Because the SFO observation unit is larger than the business unit in practice, the former must be broken down with reference to several activities to ensure appropriate linkage with the supply and use tables. This means that the SFO can be used as a dual-classification source only for activities in respect of which the business unit approximates closely to the SFO observation unit. In practice, this is particularly true of activities involving self-employed entrepreneurs, though only where a number of (small) businessmen have created a private limited company. General practitioners provide a good example. The SFO is also used as an allocation source for some units in agriculture.

#### *General Business Register (GBR)*

GBR data are used in several cases (number of business units per legal form and size category). These data are another consequence of the production statistics survey. Use is sometimes made of the sector breakdown of employee numbers that can be derived from these statistics. In a few cases, the breakdown is based on individual classification of a selection of the largest GBR undertakings.

#### *Sources for financial corporations and the government*

The financial institution and government sectors are closely associated with specific activities. Thus, financial institution business units are all assigned to SIC 65-SIC 67 inclusive and a

substantial proportion of the government sector is covered by SIC 75-SIC 80 inclusive. Units linked to a sector, but not to the activity in question, are frequently specific (groups of) units. Thus, sheltered workshops represent other industrial business units which come within the government sector. In integrating the supply and use tables, these groups of units sometimes constitute a separate industry (row/column) which can be entirely assigned to the relevant sector. If such a row/column is not distinguished during integration, dual classification is based on financial corporations income from the activity concerned or the government contribution to the units in question.

#### *Self-employed survey*

The Dutch tax collection authority (Belastingdienst) receives fiscal data from a small group of self-employed entrepreneurs. In certain cases, these data were used to estimate the volume of independent entrepreneurial transactions. This source was particularly useful where non-financial corporation units made up virtually the entire industry (row/column) and allocation could not be based on the estimates source.

#### **6.2.2.2 Production statistics survey**

Since production statistics cover a substantial proportion of the Dutch economy, dual classification of the activities concerned is based on a separate survey of the corresponding industry data used in output calculations. The transaction categories covering output, intermediate consumption, employee remuneration and operating surplus are calculated with reference to size category and industry (row/column) for both natural and legal entities.

#### *The survey*

The survey can be divided into a number of different steps.

#### *Grouping enterprises from the General Business Register (GBR)*

A start was made by collecting and collating GBR data. These revealed the number of business units in each size category per industry (row/column) and the latter were further subdivided with reference to the household and non-financial corporations sectors. In that case, it was necessary to convert the 29 different GBR legal forms into two sector codes, for which purpose all natural persons in size categories, 7, 8 or 9 (more than 100 employees) were also classified as legal persons. These undertakings include the so-called quasi-corporations. Before 1995, the GBR numbered 90 category 7, 8 or 9 enterprises with “independent” legal status. Of these, 39 come under SIC 74 (Other business services) whilst the remainder are fairly evenly distributed over different industries. In addition to large independent (self-employment) businesses, they include certain enterprises without legal personality that are owned by legal persons, such as companies in which the partners possess legal status.

The GBR data are used for the following purposes:

- to determine whether the figures obtained are valid for an entire group, so that they can be divided by the number of (GBR) businesses to calculate an enterprise average. For example, the wage costs of an average café owned by a natural person with no employees must be low, and certainly lower than those of an identical café having one employee;
- to compare the ratio of natural to legal persons revealed by randomly sampled sectoral data with the corresponding GBR ratio, so as to correct the breakdown figures;
- to provide an allocation key in the absence of source information on legal status.

### *Collecting and adjusting production statistics*

At this stage, data sets broken down by company were sought from all production statistics, although these were still too detailed to provide a transaction-based allocation key. To achieve this, all the different cost-category enquiries had first to be lumped together under intermediate consumption. Production volume and employee remuneration per business unit are calculated in the same way. These individual figures are then combined into sets broken down in exactly the same way as the GBR data, which is by industry (row/column) and with reference to natural and legal persons in each size category.

### *Correction for discrepancies*

Production data sets obtained from a partial survey (sampling) generally reflect the legal status of the enterprise surveyed, although sampling usually takes inadequate account of legal form. As a result, one legal form may be over-represented whilst another is correspondingly under-represented.

**Table 6.2.2.2-1 Calculation adjustment for food retailing (6-10 employees)**

	Output	Intermediate Consumption	Compensation of employees	Operating surplus
<i>NLG million</i>				
<i>Prior to adjustment</i>				
Total	789.2	254.4	311.2	223.6
Natural Persons	534.1	197.4	162.1	174.7
Legal Persons	255.1	113.8	92.3	49.0
<i>Calculation adjustment</i>				
	GBR share	survey share	Adjustment factor	
Natural Persons	0.74	0.70	1.06=0.74/0.70	
Legal Persons	0.26	0.30	0.87=0.026/0.30	
<i>After adjustment</i>				
	Output	Intermediate Consumption	Compensation of employees	Operating surplus
Total	789.2	254.4	311.2	223.6
Natural Persons	564.5	171.3	208.6	184.6
Legal Persons	220.7	79.9	98.5	42.4

Such sets are first treated "as if nothing's wrong". Operating data are calculated per enterprise and then aggregated by industry (row/column) and size category in respect of natural and legal persons. The set incremental factors are used for rounding up. Any discrepancy between the legal forms is then examined and an adjustment is made on the basis of their survey and GBR ratios.

Table 6.2.2.2-1 provides an example of such an adjustment. According to the GBR, 74% of all food, drink and tobacco outlets employing 6-10 staff must be natural persons. This contrasts with the 70% figure revealed by the survey. Thus, business data are somewhat under-estimated in respect of natural persons and slightly over-estimated in the case of legal persons. They are therefore multiplied by 1.06 for the former and 0.87 for the latter. This corrects the natural/legal persons' ratio discrepancy between population and sample.

### *SIC-based estimates*

In the final stage, the data are compiled with reference to the two-digit SIC classification and are again subject to a natural/legal person's breakdown by size category. Here, too, an adjustment is made for the under- or over-estimation of natural persons. Finally, the data are stored in matrix form along with the GBR figures.



One production statistic failed to identify the legal form of the units observed. Nor were all data available per individual size category in these cases. The totals were therefore broken down with reference to the GBR natural/legal person's ratio, although this did not produce highly satisfactory or accurate results. Consequently, the dual classification of this activity was not based on the survey results.

For a variety of reasons, the survey ignored particular production statistics, especially certain aspects of business services.

### **Results**

Table 6.2.2.2-2 presents the results of a survey of production volume and gross value added based on the two-digit SIC. Such SICs as Other business services (SIC 74) and Other services (SIC 93) are not fully covered. This may be due to a failure either to survey part of a particular SIC with reference to a production statistic or to take account of an individual statistic.

Table 6.2.2.2-2 indicates that, overall, very few self-employed persons are working in industry; only SIC 18 (Clothes manufacturing) shows a significant higher proportion (approximately 25%). The figure is generally higher outside industry, with that part of Other services (SIC 93) surveyed representing a particularly large percentage. Similarly, natural persons account for a relatively high proportion of output and gross value added in the hotel and catering sector (SIC 55) and the retailing/repair of consumer goods (SIC 52).

***Table 6.2.2.2-2 Output and gross value added of enterprises owned by***

SIC	Output	Percentage of total	Gross Value added	Percentage of total
	<i>NLG million</i>	<i>%</i>	<i>NLG million</i>	<i>%</i>
15	3199	4.1	1280	7.9
16	1	0.0	0	0.0
17	275	4.9	114	6.2
18	484	23.0	145	24.6
19	79	9.8	35	12.5
20	511	11.7	207	13.5
21	127	1.3	34	1.1
22	1774	7.6	755	7.6
23	1	0.0	0	0.0
24	410	0.8	170	1.0
25	181	1.8	67	2.0
26	355	3.5	147	3.4
27	37	0.3	12	0.3
28	1324	5.8	619	7.3
29	836	3.8	360	4.4
30	32	0.9	12	1.3
31	200	3.3	90	4.0
32	50	0.4	19	0.3
33	356	6.6	193	8.2
34	210	1.9	68	2.6
35	499	5.8	177	9.5
36	969	13.4	398	14.4
37	18	4.3	5	3.3
45	14017	14.5	5660	17.5
50	3976	19.4	2253	17.3
51	8033	12.2	5891	13.6
52	13231	33.9	10288	41.8
55	11412	52.5	4812	48.9
60	2891	13.1	1683	13.9
61	1850	23.1	917	36.6
62	0	0.0	0	0.0
63	446	3.0	226	3.2
64	227	2.4	118	1.6
71	775	9.6	374	8.3
72	574	6.2	349	6.2
74	6504	11.1	3697	12.6
93	1764	57.6	1198	58.5

In almost all SICs, the proportion of self-employed persons generating gross value added is noticeably higher than the corresponding percentage engaged in production.

### **6.2.2.3 Sources in respect of other activities**

The above-mentioned production statistics survey made it possible to derive allocation keys for industry, the construction sector, commerce (including hotels and restaurants), transport and certain business and commercial services. This paragraph describes the most important source or method for determining the appropriate allocation keys for other activities:

#### ***Agriculture, forestry and fishing***

With the exception of the units described in the SFO, agriculture and horticulture are classified as independent entrepreneurial activities, with the converse applying in the case of fisheries. In principle, the latter are classified in the non-financial corporations sector, except for one element deriving from the self-employed survey.

#### ***Mining and quarrying***

Those aspects of mining and quarrying not observed with reference to production statistics are fully assigned to the non-financial corporations sector.

#### ***Energy- and water-supply companies***

Public utilities are fully assigned to the non-financial corporations sector.

#### ***Wholesale trade***

Since the production statistics were not considered to be sufficiently detailed, the breakdown also took account of the SFO results and the self-employed survey.

#### ***Financial services***

The great majority of financial services are assigned to the financial corporations sector, with estimates in respect of financial holdings (non-financial corporations sector) and self-employed entrepreneurs engaged in such ancillary activities as insurance broking constituting exceptions. The insurance brokers' data source provides information on the proportion of natural persons involved. A (small-scale) supplementary estimate is also conducted in respect of natural persons engaged in other financial activities.

#### ***Leasing and dealing in immovable property***

In the case of property exploitation, an initial distinction is drawn between owner-occupancy and renting. Rental property is broken down on the basis of subsidised tenancy data and a commercial-use estimate. The remainder is attributed to the household sector, following a comparison with returns on rented dwellings, rooms, commercial property, caravans, holiday homes and the like shown in the income statistics. This comparison also provided an estimate of household income from commercial property leasing. The remainder was attributed to the non-financial corporations sector. The immovable property intermediation and management source illustrates the breakdown of these activities between the non-financial corporations and household sectors.

#### ***Business services***

Whilst it was possible to use the results of the production statistics survey for part of the sector breakdown of business services, own-account allocation keys had to be developed in

respect of the remaining activities. Although the latter are described by production statistics, for a variety of reasons they are not covered in the sectoral breakdown of the corresponding results. Results based on size-category groups were available in many cases. These were combined with data on numbers per size category and legal form obtained from the production statistics survey to arrive at an allocation key.

Certain sources did not offer a size-category and legal-form breakdown. In some of these cases, the (extremely small) share of the households sector appearing in the row/column was based on results from the self-employed survey (for example, in respect of research). The proportion of business services attributed to the government or financial corporations sector was largely derived from information supplied by the corresponding sectoral sources or individual classification. On this basis, some movable property leasing (auto-lease) is attributed to the financial corporations along with certain holding activities. Research institutions principally financed by the government and university study institutes are government bodies.

### ***Health care***

In principle, health care branches mainly staffed by self-employed professionals (general practitioners, medical specialists, veterinary surgeons and physiotherapists) are assigned to the household sector. A small proportion (those establishing private limited companies) constitutes part of the non-financial corporate sector and is covered by estimates based on detailed SFO data. Services provided under the Working Conditions Act (ARBO) are likewise classified in the non-financial corporate sector. Health care institutions (hospitals, old people's homes, etc.) are largely assigned to the non-financial corporate sector. Government-sector establishments represent a particular type of institution (for example, children's medical day centres) which are both government-funded and -supervised. Finally, some groups of units (welfare services for specific categories, such as student and playgroup associations) are classified in the NPISH sector and subject to separate estimates.

### ***Other services***

Other services can be divided into a number of groups of activities.

Environmental services represent a relatively small sub-section of other services. Whilst a small proportion of these activities were attributed to the household sector on the basis of the self-employed survey, government sources assign a large percentage (for example, local cleaning services) to the State sector.

The culture, sport and recreation classification covers a great variety of activities, which must frequently be distributed over three or more sectors. A different source is sometimes used in creating a sub-activity allocation key. Thus, the distribution of sports associations over non-financial corporations (including professional football and sporting facilities), households (including sports academies and riding schools) and NPISH (amateur sports associations) is based on source data. By contrast, the breakdown of the production of (video) films and radio and television programmes is based on the SFO and GBR commercial unit figures. In some cases, the breakdown was derived from the groups of units making up the industry (row/column). Estimates are conducted for each group which, in practice, means that dual classification takes place even below row/column level. Thus, broadcasting associations and lotteries are classified in the non-financial corporations sector whilst the government sector includes such units as libraries and museums.

The remaining Other services also cover a wide variety of activities. For example, religious organisations, trade unions, political parties and charitable organisations are classified as non-profit institutions. Employers' organisations are always assigned to the non-financial corporations sector. In other cases, allocation is based on identification of the main institutions assigned to the corresponding industry (row/column) by the GBR. Driving schools, hairdressers, beauticians, saunas and laundries are distributed over the non-financial corporations and household sectors, largely on the basis of production statistics.

Other services can therefore be considered to have been distributed over the different sectors at a relatively detailed level. In a number of cases, row/columns were created on the basis of sometimes highly divergent activities. A sectoral distribution is frequently required for each of these unit groups.

#### **6.2.2.4 Other adjustments**

The creation of industry (row/column) allocation keys was described in paragraphs 6.2.2.2 and 6.2.2.3 above. As far as possible, these allocation keys are based on the sources used for row/column estimates in respect of the supply and use tables. In certain cases, the keys required further adjustment because of:

- incomplete source description of the row/column;
- the cost fraud correction made in the supply and use tables;
- corrections for quasi-corporations in the row/columns not covered by the production statistics survey.

#### ***Supplementary estimate in respect of missing elements***

A number of sources do not provide a complete row/column description. This is frequently the case with activities not undertaken by legal persons or self-employed entrepreneurs. Examples would be individuals who, in addition to their regular employment, play in a musical group that performs at weddings, construct their own residence or other premises, domestic help, home-based hairdressers and schoolchildren and students acting as babysitters. Such supplementary estimates also cover the private renting of holiday homes. Since those undertaking the activity are virtually never registered, they are not covered by regular surveys and the activities are sometimes "concealed".

Estimates are also made in respect of S&U-table activities which, whilst covered by production statistics in principle, may well go under-reported. Obvious examples would be hotel and restaurant tipping, private repairs undertaken by garage mechanics outside official hours and the like.

Obviously, a clear distinction cannot be drawn between the two above-mentioned types of estimate. Both are fully assigned to the household sector, since the revenue from the activities concerned can never constitute company profits and thus entrepreneurial assets. A "concealed" company fund is not classified as a business asset in such cases but is attributed either to the cashier or the owner of the enterprise. This does not give rise to "concealed" activity on the part of an enterprise possessing a legal personality, since the employee or entrepreneur concerned are working for their own account at that point.

#### ***Cost fraud***

The supply and use tables are subjected to a general cost fraud adjustment. This assumes that, in principle, only small undertakings possessing a legal personality commit this type of fraud.

The intermediate consumption of these small enterprises is considered to be exaggerated by the inclusion of the owner's private expenditure (for example, on dinner with family or friends). Consumption is therefore adjusted in the supply and use tables and transferred to the household sector.

In order to allocate the relevant row/column data to the household and non-financial corporations sectors, the adjustment must be registered to the owner of the enterprise having legal personality. The negative intermediate consumption of the latter gives rise to positive gross value added, which enables the owner to pay the relevant consumption costs. Table 6.2.2.4-1 provides an illustration of such an adjustment. According to the production statistics, one-third of output is attributed to the household sector and two-thirds to the non-financial corporations sector. The corresponding breakdown is 30%/70% in the case of intermediate consumption and 40%/60% in the case of gross value added. The scale of cost fraud is put at NLG 10 million in this example. As a result, the sector allocation of intermediate consumption, including the cost fraud adjustment, is based on a different allocation key (namely 28.6%/71.4%).

**Table 6.2.2.4-1 Cost fraud adjustment**

	Total	Natural-person enterprises	Owner of private or public limited company	Household sector	Legal persons	Household sector	Non-financial corporations
	<i>NLG million</i>				<i>%</i>		
Output	750	250		250	500	33.3	66.7
Intermediate consumption, excl. cost fraud	500	150		150	350	30.0	70.0
Gross value added	250	100		100	150	40.0	60.0
Estimated cost fraud	10		10	10			
Adjusted intermediate consumption	490	150	-10	140	350	28.6	71.4
Adjusted gross value added	260	100	10	110	150	42.3	57.7
Consumption adjustment	10		10	10			

### ***Quasi-corporations***

In the production statistics survey, the major natural persons constituted by the quasi-corporations were directly classified as units belonging to the non-financial corporations sector, by contrast with the breakdown procedure adopted for other source results. A list of all individual quasi-corporations was compiled in order to adjust for this situation. The size of these quasi-corporations was estimated on the basis of numbers per industry (row/column) and size category. The source sometimes provided information on the average size of the business units sub-divided with reference, for example, to a group of size categories. In other cases, the percentage of quasi-corporation employees was estimated. This made it possible to establish a ratio between the scale of the quasi-corporations and the total number of business units in the corresponding row/column. In general, this involved relatively small transfers.

## **6.2.3 Findings and discussion of results**

### **6.2.3.1 Findings**

Individual transactions are distributed over the sectors within each industry. Tables 6.2.3.1-1 and 6.2.3.1-2 present the result at a higher level of aggregation.

The non-financial corporations sector pays two-thirds of total employee remuneration. Household sector payments in 1995 were considerably lower, representing approximately 10% of employee remuneration in the non-financial corporations sector.

**Table 6.2.3-1 Dual classification of employee remuneration, 1995**

Industry	Total	Non-financial corporations	Financial corporations	Government	Households	Non-profit institutions serving households
	<i>NLG billion</i>	<i>%</i>				
Agriculture, forestry and fisheries	4.1	53.8			46.2	
Minerals extraction	1.1	100.0				
Industry	65.1	89.7		6.5	3.8	
Energy and water supply companies	3.5	100.0				
Construction industry	23.9	87.3			12.7	
Commerce, hotels and catering and repairs	53.0	85.2			14.8	
Transport, storage and communication	23.6	94.4		0.9	4.7	
Financial and business services	61.1	62.5	28.6	4.3	4.6	
Government	59.3			100.0		
Care and other services	44.0	76.5		12.2	7.2	4.1
<b>Total</b>	<b>338.8</b>	<b>225.4</b>	<b>17.5</b>	<b>71.8</b>	<b>22.3</b>	<b>1.8</b>

All other sectors focus on specific activities. Government activities, which account for approximately 20% of total wage/salary payments, are concentrated in the government sector. The financial corporations sector pays approximately 5% of total employee salary/wages and is mainly concerned with financial services. Units forming part of the NPISH sector essentially provide care and other services.

The gross operating surplus represents the difference between gross value added and employee remuneration. The results indicate that the household sector accounts for a significantly greater share of total operating expenditure than of total employee remuneration. In 1995, this figure was 31.5%. To a considerable extent, this difference is due to owner-occupancy and certain activities, such as child minding and domestic help, that are frequently not performed on a commercial basis. These are carried out without staff, despite generating a (sometimes) considerable gross operating surplus.

The share of the total gross operating surplus accounted for by the government and NPISH sectors is significantly lower than their share of total gross value added and employee remuneration as a result of the way in which their output is calculated. Since the sector units concerned are non-market producers, output value is estimated by aggregating a total cost which means that gross operating surplus is, by definition, equivalent to the level of depreciation in these sectors.

**Table 6.2.3-2 Dual classification of gross operating surplus, 1995**

Industry	Total	Non-financial corporations	Financial corporations	Government	Households	Non-profit institutions serving households
	<i>NLG billion</i>	<i>%</i>				
Agriculture, forestry and fisheries	17.5	8.4			91.6	
Minerals extraction	15.1	99.8			0.2	
Industry	45.1	93.9		0.5	5.6	
Energy and water supply companies	8.4	100.0				
Construction industry	9.6	52.6			47.4	
Commerce, hotels and catering and repairs	39.5	57.6			42.4	
Transport, storage and communication	21.9	87.5		2.6	9.9	
Financial and business services	79.6	38.5	21.6	0.1	39.8	
Government	16.2			100.0		
Care and other services	24.3	41.7	0.1	4.3	52.9	1.0
Difference between imputed and paid VAT	2.5	13.5			86.5	
Subtotal	278.9	154.7	17.2	18.1	88.7	0.3
Adjustment for imputed banking services (-)	19.5					
Total	259.4					

### 6.2.3.2 Comparison with sector accounts sources

Not all sector accounts sources can be used for comparisons between the results of the linkage table and the sector accounts. A comparison is only appropriate where the unit used in describing the supply and use tables differs from that used to describe the sector accounts. This is particularly true of enterprises having the legal status of private and public limited companies.

The same source is sometimes used for the compilation of the supply and use tables and the sector accounts. This is the case, for example, with estimates in respect of financial corporations, the government, the exploitation of immovable property by "social" landlords and many other market-output institutions and associations (such as hospitals). For all these activities, the data relating to the supply and use tables and sector accounts are based on equivalent units. Any discrepancy between linkage table and sector accounts results in such cases cannot therefore be attributed to dual classification but to input adjustments.

Two comparative sources are available, namely the Company Finance Statistics and the Self-employed Survey.

#### *Company finance statistics (SFO)*

These statistics describe the financial stocks and flows of Dutch enterprises with the legal status of public and private limited companies and cooperative associations, excluding companies engaged in financial activities or the exploitation of immovable property. The largest enterprises (with total assets of more than NLG 25 million) are completely covered on the basis of a survey. For this purpose, reference is made to the enterprise group or the consolidated report of the Dutch branch of the concern. Links with external group companies are thus deconsolidated and accounted for as the results of group companies, loans from/to the latter and the like. Small enterprise results are based on fiscal information provided for corporate taxation purposes. This means that the observation unit for small enterprises is the

fiscal unit. Results are available at two-digit SIC level for both small and large enterprises.

A valuable comparison cannot be made between the linkage table and two-digit SFO results. The SFO covers a large number of concerns engaged in activities distributed over several SICs. As a result, the various operations are also described with reference to different commercial units in the supply and use tables. The SFO groups all these activities together in the SIC with the largest workforce. If the comparison is made at a higher aggregation level, the degree of overlapping is reduced, although this cannot be completely adjusted for.

Table 6.2.3.2-1 outlines the differences per business category between the dual classification and SFO results in respect of employee remuneration and the gross operating surplus. A notable feature is the great variation in wages and salaries paid for business services (excluding housing services) and for care and other services. In the latter case, in particular, the discrepancy can be explained by the attribution of certain units not covered by the SFO to the non-financial corporations sector. Specifically, these are health-care and social service institutions and associations.

**Table 6.2.3.2-1 Differences between SFO and dual classification results, 1995**

Industry	Employee remuneration		Gross operating surplus	
	SFO	NFV	SFO	NFV
	<i>NLG million</i>			
Agriculture, forestry and fisheries	2,2	2,2	1,5	1,4
Minerals extraction and industry	63,9	60,2	49,1	56,8
Energy- and water-supply companies	3,4	3,5	7,1	8,4
Construction industry	22,1	21,2	4,9	4,7
Trade, hotels and catering and repairs	44,5	45,6	24,8	22,3
Transport, storage and communications	24,2	22,5	15,9	18,1
Business services (excluding immovable property exploitation)	25,7	34,4	7,5	12,9
Care and other services	4,4	33,7	3,2	10,1
Total	190,4	223,3	114,0	134,9

Business services also provide a description of non-financial corporate units that are not covered by the SFO, namely major partnerships. It should also be pointed out that the discrepancy in business services is due to the inclusion in this commercial category of a number of ancillary services (holding operations, research) of concerns with a different SFO classification because of another observation unit. If the dual classification results are adjusted for partnerships, research and holding activities, employee business services remuneration totals NLG 26 700 million, which reduces the discrepancy relative to the SFO to approximately NLG 1 000 million. At the same time, the gross other income discrepancy remains very substantial (NLG 3 000 million) after such an adjustment.

On the other hand, the foregoing means that SFO results in non-business service sectors also describe concern holding and research activities. A significant proportion of the higher employee remuneration indicated by the SFO can be attributed to this discrepancy, particularly in industries where many concerns conduct fairly substantial research and maintain extensive holdings.

In addition, the difference in the gross operating surplus of the minerals exploration/industry sector can partly be explained by the discrepancy in recording the natural-gas franchises funded from minerals exploration. Whilst these payments are recorded as turnover costs in business economics reports, they appear as revenue under "income from terrestrial and



mineral reserves" in the national accounts. In 1995, the non-financial corporations sector paid the government slightly less than NLG 4 000 million for natural gas franchises. After adjustment for these franchises, the difference in gross operating surplus between the SFO and non-financial corporations sector was NLG 3 800 million.

The differences between the SFO and non-financial corporation results as regards the payment of employee remuneration are notably smaller than in the case of the gross operating surplus, even in absolute terms. With the exception of the trade, hotels and catering and repairs branch, the non-financial corporations sector shows a greater gross operating surplus than the SFO.

### *Self-employed survey*

This survey supplies data on the profit and loss accounts and the balance sheets of self-employed entrepreneurs. These data are also obtained from fiscal sources, namely the tax declarations of such entrepreneurs. Since this information is only available for a very small percentage of the category concerned, it is most useful for comparisons at a much higher level of aggregation than the SIC.

**Table 6.2.3.2-2 Differences between the self-employed survey and the household sector, 1995**

	employee remuneration	gross operating surplus
Results of self-employed survey	21.6	52.7
Non-commercial activities pursuant to NA	x	38.4
Commercial activities pursuant to NA	x	50.3
Total household sector	22.3	88.7

Table 6.2.3.2-2 summarises the differences between the self-employed and household sector results. The latter are divided into commercial and non-commercial activities. Commercial activities include operations in respect of which independent entrepreneurs are usually regarded as self employed for taxation purposes. Other activities include the exploitation of immovable (including owner-occupied) property, cost fraud, childminding, domestic help, musical performances at functions and parties, concealed working and the like. Compensation of employees is not broken down. Most of the difference between the household sector and self-employed results can probably be attributed to concealed earnings. The difference in gross operating surplus between the self-employed survey and commercial activities in the household sector is relatively small.

The dual classification results can be considered to correlate fairly closely with the sector accounts data. This has increased opportunities for analysis in respect of both sector accounts and the supply and use tables and made it possible to present sector accounts data in greater detail.

## **6.3 Labour accounts**

### **6.3.1 Introduction**

From the ESA 95 revision onwards, national and labour accounts have shown the same employment and compensation of employees figures. This has not only improved the linkage

between economic and social statistics for users, it has also increased data quality-control opportunities on both sides.

### **6.3.2 Labour statistics leading to labour accounts**

Labour data become available through household surveys (the Labour Force Survey), establishments surveys (employment, earnings and labour cost surveys, mainly based on salary administration information) and registered wage-sum data supplied by social security institutions. The labour accounts combine the strong points of the different sources. Establishment surveys and register data tend to provide extremely accurate information on aspects of particular concern to the establishments themselves. Registers are compiled with a definite purpose, so that corresponding data extracts will be highly reliable. Household surveys provide the best source for quantifying personal characteristics. In practice, each source focuses on a particular aspect. Establishment surveys generate data which describe labour as a production factor, whilst household surveys supply labour data from a socio-economic standpoint. It is not simply a matter of choosing the source which fits particular purposes best. In compiling labour accounts, the primary sources may still be adjusted whenever there is evidence of measurement failure so as to produce a consistent set of tables covering all core aspects of labour input, labour income and labour costs.

#### **6.3.2.1 The labour force survey**

The labour force survey (LFS) is a continuous survey of persons resident in the Netherlands, excluding those living in institutions. The LFS is very common within the European Union. Household surveys offer two advantages: personal details can be easily collected and the active population is fully covered.

The main disadvantage of household surveys is the sampling error. Because this is an expensive way of collecting data, the sample is relatively small with, for example, 1% of all employed persons being covered by the LFS as against 50%-70% in stratified company surveys. Since participation in personal surveys is voluntary, the non-response rate is higher than in establishment surveys. Non-response selectivity is largely offset by reweighing replies on the basis of population totals broken down with reference to a combination of factors (sex, civil status, age, region and nationality/native country). In addition to sampling, errors may occur in connection with the framework, measurement, processing and any residual non-response selectivity.

People employed by more than one company may be counted more than once where companies are taken as the survey unit. The results of establishment surveys thus reflect the number of jobs and not the number of active individuals. Because its survey unit is the individual, the LFS is the only large-scale investigation covering the active population. It asks active persons to notify both their principal occupation and any second or third remunerated activity. As a result, the labour accounts can use LFS data as a basis for correlating active persons and jobs and comparing the results with company statistics.

#### **6.3.2.2 Establishment surveys of employment, earnings and labour costs**

For the sake of brevity, statistics based on the consultation of companies and establishments, including government institutions, will be referred to as "company statistics". The sample framework for these statistics is provided by the General Business Register (GBR) compiled

by Statistics Netherlands. Two aspects covered by the GBR are of great importance for labour accounts, namely industrial branch and size category (i.e. number of employees).

Enterprise consultation is usually based on a random sample, broken down with reference to a number of characteristics. Size category is widely used for classification purposes. The sample is selected so that the fraction corresponds to the size category. Large firms are always covered; the smaller the firm, the smaller the sample fraction. This approach makes it possible to take advantage of the concentration of a considerable proportion of total employment in a relatively small number of units.

In the eighties, Statistics Netherlands conducted a broad range of establishment surveys on employment, earnings and labour costs which included quarterly surveys of (1) employment and wage bills and (2) average hourly earnings and weekly working hours; annual surveys of (3) employment and (4) average hourly and annual earnings; and less frequent surveys of (5) earnings structure and (6) labour costs structure. Although, these were initially completely independent surveys, increasing use has recently been made of a modular approach which allows information to be obtained from other surveys.

The years since 1985 have been characterised by the merging of enterprise surveys on earnings and employment, a lowering of response burdens and the increased use of registered earnings data. Electronic data interchange has been widely introduced over the past few years.

### **6.3.2.3 Social security registration**

Employers (and, to some extent, employees) are required by law and collective agreements to pay premiums to social insurance institutions in order to finance such benefits as disability, unemployment and pension payments. The registers of these institutions are fully available for statistical purposes. Characteristic features of register data are the absence of sampling errors and inexpensive collection.

The main disadvantages of centrally registered data and, to a lesser extent, of data collected from companies are the limited number of variables available and the conceptual discrepancy between these variables and statistical objectives.

In the case of labour accounts, total earnings data provided by social security institutions are used according to a gross earnings concept, which covers all earnings components submitted in connection with the payment of social security contributions

### **6.3.2.4 The labour accounts**

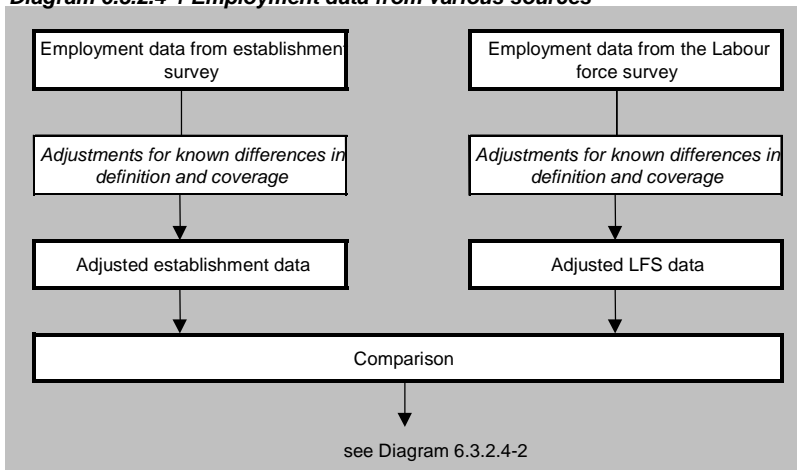
The labour accounts represent a statistical system of core labour variables acquired through integration within the statistical labour information system. The latter is characterised by its comprehensive coverage and internal consistency, both over time and in respect of different variables. As such, the labour accounts offer a framework for the collation of labour data from all kinds of source statistics. The principal data on the main subjects covered by the framework are labour input aggregates (persons, jobs, hours etc.) and labour payments (as income and costs), both of which are identified by relevant characteristics.

The conceptual framework of the labour accounts consists of a set of definitions (identities) relating both to macro-variables and aggregates and underlying micro data. In the Dutch labour accounts, the main identity relations associated with employee labour are:

- number of employed persons = number of principal jobs;
- number of principal jobs + number of secondary jobs = total number of jobs;
- number of jobs x annual earnings per job = total earnings;
- contractual hours + overtime hours = paid hours;
- annual paid hours per job x regular hourly earnings = regular annual earnings per job;
- number of jobs x annual bonuses and allowances per job = total bonuses and allowances;
- regular earnings + bonuses and allowances = total earnings.

The compilation of labour accounts starts with a comparison of data from establishment employment surveys and the LFS. The following diagram shows the first two stages of the process, involving adjustments for known definitional and coverage differences. This is done not only for employment data, but also for earnings and working hours. Some source data adjustments are made to micro data and meso-totals, with averages being partly adjusted. All adjustments are explicitly documented in order to arrive at a reproducible procedure which clearly describes the linkage between the original source data and the data obtained from the integration process.

**Diagram 6.3.2.4-1 Employment data from various sources**



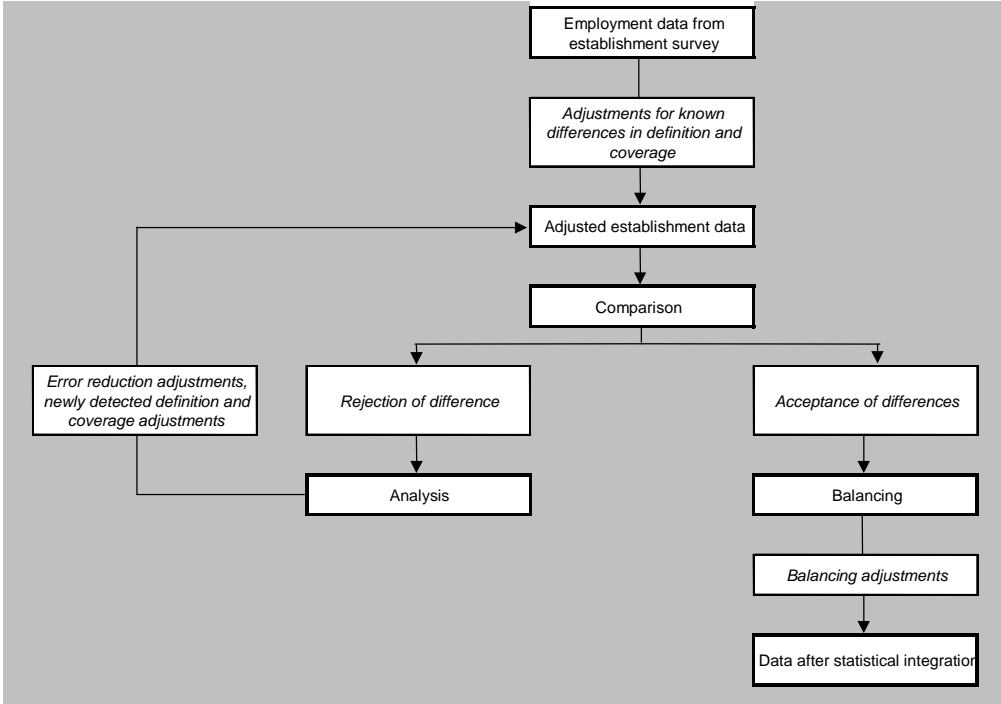
Whereas data quality control within source statistics mainly involves separate internal consistency checks in respect of each reference period and one previous period, the labour accounts approach introduced additional quality checks at the comparison stage as indicated in the above diagram. Regular analysis is carried out into:

- employment levels and trends, measured by establishment surveys, compared with those of the LFS;
- employment and average earnings levels and trends (establishment surveys) compared with those of the total wage sum indicated by both establishment surveys and social security files;
- the interaction of changes in hourly earnings, average annual working hours and average annual earnings;
- time series relating to structural changes in the labour market (branch of industry, gender, full-time/part-time employment, flexible and steady jobs).

As well as defining the relationship between the published labour accounts variables, the identity relations presented before are used extensively to trace both sampling and non-

sampling data errors during the integration process. This is an iterative procedure, illustrated by diagram 6.3.2.4-2 in respect of employment data. The same procedures are used for the other variables included in the labour accounts. In those procedures, the term *balancing* is reserved for the final mathematical resolution of outstanding minor discrepancies. All adjustments designed to eliminate unacceptable discrepancies are explicitly documented at an earlier stage, referred to as *the minimisation of measurement error*.

**Diagram 6.3.2.4-2 Integration of employment data**



**6.3.3 Labour data in national accounts**

The compensation of employees is fully incorporated in the national accounts system. Although the related labour input in full-time equivalents represents a kind of by-product, it has been presented in Dutch national accounts since the Second World War.

**6.3.3.1 Production statistics**

The national accounts are mainly based on establishment data, and more specifically on production statistics. For each type of industry, these statistics provide data on the structure and volume of output, intermediate consumption and value added, including wages and salaries, and employers' social contributions. Most production statistics also supply data on the number of jobs. Other sources used for the compilation of compensation of employees are the May agricultural census, cost and finance statistics for the health sector, banks and insurance companies and government data on public administration, defence and education.

Production statistic questionnaires are compiled partly with reference to the wage concepts to be included in national accounts and partly on the basis of general bookkeeping practices. The frequently included ‘Other personnel costs’ item is particularly difficult to break down into wages and employers’ contributions on the one hand and intermediate costs on the other.

### **6.3.3.2 Social funds**

Statistics Netherlands receives separate (often integral) data on the payment of employers' contributions to pension funds and social security institutions (premiums and lump-sum payments). This enables it to provide data on total premiums received, classified by specific objective (disability, unemployment, pensions). Nevertheless, information on branches of origin is not generally available.

### **6.3.3.3 Compilation of compensation of employees and fulltime equivalent jobs in the national accounts context**

The Dutch national accounts contain a fairly detailed description of the production process, both with regard to branches of industry and a goods/services breakdown. Until recently, however, the labour input data were treated exclusively as a single, homogeneous production factor. Branch specialists use these data for highly detailed calculations of wage sums and social contributions. Specific adjustments compared with output statistics were required for the conversion of measured wage data to SNA 1993 concepts, the quantification of payment in kind pursuant to SNA 1993 rules, an additional estimate of black (hidden) labour and the filling of information gaps. Quality checks at this stage cover the production/wage sum and wage sum/employment relationships.

Most of the national accounts source data do not cover full-time equivalent (fte) jobs directly. In such cases, fte figures are estimated with reference to job data at a specific point in time and part-time ratios covering previous periods.

Prior to the balancing procedure, employers' social security contributions are broken down by multiplying branch paid by destination<sup>15</sup>. In a number of cases (though not yet systematically), additional quality checks have been performed during national accounts balancing with regard to wage levels/changes per full-time equivalent and estimated incidental wage trends.

### **6.3.4 National accounts and labour accounts**

National accounts and labour accounts both relate to the same population and produce exactly the same data on compensation of employees (employee costs in terms of labour accounts) and full-time equivalent jobs. As a result, other socio-economic data from the labour accounts can be combined with national accounts economic data.

The linking of the national and labour accounts production processes meant that additional quality checks could be conducted by comparing the results of the two sources. Starting from the most marked differences, discrepancies were discussed with experts from each side, leading to adjustments in both types of account. This process was repeated several times until full agreement was reached on all common figures.

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<sup>15</sup> Production statistics data involve the row totals per branch of industry. The social security funds indicate the column totals of contributions received by the separate funds. Only a limited cross-tabulation of these figures is available.

## **CHAPTER 7 SUMMARY OF ADJUSTMENTS DESIGNED TO ENSURE EXHAUSTIVENESS**

### **7.1 Introduction**

This chapter summarises the adjustments made with a view to ensuring the exhaustiveness of the GNP estimate. It covers successively:

- use of fiscal data;
- tips;
- income in kind;
- supplementary estimates for concealed activities;
- construction industry;
- use of the budget survey;
- use of Intrastat;
- VAT;
- use of labour force statistics;
- other aspects.

### **7.2 Use of fiscal data**

Fiscal data are being increasingly used in the compilation of production statistics. These data, which are collected on the basis of VAT declarations, corporation tax and income tax, are used to verify and improve the estimates. These sources are also used to reduce the survey workload.

No information is available on adjustments made by the tax authorities in connection with established or suspected fraud.

#### **Use of VAT declarations**

VAT declarations are used in estimating construction industry data (see paragraph 3.12). The industry's business statistics can be consulted in connection with estimates in this sector. These statistics cover size categories 1-9, but whilst complete data are available for size categories 7-9, size categories 1-6 are subject to sampling. The sampling results are grossed up with the aid of the turnover figures quoted in the VAT declarations. Size category 0 (no employees) is not surveyed. Company data in this size category are calculated on the basis of the turnover figures provided in the VAT declarations.

#### **Use of the corporation tax information system**

The corporation tax information system (CIS) is used at various stages in making the production approach estimates. The CIS contains fiscal data supplied by all taxable bodies that do not submit annual reports and firms with a turnover of less than NLG 25 million (1995). It covers corporation tax declarations and relates to legal persons.

The corporation tax information system is used to make estimates in respect of the following industries:

- exchange dealers (legal and natural persons), see paragraph 3.16.2;

- security brokers and agents (legal persons), exchange bureau and mortgage agents (legal persons) and stock jobbers and market makers (legal persons); see paragraph 3.16.4;
- security brokers and agents (natural persons), exchange bureau and mortgage agents (natural persons) and stock jobbers and market makers (natural persons); see paragraph 3.16.4;
- insurance agents; see paragraph 3.16.4;
- dealers and agents engaged in the purchase, sale and leasing of immovable property; see paragraph 3.17.2;
- part of education; see paragraph 3.19.5.

### **Use of income tax information**

Estimates of income in kind extend to the private use of company cars. Income tax data are consulted in this connection (see paragraph 3.6.2).

In the case of dealing in and intermediation in the management and leasing of immovable property, reference is made, among others, to the Income Tax Information System (IIS), a sampling service provided by the tax authorities (see paragraph 3.17.2).

## **7.3 Tips**

In the Netherlands, tipping is mainly encountered in the hotel and catering industry (hotels, restaurants and cafés). Taxi-drivers, hairdressers, manicurists and the like are tipped to a limited extent.

### *Hotels, restaurants and cafés*

Estimates of tipping in this industry are based on information obtained from the tax authorities and the relevant branch association. Reference is also made to the documentary evidence in a case concerning compliance with collective agreements in a restaurant<sup>16</sup>, which indicates that tipping in restaurants and cafés accounts for 15-20% of gross wages or roughly 4% of output. Since, in hotels in particular, payment is frequently made electronically and by credit card, employers cannot conceal corresponding tips from the tax authorities. Any amounts received by employees will be subject to income tax. The amounts also appear in the employer's administrative data and, consequently, in the production statistics. Cash tips are comparatively insignificant, being estimated at 1% of turnover. In the case of other accommodation (SIC 55.2: Campsites and other recreational accommodation, etc.), there is very little or no tipping. The same is true of SIC 55.5 (Canteens and catering). Consequently, a supplementary estimate is not made for these facilities. Total tips are evenly distributed over wages/salaries and other income and the results are shown in table 3.14.1-2 (paragraph 3.14.1).

### *Taxis*

According to the current national accounts, the total value of taxi services was NLG 1 135 million in 1995. Approximately 55% of this total was accounted for by normal road journeys, 30% by group transport and 10% by transport of the sick. Tips are estimated to represent 5% of the value of road and group journeys but only 2% in the case of transport of the sick. On this basis, tips received total NLG 52 million. Approximately two-thirds of taxi tips are

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<sup>16</sup> The owner of the restaurant in question wanted to deduct total tips received from the agreed wage.



attributed to employees, with the remaining third going to (self-employed) entrepreneurs as other income.

#### *Hairdressers, manicurists, etc.*

According to the current national accounts, the total production of hairdressing services, manicurists and the like was worth NLG 1 874 million in 1995. Estimates put the average hairdressers' income accounted for by tips at 2%; this mainly involves the "rounding-up" of the amounts to be paid. On this basis, tips received total NLG 37 million.

## **7.4 Income in kind**

### **Introduction**

The Dutch tax authorities allow few concessions to employees in the form of remuneration in kind. Tax is payable on almost all forms of such income. This applies, for example, to company provision of meals and beverages, free transport, the private use of a company car or company telephone facility, subsidised child-minding, cut-price purchases (provided these exceed cost price), use of company accommodation, educational subsidies for employees' children and (mortgage) loans provided by the employer below market rates.

Administrative procedures are nearly all on account of the employer, with the exception of the private use of company cars which is not covered by the employer's declaration. In making his income tax declaration, the employer merely indicates an employee's entitlement to use a company car.

#### *Exhaustive estimates of income in kind*

The most important sources (annual statistics) on which the national accounts are based explicitly ask for income in kind to be indicated under wages and salaries. It can therefore be assumed that there is no significant underestimation of payment in kind where the national accounts make use of standard CBS annual statistics. It is mainly in the fields of agriculture, financial institutions and government and non-commercial services that these annual statistics cannot be used.

#### *Agriculture*

To a large extent, agricultural output estimates are based on physical flows and stocks. This means that any income in kind - in the form of agricultural products - is always included in output value and value added. Consequently, underestimating total wages and salaries to take account of the effects of income in kind will not affect GNP, but only its distribution between wages and salaries and other income.

#### *Financial institutions*

In the period that has just ended, financial institutions were surveyed in an effort to estimate loan-related interest reductions. In the Netherlands, this possibility is almost exclusively confined to mortgage loans. This benefit is estimated as follows:

**Table 7.4-1 Interest benefit to employees of financial institutions, 1995**

	<i>NLG million</i>
Banking	220
Insurance	140

This has no consequences for GNP if booking is in conformity with ESA 95. The increase in gross value added in the banking sector is offset by an equivalent increase in FISIM which is deducted from value added. There is no change in output value and value added in the insurance sector, where higher salaries reduce the operating surplus.

#### *Government and non-commercial services*

Whilst use is not made of production statistics in the traditional sense in the government context, the estimates are based on an extremely detailed analysis of government accounts. There is, therefore, no reason to assume that income in kind will not be covered by wage and salary estimates under this heading. There are no particular forms of income in kind associated with non-commercial services.

### **Travel benefits**

#### *Transport*

The transport sector offers limited travel benefits. Free staff travel does not exist, since concessions are always taxable. In all cases, the individual's own contribution is at least 50% of the benefit in question. Surveys of the firms concerned have produced the following estimates of reduced transport costs.

In the case of railways, the total benefit is put at NLG 2 million a year (1995). The estimated figure for urban and local transport (bus, tram, underground) is NLG 6 million, rising to NLG 8 million for airlines.

#### **Private use of a company car**

In 1995, the Netherlands had somewhat more than 375 000 company-registered cars which were also available for private use by employees (sometimes to a limited extent). According to Dutch fiscal legislation, the possibility of using a company car for private purposes must be notified under taxable income. The increment is 20-24% of the vehicle's catalogue value, depending on proximity to the principal place of employment. Employers must inform the taxation authorities of whether individual employees are entitled to use a "company car".

Both requirements mean that precise information is available on the number of individuals entitled to such payment in kind. The fiscal-source figures (and particularly the CBS income statistics based thereon) form the basis for the calculation. These figures were compared with the 1992 wage cost survey data, which put the number of company cars at 220 000, as against the 350 000 indicated in the fiscal source. There are two explanations for this state of affairs. Firstly, the wage cost survey does not cover certain economic industries. Secondly, account should be taken of the phenomenon of the director/major shareholder who may not always regard himself as an employee. At all events, the comparison reliably confirms the exhaustiveness of the undermentioned estimate of the number of company cars based on fiscal data.

The fiscal data also reveal that the phenomenon of the company car is virtually unknown at government level. The total adjustment is therefore made with reference to company employees.

The total distance privately travelled (in kilometres), including journeys to and from work, is known from CBS data. In 1995, the annual figure was 10 800 kilometres (4 460 for journeys to and from work, 1 000 for holiday use and 5 340 for private purposes). Since the number of

kilometres travelled per vehicle has scarcely changed since 1990, this figure was retained for every year. The Ministry of Finance has determined the total cost of a private-vehicle kilometre on an annual basis since 1990. This flat-rate cost roughly corresponds to the actual cost price, although it is not based on it. The figure in question must be used for all tax declarations. The calculations for 1998 and 1999 assumed a 3% cost increase.

Lastly, the wage cost survey reveals that 40% of employees contribute personally to the use of a "company car". For calculation purposes, they are assumed to pay 25% of the costs involved.

This produces the following salary adjustment to take account of the private use of company cars.

**Table 7.4-2 Private use of company cars, 1995**

Number of cars	Private use	Cost per km	Gross value	Individual contribution	Payment in kind
<i>x1</i>	<i>km</i>	<i>NLG</i>	<i>NLG million</i>		
376474	10800	0.59	2400	240	2160

This result can also be considered in the light of the fiscal consequences of company car use. As already stated, the availability of a company car in the Netherlands is treated as an additional taxable element. On average, this gives rise to a 50% tax, which thus represents the actual cost to the beneficiary of this form of payment in kind.

**Table 7.4-3 Adjustment for private use of company car as an additional taxable element, 1995**

Additional fiscal component	Additional tax	Value of payment in kind	Benefit to employee
<i>NLG million</i>			
2642	1321	2160	839

The two foregoing adjustments alter total payments in kind at macro level as follows (NLG million, 1995):

Output (companies)	+ 20
Intermediate consumption (companies)	- 2 160
Value added (companies)	+ 2 180
Wages and salaries (company employees)	+ 2 180
Household consumption	+ 2 180

For the classification of company cars by business category, reference was initially made to a 1992 Wage Cost Survey (LKO 92) breakdown. These data were then extrapolated to the national accounts totals with the aid of wage data. Supplementary estimates were then conducted in respect of the missing categories. This produced a figure slightly above the marginal total of the (fiscal) income statistics. The data from two grossed up industries were therefore subjected to a slight downwards adjustment. The results appear below.

**Table 7.4-4 Private use of company car, 1995**

Industry	Wages and salaries excluding payment in kind	Company car increment	Company car as percentage of wages/salaries, excluding payment in kind
	<i>NLG million</i>		<i>%</i>
Agriculture	3123	25	0.8
Minerals	888	10	1.1
Industry	57290	377	0.7
Public welfare	3055	9	0.3
Construction	19149	321	1.7
Trade, hotels, restaurants and cafés	46409	716	1.5
Transport	20556	90	0.4
Financial institutions	14038	61	0.4
Commercial services	38016	489	1.3
Non commercial services	39311	55	0.1
Government	46719	6	0.0
<b>Total</b>	<b>288554</b>	<b>2159</b>	<b>0.7</b>

**Employers' contribution to crèches**

Data from 1994 indicate that company subsidies to crèches represent approximately 30% of the total turnover of "observed" childminding services. In 1995, this was equivalent to NLG 368 million.

For the category classification, use was made of the labour force data relating to the distribution of women over business categories. There are assumed to be no crèches in the agricultural sector.

**Table 7.4-5 Crèches (Employer's contribution), 1995**

Industry	Wages and salaries excluding payment in kind	Crèche increment	Crèche subsidies as percentage of wages/salaries, excluding payment in kind
	<i>NLG million</i>		<i>%</i>
Agriculture	3123	0	0.00
Minerals	888	0	0.00
Industry	57290	27	0.05
Public welfare	3055	0	0.00
Construction	19149	1	0.01
Trade, hotels, restaurants and cafés	46409	82	0.18
Transport	20556	12	0.06
Financial institutions	14038	49	0.35
Commercial services	38016	31	0.08
Non-commercial services	39311	112	0.28
Government	46719	54	0.12
<b>Total</b>	<b>288554</b>	<b>368</b>	<b>0.13</b>

**7.5 Supplementary estimates for concealed activities**

Supplementary estimates for concealed activities were conducted in respect of the following categories:

- sand, gravel and clay extraction (SIC 14.2);
- textiles;
- construction (turnover fraud and cost fraud);
- motor vehicles (SIC 50);
- wholesale trade;

- retail trade;
- hotels, restaurants and cafés (cost fraud);
- canteens and cafeterias (SIC 55.5);
- dealing in and intermediation in the management and leasing of immovable property;
- leasing of moveable property;
- computer service bureaux;
- legal services;
- accountants;
- market and opinion research bureaux (SIC 74.13) and economic consultancies, etc.(SIC 74.14);
- holdings (SIC 74.15);
- engineers and architects (SIC 74.2);
- inspection and monitoring (SIC 74.3);
- advertising agencies (SIC 74.4);
- broadcasting agencies (SIC 74.51 and 74.52);
- employment agencies (SIC 74.53);
- security services (SIC 74.6);
- cleaning services (SIC 74.7);
- other business services (SIC 74.8);
- health care.

Concealed activities are mainly associated with (1) small enterprises, (2) in those cases where the operation of an entire production chain is in hands of a single enterprise, (3) and the intermediate consumption of goods and services is relatively small (parts of the construction industry, services) and (4) use of falsified accounts is possible.

The supplementary estimates for concealed activities distinguish between turnover fraud and cost fraud as follows:

- turnover fraud: supplementary estimates for production, intermediate consumption and value added;
- cost fraud: reduction of intermediate consumption and corresponding increase in value added.

Supplementary estimates in respect of turnover fraud and cost fraud are examined in paragraphs 7.5.1 and 7.5.2 respectively.

### **7.5.1 Turnover fraud**

Turnover fraud mainly occurs in the textiles and leather industry, construction, trade, hotels, restaurants and cafés, healthcare and business services.

#### *Textiles and leather industry*

The report, "Illegal clothing workshops and coordinated counter-measures" published by the Clothing Industry Council in February 1992, indicates that "concealed" production does not go directly to retail outlets but is almost always destined for the wholesale sector. One of the reasons for "concealed" production in the Netherlands is the change in demand for ready-to-wear clothing. There has been a shift from the traditionally enduring summer and winter collections to rapidly obsolescent fashion, for which demand is unexpected and unpredictable. To avoid lengthy delivery times, the work in question is now contracted out to informal sewing workshops in the Netherlands, which suggests that "concealed" production is also

likely to be generated by the wholesale sector. Research shows that outward processing wages accounted for a fixed proportion (3.9%) of the input wholesale trade in textile and clothing during the 1977-86 period. In the past, this work was mainly contracted out to "low-wage countries", but domestic processors have also been used since the appearance of the "concealed" workshops in the eighties. Since no information is available for subsequent years, it is assumed that, even after the 1995 revision, 3.9% of consumption under SIC 51.41 and 51.42 must be imputed to total (foreign) processing payments and domestic wages. The 1995 revision produced a clear increase in "unconcealed" textiles and clothing output to the detriment of the "hidden" circuit. This development is confirmed by findings published in the Economic Statistical Reports to the effect that the level of activity in "hidden" sewing workshops fell dramatically after peaking in 1992.

The supplementary estimate in respect of "concealed" activities also has consequences for both SIC 51.41/51.42 and SIC 17.3, but does not affect value added of wholesale trade. As in the case of "unconcealed" processing, it involves specifying data on the unspecified use and associated production of textiles and clothing by the trade. A fee is paid for "legal" processing carried out abroad, whilst "concealed" processing contracted out in the Netherlands is remunerated at the domestic rate. Nevertheless, both activities involve the legal wholesale production of clothing and textiles. The output, intermediate consumption and value added associated with these activities are (implicitly) included in the source data. The processing wages (domestic and foreign, see below) paid by the sector, which totalled approximately NLG 300 million in 1995, are almost certainly covered by the Work Contracted Out or Other Costs items of the production statistics. The output in question is fairly definitely accounted for as revenue from secondary activities.

"Concealed" processing is undertaken by unsurveyed processing enterprises (SIC 17.3), whose output and intermediate consumption must therefore be covered by supplementary estimates. Output is increased by the value of domestic industrial services of whole sale trade based on observed data. A small proportion of the intermediate consumption subject to supplementary estimate is accounted for by ancillary materials. Since the activities in question involve processing, raw materials and semi-manufactures are scarcely ever used, although expenditure is incurred for dye-stuffs, thread, power, machine maintenance and the like. "Hidden" staff payments do not include social security benefits. These unpaid amounts are reflected in Operating surplus and lower product prices to ensure competitiveness with "legal" processing enterprises.

The consequences for the 1995 accounting year were as follows:

purchase value under SIC51.41/51.42	7 766
including industrial services at 3.9%	303
processing (foreign industrial services)	<u>244</u> -/-
remainder (= "concealed" foreign industrial services gainful employment)	59

The associated "concealed" goods flows in the clothing/textiles sector under SIC 51.41/51.42 (excluding margins) were:

"concealed" output:	$59/244 * 533 = 129$
"concealed" intermediate consumption:	$59/244 * 289 = 70$

in which total "legal" output is NLG 533 million and total "legal" intermediate consumption is NLG 289 million.

### *Construction industry*

The data obtained from the production statistics are incomplete. For example, cost fraud is not covered and is therefore estimated separately as described in paragraph 3.6. Separate estimates are also made in respect of own-home construction by households and concealed maintenance. Voluntary building activities, which must also be taken into account in the national accounts, are implicitly covered by own-home construction estimates. There are no separate estimates for other voluntary activities such as help with church building because of their negligible scale.

#### *Construction industry: own-account construction*

The estimate is based on an investigation into concealed activities in the private house-building sector in 1991. The survey, conducted by the Economic Institute for the Construction Industry (EIB), is described in its November 1992 publication, "Concealed activities in the private house-building sector". The survey made use of CBS planning permission statistics (B&U), such as population figures for private dwellings under construction, estimated construction costs and corresponding output estimates. The construction costs quoted in the planning applications are checked by local officials with reference to the technical drawings and authorisation is granted if the figures are verified. This means that the use of concealed labour is implicitly covered by the construction costs shown in the planning permission statistics and the corresponding output figures. Supplementary EIB sampling in respect of the total private housing stock revealed that, in 1991, 34% of dwellings involved own-account construction by the actual commissioning party without the involvement of a principal contractor. Among all privately-built dwellings, 86% were accounted for by private individuals (households), with the remainder being constructed by associations providing accommodation for old people and students. The output value of own-account construction was calculated for the revision year by multiplying the production value of the privately-constructed dwellings shown in the planning permission statistics with the percentages based the EIB survey, resulting in a figure of NLG 1 081 million (NLG 3 700 million  $\times$  0.34  $\times$  0.86). The EIB survey also reveals that concealed payments to subcontractors account for a quarter of this total, which is approximately NLG 270 million. The remaining output is accounted for by legally remunerated activities, the owner-occupier or unpaid third-party help (voluntary work). Intermediate consumption was estimated with reference to the input quota of building materials shown in the production statistics of smaller construction firms. Value added was obtained by subtracting the value of intermediate consumption from output value.

#### *Construction industry: small-scale maintenance of dwellings*

The national accounts define small-scale maintenance of dwellings as an action to preserve the service life of structures, with the result that this form of maintenance is classified as intermediate or household consumption. Concealed small-scale maintenance activity is particularly prevalent in the case of households. The report by the Institute for the Scientific Study of Consumer Affairs (SWOKA), "The consumer and hidden expenditure", provides the basis for the national accounts estimate. The 1990 SWOKA survey covered the maintenance expenditure of 850 households. It also sought information on the value of (non-invoiced) payments to individuals not employed by an official undertaking or body when maintenance was carried out. The survey treated replies to this question as concealed expenditure and indicated that such outgoings accounted for approximately 28% of total maintenance spending. The total value of average household maintenance expenditure revealed by the SWOKA survey corresponds to the CBS budget survey figure. This means that the housing maintenance budget survey data also cover hidden expenditure. The budget survey, which targeted approximately 2 000 households, distinguishes 116 goods and service categories

associated with accommodation maintenance. Spending of less than NLG 1 100 (approximately €500) in a goods or service category is assumed to be consumer expenditure on small-scale maintenance of dwellings. Any higher amount is classified under investment. In the case of the revision year, the output value (= value added) of hidden small-scale maintenance was calculated by multiplying 28% of average household maintenance expenditure in the budget survey by the total number of households minus the value of building materials. This produced a figure of NLG 421 million for 1995. The national accounts classify the use of building materials for hidden small-scale maintenance as household consumption and impute the associated value added to the construction industry.

#### *Construction industry: large-scale maintenance of dwellings*

The national accounts define large-scale maintenance as an action designed to extend the service life of buildings, with the result that this form of maintenance is classified as investment. The budget survey data are also important for this estimate. The survey distinguishes between large- and small-scale maintenance, pointing out that the former is undertaken only by owners-occupiers. Examples quoted in the respondents' handbook include:

- improved heating insulation, such as cavity-wall infill or the installation of double glazing;
- installation or replacement of a central-heating facility;
- installation of a shower-room or bathroom;
- kitchen modernisation/replacement;
- essential replacement or extension of electrical wiring;
- total or partial replacement of roofs, chimneys, zinc roofing and drains and gutters;
- replacement of windows, doors and frames;
- replacement of joisting and floors;
- damp-proofing;
- external painting (large-scale maintenance).

For the sake of convenience, hidden large-scale maintenance is assumed to account for 28% of total consumer expenditure in this field, like its small-scale counterpart. On this basis, the output value of such maintenance was NLG 1 322 million in 1995. Associated intermediate consumption was estimated with reference to the production materials quota revealed by the production statistics of smaller maintenance firms. Value added was obtained by subtracting the value of intermediate consumption from output value.

#### *Trade*

Concealed car maintenance and repair activities were covered by a separate estimate. Total maintenance costs were estimated with reference to the service life and average mileage of the existing vehicle stock. The same approach was adopted for repairs. The difference between this estimate and the production statistics totals indicates the extent of concealed activity.

#### *Hotels, restaurants and cafés*

The tax authorities have conducted a variety of special investigations into concealed payments and concealed turnover in the hotel and catering industry since the 1970s. As a result, the authorities now possess a great deal of information on this industry and this has significantly reduced opportunities for fraud. The fact that this led certain employers to "regularise" their employees' status was sometimes reflected in the "inexplicable" growth of this industry, revealed in the production statistics. Fraud has thus declined in this industry since the end of the 1970s, although it could recur in the branch. The surveys mentioned indicate that special



account must be taken of concealed remuneration, which is hidden from the authorities by not declaring certain turnover or quoting excessively high other intermediate expenditure.

Estimates of total concealed payments to cafe and restaurant staff are based on "unconcealed" remuneration. Various studies conducted in the hotel and catering sector over the years, both by the tax authorities and the sector associations, have limited the extent of concealed activities within the branch. An estimate of 5% for concealed payments seems reasonable. (This does not include tips, which are calculated separately; see below). The output associated with these concealed payments is put at 3% of "unconcealed" output, assuming lower productivity on the part of the recipients. The residual value added is classified as operating surplus. It is more difficult to conceal payments in hotels than in cafés and restaurants. Extensive electronic payment (using pin numbers, credit cards) makes it less easy to hide turnover and, consequently, remuneration from the tax authorities. A lower concealed payment figure, namely 2%, is therefore applied to hotels, with a corresponding output value of 1.5% of "unconcealed" output.

Increased output results in greater intermediate consumption. This additional intermediate consumption is assumed to be equivalent to normal entrepreneurial cost fraud. It is for the entrepreneur to maintain an acceptable balance between output and intermediate consumption.

#### *Health care*

A special supplementary estimate was made in respect of general practitioners.

Although opportunities for additional, hidden earnings exist in this sector, they are relatively limited. A supplementary figure of 2%, equivalent to NLG 40 million in 1995, was therefore estimated for such activities. The full amount was entered under operating surplus. In 1995, the supplementary estimate produced figures of NLG 50 million for specialists and NLG 110 for dentists.

#### *Childcare*

There is a great need for these services, far greater than can be met through official channels. Unofficial childcare was estimated on the basis of the 1995 Ancillary Service Use Survey (AVO95) in conjunction with a 1995 working document published by the Organisation for Strategic Labour Market Research (OSA) which, among others, covered childcare.

When the AVO95 data were compared with the Childcare Statistics, which cover "unconcealed" activities, the two sources showed good correlation with regard to official services. The other AVO95 figures were therefore assumed to be sufficiently reliable to provide a basis for estimates in respect of 0-3-year-old children.

The latter estimates were based on the number of children in unofficial care revealed by the AVO95 and the average childcare costs, excluding kindergartens and day centres, indicated by the OSA report (NLG 3 750 per annum). The number of 0-3-year-olds in unofficial centres was 64 873. Total child-minding costs amount to  $64873 * NLG 3 750 = NLG 243$  million.

Since the AVO95 data are unreliable for older children, the estimate for 4-12-year-olds was based on the average number of hours of unofficial individual childcare for single- and two-earner families combined, as indicated in the OSA working document (1.9 hours/week/child), the number of 4-12-year-old children and the hourly child-minding rate. All the data relate to a 46-week year. The total number of children was obtained from the population statistics, which showed an average of 1 692 053 in 1995. According to the Childcare Statistics, the

official host family fee was NLG 4.35/hour in 1995. The total cost of childcare for 4-12-year-olds was therefore put at  $1.9 \times 46 \times \text{NLG } 4.35 \times 1692053 = \text{NLG } 643$  million.

The overall supplementary estimate put the value of concealed childcare at  $243 + 643 = \text{NLG } 886$  million in 1995.

### *Personal services*

A significant proportion of personal services are provided outside the normal circuit. Many of these do not, however, involve concealed activities, since the amounts in question are below the tax threshold. The supplementary estimate of these informal services does not distinguish between concealed and unconcealed activities.

## **7.5.2 Cost fraud**

Specific adjustments were made for cost fraud, which is assumed to occur only in small enterprises. The expenditure of enterprises with fewer than 10 employees was determined for all business categories in which substantial cost fraud was suspected. An initial cost fraud imputation of 2% produced a total figure of NLG 1 600 million.

For each of the above-mentioned categories, the estimated amount was then distributed over the services (used) in which fraud can occur. Data on the use of these services were obtained from the use table. A further assumption was that each cell could be reduced by not more than 10%.

This made it possible to impute NLG 1 300 million in cost fraud. Nevertheless, to arrive at the NLG 1 600 million total, fraud in trade industry was assumed to be greater than originally thought. A comparable method was applied in respect of 1996 and later years.

## **7.6 Construction**

### **Subcontracting**

The construction production statistics (SIC 45, excluding SIC 45.3) cover principal contracting and subcontracting and intermediate consumption of subcontractors. In SIC 45.3 (installers) output is not broken down to commodities in the production statistics (SIC 45.3), which nevertheless provide details of payments to subcontractors. After the production statistics have been supplemented by figures in respect of firms without employees, the output of installers subcontracting is determined by deducting the subcontracting output of the construction industry from total subcontracting payments (SIC 45, excluding SIC 45.3) - see table 7.6-1. The result of this residual-item calculation was therefore  $21\,451 - 12\,472 = \text{NLG } 8\,979$  million for 1995. According to experts, subcontracting can be reliably estimated to account for 45% of total installers output, which gives a principal contracting figure of NLG 9 391 million ( $18\,298 - 8\,979$ ) for installers. Total construction by principal contractors (NLG 87 548 million) was then compared in the system of supply and use tables with demand data obtained, among others, from investment statistics, the budget survey and output statistics. This comparison revealed no significant differences between supply and use, which suggests that the national accounts fully cover the construction industry.

**Table 7.6-1. Construction industry production statistics, including firms without employees (SIC 45), 1995**

	Construction industry SIC 45 excl. 45.3	Installers SIC 45.3	Total SIC 45
	<i>NLG million</i>		
Total construction output	69250	18298	87548
Including principal contracting	56778	(9319)	(66097)
Subcontracting	12472	(8979)	21451
Total payments to subcontractors	20179	1272	21451
Including building enterprises	19370	1272	20642
Other firms	809	-	809

### **Comparison of supply and demand of cement and bricks**

Domestic cement and brick production is known from the industry's production statistics and other additional sources. The import and export statistics and the budget survey also provide information on these items. Only total building materials consumption is known from the construction industry output statistics. This total was broken down to commodities on the basis of the materials input pattern of intermediate consumption shown in the year t-1 use table. Thereafter, building materials supply and demand were compared in the supply and use tables system for each homogenous product group. This did not cause any significant adjustments to total materials consumption by the construction industry.

### **Use of the budget survey**

The budget survey contains detailed information on maintenance of dwellings which covers both small- and large-scale activities. It relates to purchased building materials and work contracted out, such as painting and plastering. The results of the budget survey were extrapolated with reference to the total number of Netherlands households. These data are also used in compiling the national accounts (see paragraph 7.5.1).

### **Use of fiscal data and the General Business Register**

Fiscal data are used to extrapolate and analyse the construction industry production statistics (see paragraph 7.2). Of the 70 000 business units listed in the CBS General Business Register, 45 000 appear in the VAT register, whilst the remaining 25 000 cannot be linked owing to the definitional distinction between business and fiscal units. These are usually the larger enterprises. Since the business and fiscal units are generally identical in the case of small enterprises, business units without employees can be directly observed with reference to a number of variables on the basis of this source. The register contains information on declared turnover, subcontracting turnover and payments to subcontractors.

## **7.7 Use of the budget survey**

The budget survey is used to estimate household consumption (see paragraph 5.7). The independent estimation of household consumption via retailing is based on budget survey data in conjunction with retail sales figures. For this purpose, the budget survey results are compared with the retail trade statistics. In the next phase of the estimation process, the independent estimates are incorporated in the system of supply and use tables leading to a comparison with the commodity flow.

The estimation process provides for adjustments to take account of population differences between the budget survey and the national accounts.

Households participating in the budget survey are requested to keep a daily record of their expenditure in a household accounts book in which details of all spending over a ten-day period should be entered. During the remainder of the survey period (excluding holidays) all daily spending of NLG 35 or more must be recorded. Recurrent expenditure is covered by a separate questionnaire relating to "periodic spending" (household costs, insurance, subscriptions, etc.).

An additional estimate for expenditure up to NLG 35 is made on an annual basis; this involves multiplication by (number of days in the accounting year minus number of days holiday)/10.

"Questionnaire fatigue" is limited as far as possible by confining the daily questions to relatively large amounts and using a "periodic expenditure" questionnaire.

The budget survey sample is not representative of the Netherlands population because of:

- the over- or under-representation of particular types of household in the composition of the sample;
- selective drop-out during the survey year.

Retroactive weighing ensures appropriate adjustment. To this end, a weighing factor is fixed for every household in the light of the following:

- household income;
- household size;
- sex (in the case of single-person households);
- socio-economic status of principal breadwinner;
- type of housing (rented or owner-occupied).

If the budget survey data prove to be systematically inaccurate, for example with regard to expenditure on smoking requisites and alcoholic beverages, adjustments are made in the course of the national accounts estimation procedure on the basis of other sources (retail sales, excise duty, commodity flow).

In processing the budget survey data, standard errors and their evaluation play a central part in determining incremental factors and the treatment of outliers. The budget survey publication incorporates standard errors for each product group.

## **7.8 Use of Intrastat**

### **Non-response**

The adjustment for non-response is made in two ways:

- for large enterprises, it is imputed on the basis of corresponding time series;
- for small enterprises, it is assessed on the basis of VAT-figures.

A supplementary estimate based on VAT-data is made in respect of trade below the threshold value. The trade figures obtained in this way are then adjusted in line with the national accounts definitions before being compared and reconciled with the commodity flow in the system of supply and use tables. A direct comparison is not made between trade in goods as recorded in the balance of payments and the foreign trade statistics, so that the figures in question do not tally. The foreign trade data obtained from the basic statistics are adjusted in

line with the national accounts definitions and then compared and reconciled with the commodity flow in a system of supply and use tables. The foreign trade data in the ROW account are not reconciled with the BOP where trade in goods is concerned. Net lending in the national accounts is not reconciled with net lending in the BOP, mainly because of the incidence of the substantial item “errors and omissions” in the BOP.

## **7.9 VAT**

The estimation of theoretical VAT (see paragraph 3.25) also covers VAT-evasion “with connivance”. Since this VAT does not, however, constitute a specific price component, it should be deducted from theoretical VAT. VAT-evasion “with connivance” is calculated with the aid of the "French method" which stipulates that this can be said to exist only if established by a supplementary evasion estimate. In 1995, theoretical VAT included a figure of NLG 210 million in respect of VAT-evasion with connivance. This amount relates to car dealerships and car repairs, other repairs, construction, photographic services, hairdressing, cleaning services and laundries.

## **7.10 Use of labour force statistics**

Since the 1995 revision, the labour accounts on the national accounts are fully linked with regard to compensation of employees and the volume of work in working years.

## **7.11 Other aspects**

In an effort to ensure exhaustiveness, supplementary estimates are made in respect of the different final expenditure categories. These are sometimes based on a comparison with secondary data and sometimes on a comparison with the supply of goods and services. Lastly, a comparison is made between “theoretical” VAT, calculated by applying the prevailing VAT-rate to relevant transactions, and the actual VAT-revenue of the Ministry of Finance. Theoretical VAT can be assumed to be higher than actual tax receipts owing to evasion, bankruptcy and the like and this would appear to be the case in practice. For estimates of consumption, which is by far the principal source for VAT-data, this is an important indicator, suggesting that the estimates are exhaustive. Reference should be made to paragraph 5.7 for further details of estimated household consumption.

The exhaustiveness of investments can be considered from two standpoints, namely:

- are all industries covered;
- are all relevant investment transactions taken into account.

As regards the first point, CBS surveys do not cover the whole economy. Supplementary estimates based on value added and total man-hours worked are conducted in respect of the industries concerned.

As indicated above, the national accounts investment concept differs from that applied in standard Netherlands accounting practice. To ensure the comprehensiveness of the investments, software expenditure is transferred from intermediate consumption under this heading. In addition, supplementary estimates of private investment are conducted and

separate estimates are made in respect of mineral exploration and investments in entertainment, literary and artistic originals (see Chapter 3 for details).

With the abolition of internal EU frontiers in 1993, import and export registration lost its original role as a customs-based procedure and became a survey involving a threshold value below which reporting is unnecessary. This means that comprehensive monitoring of foreign trade is no longer available. To guarantee exhaustiveness, a comprehensive check is conducted on unit responses as early as the observation phase and necessary attributions are made on the basis of time-series data. The estimation of imports and exports in the revision year also involved the analysis of intra-EU bilateral commodity flows. This 1995 analysis, which made use of foreign trade data from the Eurostat CD-ROM, resulted in the adjustment of the trade balance by approximately NLG 6 000 million by comparison with the original estimate based on foreign trade data.

## CHAPTER 8 TRANSITION FROM GDP TO GNI

### 8.1 Introduction

Table 8.1-1 shows that in 1995, as a result of the ROW income balance, the value of gross national income at market prices (GNI) exceeded that of gross domestic product at market prices by NLG 8 005 million.

*Table 8.1-1. Gross domestic product and gross national income, 1995*

	<i>NLG million</i>
GDP at market prices	666035
ROW balance	
primary income revenue	8005
GNI at market prices	674040

This chapter provides a detailed analysis of the statistical sources and method used to determine that balance, which is substantially derived from Netherlands BOP data. Paragraph 8.2 describes how the data were generated and their relationship to the ESA 95 definitions and classifications. A lack of conformity between the BOP data and ESA 95 at certain points necessitated supplementary estimates and adjustments, which are described in paragraph 8.3. The latter also describes how the final balance of cross-frontier transactions has been derived at in the light of the transactions distinguished in the sector accounts.

### 8.2 The balance of payments as the main source of ROW primary income transactions

#### 8.2.1 BOP monitoring system

Calculation of the Netherlands balance of payments is based on mandatory notification of residents' ROW transactions. In this context, the following four information channels can be distinguished:

1. notification of transactions through an approved national bank. The standard remittance to the bank or its confirmation of receipt is regarded as notification, which must include transaction details. Total transaction notifications must correspond to changes in the banks' ROW accounts. In 1995, a threshold of NLG 25 000 applied to the above-mentioned fully-detailed notifications. Below that level, the banks provided a monthly transaction report indicating only total revenue and total expenditure. These totals are encoded with reference to transactional categories on the basis of past data associated with a threshold of NLG 5 000. The code covers only a small proportion of income transactions. The validity of the breakdown key is checked periodically;
2. residents holding an account with a bank established abroad or maintaining a current account with an affiliated unit established abroad must periodically notify the initial and final balance and full details of all changes. This ensures the comprehensiveness of the notifications;
3. residents must also notify the exchange of holdings in non-monetary transactions;
4. foreign-currency counter transactions are reported by foreign-exchange banks and exchange bureaux. The category breakdown of these transactions (including income transactions) is based on codes updated in a periodic sampling process.

In principle, this monitoring system ensures that all payment and receipt transactions between residents and non-residents are recorded in the balance of payments. This does not, however, mean that they are all correctly classified (for example, as primary income or financial operations). Greater certainty is provided by a system of plausibility checks and supplementary sources, to which primary income transactions are also subject.

Hence, the plausibility of the relationship between interest/dividend flows and underlying net worth is checked, so that information is also provided on net worth to which return on capital can be related. This makes it possible to examine whether changes in net worth correlate appropriately with BOP financial transactions, thereby offering a kind of check on the validity of the distinction between primary income transactions and financial transactions.

In addition to the type of monitoring referred to under 2, a supplementary source is available for direct investors, namely the Direct Investment Survey (DI), which covers the extent of, and changes to, the capital volume. The survey is addressed to all registered Netherlands enterprises with ROW holdings and foreign enterprises with holdings in the Netherlands. The register covers units using the reporting method outlined under 2. The information provides a second monitoring method for distributed shareholder profits. The level of retained profit can also be calculated from the change survey and the quality of group-loan interest can be investigated.

Rents to and from the rest of the world are compiled by the Dutch central bank and included in the BOP. The item is an estimate for the net revenue from cross border real estate holdings. It comprises rents on land and rentals for buildings but not rentals for equipment.

## 8.2.2 Results and discrepancies in relation to the Balance of Payments Manual

In the Netherlands, BOP income transactions are presented in accordance with the standard components of the Balance of Payments Manual, fifth edition (BOPM 5) which, apart from certain conceptual differences, is harmonised with SNA 1993 and ESA 95. Table 8.2.2-1 shows the 1995 results published as part of the Netherlands balance of payments as of 1 January 1999.

**Table 8.2.2-1 Primary income from/to ROW pursuant to the balance of payments, 1995**

Code	Transaction description	Netherlands receipts (resources)	Netherlands spending (uses)	Balance
<i>NLG million</i>				
1.	Income from employment	1068	1738	-670
	<i>Income from capital, including:</i>			
2.1	Distributed shareholding profits	10470	6613	3857
2.2	Renting and leasing	633	291	342
2.3	Retained shareholding profits	8479	389	8090
2.4	Group-loan interest	2790	3070	-280
3.1	Share dividends	2434	5142	-2708
	<i>Interest on bonds and notes issued by/through:</i>			
3.2.1	The Netherlands government	0	6458	-6458
3.2.2	Other sectors	10138	4216	5922
3.3	Interest on money-market instruments and derivatives	-1779	0	-1779
	<i>Income from other financial assets/liabilities of:</i>			
4.1	The Dutch government	449	0	449
4.2	Banks	19390	16328	3062
4.3	Other sectors	1962	2016	-54
	Total	56034	46261	9773



In the case of primary income, current monitoring practice inevitably involves certain departures from the registration guidelines laid down in BOPM 5. Thus:

1. The "one-year" residence rule does not apply to personal income from employment. This means that monitoring of the personal employment income concerned is over-estimated as a result of salary payments to individuals who, formally, are residents;
2. On the other hand, such income is under-estimated owing to the fact that payments are registered "net" that is after deduction of income tax and employees' social security contributions and exclusive of employers' social security contributions;
3. By contrast with the provisions of BOPM 5, paragraph 281, policyholder investment income is not recorded;
4. Dividends and interest received are recorded "net", that is after the deduction of income tax. BOPM 5, paragraph 274, provides for aggregate registration;
5. BOPM 5, paragraphs 282 and 283, provides for interest registration on an accrual basis. In practice, however, the monitoring system described in paragraph 1.1 results in cash-based registration.

Paragraph 8.3 points out that, in incorporating the balance of payments into the national accounts, adjustments are made for the discrepancies referred to in 3 and 4 above. This is also partially true in the case of 5, but does not apply to the over- and under-estimation of personal employment income mentioned in 1 and 2, since the necessary information is not available.

Since 2003 the Dutch central bank has shifted from a cash-based BOP system to a survey system. As a result the Dutch central bank does not compile data for cross border labour income any longer. The CBS-paper 'arbeidsinkomen in de buitenlandrekening' provides the method to estimate cross border labour income between the Netherlands and the ROW that will from here on be used. This calculation method is necessary given that there is no single source from which cross border labour income can be calculated directly. The above mentioned estimate of labour income is an estimate for gross labour income, before deduction of payments for taxes and other social charges by employees. On the basis of the calculated gross labour income an estimate can be made for social charges paid by employers to complete the full picture of cross border labour income between the Netherlands and ROW. The estimate for social charges paid by the employers will be based on the domestic multiple between gross labour income and social charges paid by employers in the Netherlands and augmented if specific information about cross border labour provides reason for different treatment.

## **8.3 Alignment of BOP data on national accounts guidelines (ESA 95)**

### **8.3.1 General survey**

The preceding paragraph indicated that it is impossible to ensure full compliance with the BOPM 5 guidelines in compiling BOP data. Therefore serious effort is made to correct this shortcoming in converting the data into national accounts statistics. At certain points, moreover, the practical interpretation of the BOPM guidelines has also been shown to differ from what is acceptable in the national accounts context, so that adjustments are also made in this respect. Lastly, account must be taken of an important distinction in principle between the balance of payments and the national accounts as regards the account in which production/import taxes and subsidies are recorded. Table 8.3.1-1 summarises the conversion of BOP data to the national accounts totals. The basis and calculation method for the adjustment headings shown in Table 8.3.1-1 are examined in the following sub-paragraphs.

**Table 8.3.1-1 Primary ROW income transactions pursuant to the national accounts as derived from the balance of payments, 1995**

	Netherlands receipts (resources)	Netherlands spending (uses)	Balance
<i>NLG million</i>			
Total pursuant to BOP (see table 8.2.2-1)	56034	46261	9773
<i>Adjustments:</i>			
1 Transfer of employees' remuneration		-420	420
2 Production/import taxes, including:	0	7549	-7549
-on products		7476	
-other taxes on production		73	
3 Subsidies (-), including:	0	-4104	4104
-on products		-3893	
-other subsidies on production		-211	
4 Difference between cash-based/accrual bank interest	660	660	0
5 Transfer from government transport services	12	0	12
6 Cancellation of derivatives interest	1779	0	1779
7 Dividend taxes aggregation	230	1040	-810
8 Units for Collective Investment (UCIs)	785	275	510
9 Property income attributed to policyholders	166	400	-234
Total pursuant to national accounts	59666	51661	8005

The tables below indicate the relationship between ROW transactions conducted under the accounting system and the adjusted BOP data. Table 8.3.1-2 provides an overview, whilst tables 8.3.1-3 and 8.3.1-4 break down interest and dividend transactions respectively.

**Table 8.3.1-2 Primary ROW income transactions in the sectoral accounts, 1995**

Transaction	Resources	Uses	Reference to BOP code (see table 8.2.2-1) balance adjustments
<i>NLG million</i>			
Compensation of employees	1068	1318	-250 Code 1 minus
Taxes on production and imports, including:	0	7549	-7549
-on products	0	7476	-7476 Adjustment 2
-other taxes on production	0	73	-73 Adjustment 2
Subsidies (-) including:	0	-4104	4104
-on products	0	-3893	3893 Adjustment 3
-other subsidies on production	0	-211	211 Adjustment 3
Property income, including:	58598	46898	11700
-interest	35401	32748	2653 See table 8.3.1-3
-dividends	13919	13070	849 See table 8.3.1-4
-withdrawals from income of quasi-corporations	633	291	342 Code 2.2
Profits retained from direct foreign investment	8479	389	8090 Code 2.3
-property income distributed to policyholders	166	400	-234 Adjustment 9
Total	59666	51661	8005

**Table 8.3.1-3 Calculation of ROW interest transactions, 1995**

Code	Description of transaction/adjustment (see table 8.2.2-1)	Resources	Uses	Balance
		<i>NLG million</i>		
2.4	Interest on consolidated loans	2790	3070	-280
	<i>Interests on bonds and notes issued by/through:</i>			
3.2.1	Netherlands government	0	6458	-6458
3.2.2	Other sectors	10138	4216	5922
	<i>Income from other financial assets/liabilities of:</i>			
4.1	Netherlands government	449	0	449
4.2	Banks	19390	16328	3062
4.3	Other sectors	1962	2016	-54
	BOP sub-total	34729	32088	2641
	<i>Adjustments (see table 8.3.1-1)</i>			
4	Difference between cash-based/accrual bank interest	660	660	0
5	Transfer from Government services	12	0	12
	<b>Total</b>	<b>35401</b>	<b>32748</b>	<b>2653</b>

**Table 8.3.1-4 Calculation of ROW dividend transactions, 1995**

Code	Description of transaction/adjustment (see table 8.2.2-1)	Resources	Uses	Balance
		<i>NLG million</i>		
2.1	Holding profits distributed	10470	6613	3857
3.1	Share dividends	2434	5142	-2708
	BOP sub-total	12904	11755	1149
	<i>Adjustments (see table 8.3.1-1)</i>			
6	Aggregate dividend tax	230	1040	-810
7	Units for Collective Investment (UCIs)	785	275	510
	<b>Total</b>	<b>13919</b>	<b>13070</b>	<b>849</b>

### 8.3.2 Transfer of employees' remuneration

The balance of payments classifies the ticket offices of a large Netherlands airline as part of the national economic territory by analogy with the treatment of embassies abroad. This means that salaries paid to local staff of those offices must be regarded as remuneration from employment. From the standpoint of the national accounts, the offices have to be treated as units established abroad. Consequently, local salaries cannot be regarded as employees' remuneration but must be registered either as imported services or deducted from export revenue. The national accounts currently adopt the latter approach. The amount in question (NLG 420 million) was taken from a particular report of the airline concerned.

### 8.3.3 Taxes on production/imports and subsidies

The standard components of BPM 5 and, by analogy, of the balance of payments treat taxes on production/imports and subsidies to/from other governments and supranational bodies exclusively as current transfers. The taxes collected and the subsidies granted by the Netherlands government on behalf of the EU are thus represented as income transfers in the balance of payments. The relevant cash flows are also monitored. The transactions therefore involve the Netherlands government and the EU, even if the former is actually only acting as a cashier.

The national accounts treat taxes on production and imports as well as subsidies as primary income transfers, even where these involve cross-border operations. Whether they are actually

registered as such, depends on the role played by the Netherlands government, which is tested with reference to the "ultimate beneficiary" principle that excludes the cashier function in the registration of transactions. If the Netherlands government acts exclusively as a cashier, the taxes and subsidies in question are directly registered as primary income transfers between the payer and ultimate recipient. This applies to imports duties paid to the EU, the EU share of VAT income, EU food levies and other EU levies on sugar stocks. The term subsidies relates to subsidies on products and other subsidies on production in the foodstuffs sector.

EU import duties (NLG 2 939 million) are derived from the Ministry of Finance taxation charts. The cash-based amounts in these data are converted to accrual based transactions and the transit-flow imports duties identified with the aid of the Foreign Trade Statistics were eliminated. The EU share of VAT revenue (NLG 4 166 million) was obtained from the State Record. EU levies on foodstuffs and sugar reserves (NLG 371 million and NLG 73 million respectively) are based on Ministry of Agriculture reports. The subsidies on products and other subsidies on production in the foodstuffs sector (NLG 3 893 million and NLG 211 million respectively) were calculated from monthly reports supplied by the Ministry of Agriculture and the Agricultural Equalisation Fund (LEF).

**Table 8.3.3-1 A time series of imports duties to the EU on transit goods: 1995-1999**

	1995	1996	1997	1998	1999
	<i>NLG million</i>				
Imports duties to the EU	1624	1479	1695	1617	1576
a. by residents	1334	1270	1381	1360	1332
b. by non-residents	290	209	314	257	244

A further breakdown by country of destination is not available.

### **8.3.4 Difference between cash- and accrual-based bank interest**

It was pointed out in the preceding paragraph that BOP interest flows are recorded on a cash basis, whereas BOPM 5, SNA 1993 and ESA 95 provide for registration on an "accrual" or growth basis. Until now, the balance of differences between the cash and accrual approaches has been assumed to be slight for most interest transaction categories and, consequently, negligible as regards GNI impact. This assumption is based on the belief that income and payments maintain a rough balance and that the terms of the underlying assets and liabilities do not significantly differ. The assumption has been confirmed in recent research conducted by the De Nederlandsche Bank.

"Bank interest" (see table 8.2.2-1, item 4.2) represents by far the largest category of BOP interest transactions (56% of receipts and 51% of payments) and consists of the cross-border interest to/from Netherlands monetary financial institutions (banks) in the context of specific bank claims and liabilities, that is all non-negotiable ROW loans issued and deposits contracted.

BOP cash figures in respect of bank interest are not automatically adopted, since an accrual-based estimate is also available. The latter is derived from a calculation model which breaks down the accrual-basis interest transactions of Netherlands banks by sector of origin and destination. The model provides an extremely detailed breakdown of assets and liabilities with reference to destination and origin, terms and currency. Multiplication of the items by relevant interest rates produces a highly detailed picture of accrual-based interest transactions.

Accrual- and cash-based estimates sometimes show significant differences in the separate treatment of revenue and payments. This applies particularly to years in which interest rates show a marked rise or fall. Thus, in 1990, when money-market rates were rising strongly, accrual-based bank interest was nearly NLG 2 700 million (or almost 11% and 12% respectively) higher than the cash figure for both revenue and payments. The variation appears far less significant if reference is made to the balance of revenue and payment differences. In the 1987-1996 period, the average annual difference between cash- and accrual-basis balances was NLG 130 million. In view of the uncertainties attaching to accrual-based calculations, this difference is too small to be adopted as a reliable deviation for BOP registration purposes.

Nevertheless, with a view to ensuring consistent registration of accrual-based interest transactions in sector accounts, it was decided to adopt accrual-based calculation in respect of bank interest. In this connection, the discrepancy relative to the cash figures is determined in such a way as to preclude any difference with regard to the recorded balance of cash-based revenue and payments. To this end, the following equation is used:

$$C = (VAK_O + VAK_B) / 2$$

where:

C = adjustment with regard to cash-based revenue and payments

VAK<sub>O</sub> = difference between accrual- and cash-based revenue

VAK<sub>B</sub> = difference between accrual- and cash-based payments.

In 1995, the corresponding adjustment to the cash-based revenue and payments registered was NLG 660 million.

If information on domestic interest transactions - whether or not derived from the mentioned calculation model - suggests that this is necessary, a similar balance-neutral adjustment can be adopted in respect of other cross-frontier interest transactions (for example, coupon interest). This was not necessary in 1995.

### **8.3.5 Transfer from government services**

The balance of payments classifies government services (import and export of services) as a "residual category" covering various transactions. These operations are not expressly identified as part of other transactional categories (such as transfers within the framework of international cooperation). Closer examination has shown that this BOP item covers transactions which cannot be classified under the import and export of services in the national accounts. Essentially, therefore, they have the character of transfers. The investigation also identified a primary incomes transaction, namely interest received by the government on loans granted for the purchase of military equipment. This interest is transferred from government export of services to interest received. In 1995, the amount in question was NLG 12 million, a figure obtained from the State Record.

### **8.3.6 Interest on money-market instruments and derivatives**

The BOP item "Interest on money-market instruments and derivatives" relates to the interest component of interest-rate-swap and currency-swap contracts. The transactions, which are exclusively confined to banks, are entered under Netherlands revenue after balancing (see table 8.2.2-1, item 3.3). On Eurostat's recommendation, it was decided to anticipate a forthcoming amendment of SNA 1993 and ESA 95 requiring interest-rate- and currency-swap transactions to be exclusively recorded as financial operations. As a result, the above-mentioned BOP item (Interest on money-market instruments) must be transferred from primary income transactions to the financial account. Elimination of the negative revenue balance increased GNI by NLG 1 779 million.

### **8.3.7 Adjustment for dividend-tax aggregation**

Netherlands dividends to/from ROW are registered net, which is after the deduction of withholding tax (see paragraph 8.2.2). Consistent application of this principle means that any withholding tax refunded is also recorded as a (negative) dividend. Since taxation at source constitutes a tax on income and investment and cannot, therefore, be regarded as a primary income transaction, it must be eliminated from dividend flows for national accounts purposes.

In the Netherlands, withholding tax on profit income takes the form of dividend taxation which is intended as an advance component of the income and corporation tax to be fixed subsequently. Dividend tax can be fairly easily calculated from the rates applicable to non-resident shareholders. In the case of these rates, a distinction can be made between "standard share dividends" paid to ROW portfolio investors and the "participation dividend" of which the beneficiary is the external direct investor. Standard share dividends are taxed at a uniform 15% rate. A 0% rate applies to participation shares if the direct investor is EU-based and a 5% rate otherwise. The amount of dividend tax withheld by the Netherlands can be calculated with reference to the above-mentioned percentages and the BOP dividend-type and country-of-destination (EU as opposed to non-EU) breakdowns. The correlation of the calculated amount with the total dividend tax yield identified by the taxation ministry is verified annually by way of a plausibility check. In 1995, total ROW dividend tax receipts amounted to NLG 1 040 million and Netherlands BOP dividend revenue was increased by this amount.

It is more difficult to determine the ROW withholding taxes or advances thereon paid by the Netherlands. Netherlands institutional investors (pension funds, insurers and investment companies) are automatically assumed to enjoy a levy exemption. This is always the case with dividends paid in the Netherlands. Since taxation agreements exist with practically every other country in the world, the exemption also seems likely to apply elsewhere. This limits the payment of ROW withholding tax to two groups, namely individual Netherlands portfolio investors (i.e. non-institutional investors or, broadly speaking, households and non-profit institutions) and enterprises established in the Netherlands with capital participation abroad. Thus, the distinction between standard share and participation dividends also applies in this case. External withholding tax on the former is again determined by applying the 15% rate to ROW dividends received by households and the like. The participation dividend was calculated some years ago from corporation tax declarations in the context of a structural survey. The result of this calculation is adjusted annually in line with the participation dividends received by the Netherlands. The total ROW withholding tax paid by the Netherlands in 1995 amounted to NLG 230 million and Netherlands BOP dividend payments were increased by this amount.

For the time being, the calculation of withholding tax is limited to dividends paid. In some countries, interest loans are also subject to withholding tax or a corresponding advance, but since this is not the case in the Netherlands withholding tax on ROW interest received can be disregarded. Current knowledge of the scale and geographical extent of individual (i.e. non-institutional investors') claims abroad suggests that the amount of ROW withholding tax paid on interest is negligible.

### **8.3.8 Adjustment for Units for Collective Investment**

A substantial proportion of the income (interest and dividends) of Units for Collective Investment (UCIs) or mutual funds is not distributed to shareholders but transferred to the reserve with a resultant increase in the market value of UCI shares. This is also referred to as the capitalisation of investment income which, according to ESA 95, must be credited as shareholder dividend income. The amount in question is calculated as the difference between UCI investment income actually received (excluding any changes in value registered) and the definitive UCI dividend paid.

Although such an attribution has not yet been incorporated in the BOP framework, details are definitely entered in the national accounts.

Price Warehouse's 'Major Investment Funds Guide 1998' was used to calculate the ROW UCI capitalisation to be attributed to the Netherlands. This publication lists 133 UCIs which, though established abroad, essentially seek to attract private Netherlands investors. They include a substantial number of smaller units located in Luxembourg and a few large UCIs with registered offices in the Netherlands Antilles (the "Antilles Funds").

Little more is known about these units than the intrinsic value of their investments, the dividends actually paid and a general breakdown in respect of the instruments invested in. Intrinsic investment value was aggregated and broken down in terms of shares and bonds for a given number of years. The actual investment income of ROW UCIs is determined with reference to the dividend and bond yield of Netherlands units, with aggregated dividends actually paid being deducted from this figure. A total of 64% of the final result, which in this case represents the capitalisation of investment income to be accredited to shareholders, was imputed to the Netherlands. This is because UCIs established abroad also attract non-resident shareholders. This percentage was calculated with the aid of De Nederlandsche Bank data concerning the geographical distribution of Netherlands ROW holdings. In this way, Netherlands shareholdings in, for example, the Antilles Funds could be related to the total value of those funds. In 1995, the calculated attribution to the Netherlands was NLG 785 million.

No data are available for the ROW accreditation of the investment income capitalisation of Netherlands UCIs. The only possible approach involves a tentative estimate of the ROW component of UCI share capital. This is put at 10% on the assumption that, as with savings, a certain amount is taken up by foreign sources (namely Germany) and that a group of wealthy ex-Netherlanders retain their Netherlands UCI holdings. Certain large UCIs are also active outside the national territory. On the basis of the 10% figure, the 1995 ROW attribution can be put at NLG 275 million.

### 8.3.9 Property income attributed to policyholders

Property income attributed to policyholders is not recorded as a transaction in the Netherlands balance of payments. The possibility of estimating such transactions pursuant to Community legislation providing for mandatory reporting by insurance companies and pension funds is currently being examined at European level.

Pending the results of that investigation, estimates are already being conducted in the context of the national accounts. These are based on BOP data and the Insurance Board annual report, which summarises the reports of all supervised pension funds and life-insurance companies in the Netherlands.

#### *Property income paid by the Netherlands and attributed to policyholders*

In the case of income paid to ROW and attributed to policyholders, a distinction is made between life and pension insurance. Life insurance income attributed to ROW recipients is recorded separately in the Insurance Board annual report (Survey 27). In 1995, this totalled NLG 111 million. A proportional adjustment to cover definitional differences relative to the national accounts brought this figure to NLG 113 million.

Income paid under pension insurance arrangements has to be calculated indirectly.

It was first established with reference to total pension insurance that actuarial reserves in respect of pension arrangements already concluded were roughly equivalent to nine times annual payments. If this ratio is applied to pension payments to non-residents recorded in the balance of payments (NLG 464 million), the pension reserve should amount to NLG 4 176 million.

Account must also be taken of a pension reserve created by non-resident active participants (premium contributors). This is calculated as follows:

$$WA_{KEN} = (P_{IN}/P_T)WK$$

where:

$WA_{KEN}$  = actuarial reserves of non-resident active participants

$P_{IN}$  = premiums paid by non-resident active participants

$P_T$  = total premiums received by pension funds

$WK$  = total actuarial reserves of pension funds

Total pension fund premiums and actuarial reserves are derived from the annual fund records communicated to the Insurance Board pursuant to the Pensions and Savings Funds Law. The pension contributions paid by non-residents are calculated by deducting total life-insurance premiums (as indicated in the Insurance Board annual report) from total ROW life-insurance and pension premiums received (as shown in the balance of payments). In 1995, this calculation produced an actuarial reserve of NLG 133 million, resulting in a total actuarial reserve of NLG 4 309 million. Yield achieved in this way is assumed to be equivalent to the



average yield of the pension funds' total investment portfolio (6.66%), corresponding to NLG 287 million. As a result, total investment income distributed to non-residents amounted to NLG 400 million.

*Property income paid to the Netherlands and attributed to policyholders*

The investment yield from ROW insurance companies to be attributed to Netherlands policyholders is assumed to relate exclusively to individual life-insurance agreements. There is no evidence of the collective insurance of Netherlands workers under ROW pension funds. The investment income from life insurance policies concluded with ROW companies is calculated using ratios obtained from the reports of the Netherlands life-insurance sector as follows:

- the reserve for 'active' participants (policyholders) amounts to 3.22 times the (annual) net premium;
- the reserve in respect of life annuities already concluded is 9.22 times payments;
- net premiums amount to 80.6% of gross premium receipts;
- the investment yield expressed as a percentage of the initial investment is 7.86.

According to the balance of payments, premiums to and payments from ROW sources amounted to NLG 103 and NLG 202 million respectively in 1995. Assuming that the above-mentioned ratios for the Netherlands life-insurance sector also apply to ROW life-insurance contracts, the resultant reserve totals NLG 2 114 million with a corresponding yield of NLG 166 million.

## CHAPTER 9 TRANSITION FROM GDP TO GNP (ESA 79 DEFINITION)

This chapter covers the adjustments to be made to GDP (at market prices), as determined pursuant to ESA 95, in order to arrive at GNP (at market prices), as determined pursuant to ESA 79.

These adjustments can be classified with reference to the following three decisions;

- Commission Decision 97/178/EC;
- Commission Decision 98/501/EC;
- Eurostat Decision.

The following items are involved:

### Commission Decision 97/178/EC

- 1 Residence criteria
- 2 Financial intermediation services indirectly measured
- 3 Insurance
- 4 Direct investment earnings
- 5 Interest income
- 6 Cultivated natural growth of plants
- 7 Computer software and large databases
- 8 Military equipment and vehicles, other than weapons
- 9 Work in progress on services
- 10 Mineral exploration expenditures
- 11 Consumption of fixed capital on roads, bridges, etc.
- 12 Government licences and fees
- 13 Valuation of output for own final use and output from voluntary activity
- 14 Value threshold for capital goods
- 15 Market/non-market criteria
- 16 Subsidies
- 17 Entertainment, literary and artistic originals
- 18 Services associated with the licence to use entertainment, literary and artistic originals
- 19 Garages
- 20 Car registration taxes paid by households
- 21 Wages and salaries in kind
- 22 Licences for the use of intangible non-produced assets
- 23 Stamp taxes

### Commission Decision 98/501/EC

- 24 Financial leasing
- 25 Pension funds

### Eurostat Decision

- 26 Changes in due payment dates for taxes, salaries, social contributions and benefits
- 27 Minor repairs by owner-occupiers
- Interest on swaps and FRAs

The adjustment items are discussed one by one below. Annex 9.1 summarises the adjustments in respect of 1995 (GNP/GNI questionnaire).

### **Adjustment item 1: Residence criteria**

According to ESA 1995, construction activities gross fixed capital formation, performed in country B by corporations or quasi-corporations resident in country A, are always to be considered as output in country B regardless of the extent of duration. On the other hand, installation activity abroad should always be registered in the country of origin. The ESA 1979 gives no explicit guidance on this subject, and it has to be assumed that the one-year rule is relevant for the residence of the population. For the Netherlands this change has no consequences. The activities in foreign countries by Dutch corporations mainly concern services of engineers and architects, which were already treated as resident activities. Other activities like dredging work are often subcontracted by foreign corporations to Dutch enterprises.

With respect to students no explicit estimates have been made. The assumption is that the numbers of incoming and outgoing students cancel out.

### **Adjustment item 2: Financial intermediation services indirectly measured**

Financial intermediation services indirectly measured can be disregarded pending a final decision on allocation.

### **Adjustment item 3: Insurance**

1995 adjustment: NLG 1084 million.

Adjustment item 3, Insurance, relates to the revised concept of the output value of non-life insurance corporations. The revised concept excludes the own-account investment income from the output value. The 1995 adjustment was calculated as follows:

	<i>NLG million</i>
Investment income, total	2331
Own-account investment income	-/- 747
Investment income attributed to policyholders	1584

The data have been derived from the detailed annual accounts of the non-life insurance corporations obtained through the Chamber of Insurance. Only part of the revised output value is used for final consumption expenditure (68.4% or NLG 1084 million in 1995). This share has been derived from the supply and use table and has been retained in the following years, as it is fairly constant over time.

### **Adjustment item 4: Direct investment earnings**

1995 adjustment: NLG 8 090 million.

Direct external investment earnings relate to that part of the profit of ROW subsidiaries not transferred as dividends to the parent company. If the distributed dividend is greater than the annual profit generated, direct external investment earnings are negative. Following the 1995 revision, profits retained on direct external investment earnings have been classified under the property income of Netherlands undertakings. Conversely, retained profits of Netherlands-based ROW subsidiaries are remitted abroad as income. To date, only distributed profits have been registered.

The change has no direct consequences for GDP. Property and entrepreneurial income flows to/from ROW have a favourable impact on GNP.

### **Adjustment item 5: Interest income**

The quantitative effect on net property income from the rest of the world is negligible.

### **Adjustment item 6: Cultivated natural growth of plants**

1995 adjustment: NLG 361 million.

The 1995 revision amended calculation of the output value of agricultural products to reflect a more regular production pattern over time. Prior to the revision, cultivated plant production was registered either at harvest time or tree-felling. It has subsequently been recorded as a function of plant growth, being registered as changes to work in progress until harvest time and as finished stocks thereafter. The registration of output from the standpoint of work in progress is both desirable and necessary for purposes of economic analysis if the production process lasts longer than the accounting period, since it guarantees a link between registered costs and output. In practice, this amendment only affects the national accounts in the case of products having a lengthy production cycle such as upright plants (for example, fruit trees).

Plantings are estimated by determining accounting-period expenditure on new (or replacement) stock, including young plant nurture, during the reporting year and multiplying this by the increase in intrinsic value up to full growth. The calculations are carried out by the Agricultural Economics Institute (LEI), partly on the basis of information supplied by the Farm Accounting Data Network (FADN). The Agricultural Economics Institute is in control of this network. See also paragraph 3.7.1.

In 1995, the new registration procedure resulted in a change of NLG 361 million in output and value added. In the case of final use, this change is classified under capital formation. On the income side, the counterpart of the increased level of value added is to be seen as an increased gross operating surplus. Lastly, GDP also increases by NLG 361 million and, since the new output registration procedure does not affect the GDP/GNP transition, the latter increases by the same amount.

### **Adjustment item 7: Computer software and large databases**

1995 adjustment: NLG 5 217 million.

Following the revision, the purchase of computer software and large databases for use in the production process has been registered as intangible fixed assets under gross fixed capital formation. This also applies to own-account software and database production.

Explicit guidelines for the registration of computer software and large databases were not available prior to the revision. Expenditure on software forming an integral part of a major hardware purchase was usually treated as gross fixed capital formation. Software purchased separately from hardware was generally regarded as intermediate consumption.

As a result of this adjustment, market-producer output increases in line with own-account software and large database production. Intermediate consumption decreases by the amount of purchased software reclassified as gross fixed capital formation. Market-producer value added then also increases. The output value of non-market producers is subject to two contrary effects, namely a reduction due to purchased services which are no longer classified as intermediate consumption but as gross fixed capital formation and an increase due to greater depreciation (both purchased and own-produced software). Value added rises by a total of NLG 5 300 million as a result of the increased depreciation.

The most important sources are the EDP statistics, private and government sector. Paragraph 5.11.2 provides more information about this item.

In the case of final expenditure, there are two influences on government collective consumption and NPISH, namely a change in intermediate consumption resulting from the adjustment of non-market production and its decrease as a result of greater own-account fixed capital formation. Gross fixed capital formation increases by the amount of reclassified software purchases plus own-produced software. In the case of income, the gross operating surplus alters in the same way as value added, rising by NLG 5 300 million.

The adjustment to the registration of software and databases causes GDP to rise by NLG 5 300 million. Since there are no consequences for the transition from GDP to GNP, the effect is the same on each.

#### **Adjustment item 8: Military equipment and vehicles, other than weapons**

1995 adjustment: NLG 1 545 million.

Before the 1995 revision, all purchases of such equipment for military purposes – military buildings (excluding accommodation for military families), other military structures, military equipment – were classified as intermediate consumption rather than gross fixed capital formation.

Since the revision, structures used by the armed forces in a similar manner to civilian producers have been classified as gross fixed capital formation. Such investments do not include military weapons of destruction and their necessary support systems, which are still classified as intermediate consumption.

Data source for the military durables is the State Record ('Rijksbestand'); see also paragraph 3.18.2. It takes the form of a computer file detailing State income and expenditure for every calendar year. The CBS compiles this file from the accounts of the individual ministries and funds.

After revision, therefore, gross fixed capital formation increased by the amount spent on military durables, with the exception of weapons of destruction and their necessary support systems, producing a corresponding increase in the scale of depreciation.

This has consequences for the output value of defence, which is calculated as the sum of costs incurred. Output falls because intermediate consumption decreases by NLG 1 498 million, but increases as a result of the greater depreciation (NLG 1 545 million). On balance, therefore, output increases by NLG 47 million. Value added increases by NLG 1 545 million as result of increased fixed-capital consumption. In the case of final expenditure, government collective consumption increases by NLG 47 million and investments by NLG 1 498 million. As regards income, greater fixed-capital consumption increases the gross operating surplus by NLG 1 545 million.

GDP increases by NLG 1 545 million overall. Since there are no consequences for the transition from GDP to GNP, the effect is the same on each.

#### **Adjustment item 9: Work in progress on services**

Before the 1995 revision, only the production of goods was considered as a process-giving rise to stocks of products consisting of work-in-progress. In contrast, the output of services was recorded in connection with the supply of the final product. According to ESA 1995, services are to be dealt with in exactly the same way as goods. In the Netherlands, there is no

effect on GDP because of this change. The output of the relevant services (for instance services of architects) was already recorded at the moment when the production occurs.

#### **Adjustment item 10: Mineral exploration expenditures**

1995 adjustment: NLG 534 million.

After the 1995 revision, mineral exploration expenditures, such as the costs of test drillings, aerial surveys, topographical research and transport, were included in fixed capital formation. This increases the extent of such investments by the amount of expenditure incurred prior to any decision to exploit the site in question. The adjustment also entails subsequent writing-off against this spending.

Before the revision, all current expenditure in respect of oil and natural gas test drillings preceding an operational decision was regarded as intermediate consumption and only subsequent expenditure was recorded as fixed capital formation.

Sources available for the estimation of minerals exploration figures are:

Oil and gas in the Netherlands 1995, published by the Ministry of Economic Affairs;  
Energy Management in the Netherlands; information from the budget of the Ministry of Economic Affairs.

This adjustment reduces intermediate consumption and increases value added by the amount of reclassified exploration expenditure. Output and value added also increase by the value of own-account mineral reserves exploration. The only consequence for final expenditure is an NLG 534 million increase in fixed capital formation, corresponding to reclassified expenditure plus own-account exploration. Lastly, on the income side, the value added increase (NLG 534 million) is reflected in an equivalent increase of the gross operating surplus. See paragraph 5.11.1 for a more detailed description of this adjustment item.

This produces a favourable effect on GDP, which increases by NLG 534 million. Since there are no direct consequences for the transition from GDP to GNP, the effect is the same on each.

#### **Adjustment item 11: Consumption of fixed capital on roads, bridges, etc.**

1995 adjustment: NLG 9 239 million.

After the 1995 revision, it was necessary to calculate depreciation for all fixed assets (excluding animals). Prior thereto, depreciation had to be calculated for all reproducible fixed assets apart from collective-use capital goods of indeterminate service life, such as dykes, roads, bridges and other infrastructure. The scope of depreciation was thus expanded after the revision to include public infrastructure.

This adjustment produces a rise in output and gross value added as the depreciation cost element in the valuation of the output of non-market services increases. In the case of final expenditure, government collective consumption increases by an amount corresponding to the additional depreciation, the amount by which the gross operating surplus increases on the income side.

As result of the adjustment, GDP increases by NLG 9 239 million. Since there are no consequences for the transition from GDP to GNP, the effect is the same on each.

## **Adjustment item 12: Government licences and fees**

1995 adjustment: NLG -646 million.

Tax authority registration of payments for government licences and fees became less frequent after the revision. If, as a condition for the award of a licence, the government investigates the suitability or safety of the equipment used, the skills of the employees concerned or the quality or standard of the goods or services provided, payment is regarded as a fee for the provision of a service (unless the amounts involved bear no relation to the cost of the government investigation). This means that, after the revision, refuse removal charges, and passport and examination fees are reclassified from taxation to the sale of government services, with the corresponding payments no longer being recorded as taxes but as intermediate consumption (payments by undertakings and institutions) or consumption (household expenditure). Subscriptions and payments to Chambers of Commerce, on the other hand, have been treated as taxation since the revision.

Notwithstanding the above adjustments, production remains unchanged since the output of non-market producers is calculated as the sum of costs. Intermediate consumption increases by NLG 646 million, the value of licence payments reclassified from "other taxes on production" to intermediate consumption, representing the share of licence fees paid by companies and institutions. Value added shows a corresponding decrease. In the case of final expenditure, household consumption increases by NLG 2 071 million, the value of payments made by households in their capacity as consumers of licences reclassified from "taxes on income and property" to the purchase of services. Government consumption decreases by the value of increased sales, namely NLG 3 507 million and investment increases by NLG 790 million. In the case of income, taxes on production decrease by the amount of value added.

This produces an overall reduction of NLG 646 million in GDP, because some of the licence payments come under the heading of intermediate consumption. Since there are no consequences for the transition from GDP to GNP, the effect is the same on each.

List of government licences and fees (NLG million, 1995) which have been reclassified:

Refuse collection rates	-428
Fees for General Government and Defence	-435
Fees for Provincial Government	-49
Subscription fees Chamber of Commerce	266
Total	-646

Fees for General Government and Defence include:

- Receipts for tests;
- Receipts by police on account of levies for security;
- Receipts of the Department of Industrial Ownership;
- Receipts for examination of medicines;
- Imports inspection by the Phytopathological Service;
- Fees testament register and issue of declarations of new firm statutes.

Fees for Provincial Government include:

- Fees for environmental licences.

### **Adjustment item 13: Valuation of output for own final use and output from voluntary activity**

1995 adjustment: NLG 621 million.

Since the 1995 revision, all voluntary work resulting in the production of goods (i.e. not services) has been classified as output. This is particularly true of own-account housing construction. Calculation of output value must include a valuation of the labour used (based on the estimated costs of equivalent paid labour). Building activities are registered in the construction sector.

The figures for this adjustment item are based on a survey conducted by the Economic Institute for the Construction Industry (EIB). The survey made use of CBS statistics. A detailed description of the estimation method is given in paragraph 3.12 of this inventory.

Output increases by NLG 1 081 million and intermediate consumption by NLG 460 million. As a result, value added increases by NLG 621 million, the value of unpaid communal building labour. As regards final expenditure, gross fixed capital formation increases by NLG 1 081 million and consumer expenditure decreases by NLG 460 million. In the case of income, the operating surplus (mixed income) increases by the value of the unpaid labour concerned.

GDP increases by NLG 621 million. Since there are no consequences for the transition from GDP to GNP, the effect is the same on each.

### **Adjustment item 14: Value threshold for capital goods**

Before the 1995 revision, all durable goods purchased by producers with an expected use in production over a period longer than one year were recorded under fixed capital formation, provided that their value exceeded a threshold of ECU 100 in 1970 prices. This threshold applied to individual orders and not to the individual goods in an order. Small purchases below the threshold were by definition considered as intermediate consumption. In ESA 1995, the value threshold for intermediate consumption was fixed at ECU 500 in 1995 prices, that is an upward shift in real terms. In the Dutch national accounts after the 1995 revision the 500 ECU thresholds is applied. There is no noticeable effect on GDP, so there is no adjustment made.

### **Adjustment item 15: Market/non-market criteria**

1995 adjustment: NLG 1 314 million.

The distinction between market and (other) non-market production has been amended four times. Initially, following the revision, all activities were subject to the "50% criterion", which states that market production exists if at least 50% of production costs are covered by sales proceeds; prior to the revision, certain activities involved market production (e.g. public transport) and non-market production (e.g. religious organisations) by definition. In addition, the 50% criterion was made more stringent. A further innovation was that individual enterprises with a particular legal form were deemed to be market producers by definition, namely all self-employed persons and/or legal persons with the exception of charitable institutions. Finally, the valuation of other non-market production was slightly amended; the balance of other production taxes and subsidies on production must be taken into account in determining output value.

This means that the Netherlands Land Registry is no longer regarded as a government entity but as a commercial undertaking, since the payments formerly regarded as taxes are now



treated as the sale of services, which cover more than 50% of costs. By contrast, the executive organs of the Netherlands State Railways (NS) (such as the rail infrastructure service) and the Netherlands Investment Bank for Developing Countries (NIO) will henceforth be treated specifically as government concerns. The overall result will be that government payments to NIO and certain NS divisions are no longer recorded as subsidies.

The distinction between market- and (other) non-market production is important, since the output value of non-market producers is calculated as their total costs (including depreciation). No operating surplus is identified. Any increase in sales either reduces GDP (through sales to other domestic producers) or leaves it unaffected (in the case of investments, exports or household supplies). The output value of commercial enterprises is determined on the basis of sales. The deduction of costs gives the operating surplus. Thus, if costs remain unchanged, a sales increase either has no effect on GDP (through sales to other producers) or increases it (in the case of investments, exports or household supplies).

The overall consequence is a reduction of NLG 310 million in gross value added at basic prices. After the revision, non-market producers are no longer eligible for subsidies on production, so if a market producer is regarded as a non-market producer, the amount formerly perceived as a production subsidy is treated as income transfer. This has consequences for the transition from gross value added at basic prices to GDP at market prices, with the latter increasing by NLG 1 314 million. Since there is no adjustment with regard to the transition from GDP to GNP, the effect is the same on each.

#### **Adjustment item 16: Subsidies**

1995 adjustment: NLG -253 million.

Other non-market producers, such as research institutions and local authorities, can receive other subsidies on production if those payments depend on government regulations applicable to both market and non-market producers. This mainly involves wage and salary subsidies. Prior to the revision, non-market producers could not receive subsidies, which were treated as income transfers. The consequences for the valuation of non-market-producer output are negative; the same applies to GDP, which falls by NLG 253 million as a result.

#### **Adjustment item 17: Entertainment, literary and artistic originals**

1995 adjustment: NLG 290 million.

After the revision, the production of entertainment, literary and artistic originals was classified as gross fixed capital formation, even though such output had largely fallen outside the production limits previously. The investments thus now also cover original films, sound recordings, manuscripts, tapes, models and the like on which drama performances, radio and television programmes, musical performances, sporting events and literary and artistic output are recorded or embodied. Several originals may be involved in some cases. Investment in originals is valued at the purchase price of the sold original. In the case of own-account production, the investment is valued at the basic purchase price of a comparable original.

##### *Literature*

Concerning the writing of books, plays and the like no information is available on this subject. Publishing and production statistics provide some information on income flows.

##### *Art*

Source is the annual report of major national television and entertainment producer. The Cultural Yearbook provides information about film investment.

### *Music*

The organisation Buma/Stemra represents the interests of composers and music publishers. Figures are based on information of Buma/Stemra.

A more detailed description of sources and methodology concerning entertainment, literary and artistic originals is presented in paragraph 5.11.3.

This adjustment increases output value by NLG 290 million, the value of the all originals produced. Value added alters by the same amount. In the case of final expenditure, gross fixed capital formation increases by the value of produced originals. In the income side, the change in gross operating surplus reflects that of value added.

As a result, GDP increases by NLG 290 million. Since there are no consequences for the transition from GDP to GNP, the effect is the same on each.

### **Adjustment item 18: Services associated with the licence to use entertainment, literary and artistic originals**

1995 adjustment: NLG 130 million.

After the 1995 payments for authorisation to use entertainment, literary and artistic originals have been registered as service purchases and sales. The same applies to licences and other payments for the use of patents and other intangible non-produced assets. Revenue deriving from such fees is thus now regarded as output, whereas such payments were formerly treated as property income.

Publishers normally pay for admission to the copyright of artists and the like, so that the use of such services is mainly registered as intermediate consumption or exports, the latter involving authorisation for foreign publishers to use the copyright of resident artists.

Sources used for the estimation of this adjustment item are Production Statistics and information from foreign trade statistics: imports and exports of services. Furthermore, annual reports of the organisation Buma/Stemra are used.

Output increases by the value of royalties and licence fees paid by resident market and non-market producers, which totals NLG 6 185 million. Resident intermediate consumption increases by NLG 6 072 million, the amount paid by resident market producers minus net exports of these services. In addition, intermediate consumption expenditure sometimes takes the form of payments to intermediaries (agents). Value added changes by the difference between these amounts, totalling NLG 113 million. Exports and imports also increase by the value of copyright and licence payments to/from ROW (NLG 4 810 million and NLG 4 827 million respectively). Government collective consumption rises by NLG 130 million, the value of non-market-producer payments. In the case of income, the gross operating surplus alters by the same amount as value added.

As a result of these changes, GDP increases by NLG 113 million. In the transition from GDP to GNP, property income to/from ROW decreases by the amounts reclassified as import/export of services. Consequently, GNP increases by NLG 130 million.

**Adjustment item 19: Garages**

1995 adjustment: NLG 35 million.

The revision required free-standing garages used by their owners for consumer purposes to be included in the attributed output of dwelling services. Previously, such garages were not accounted for. In accordance with the principles for estimating dwelling services, only garages forming an integral part of a property had to be taken into account when calculating rental value. The treatment of free-standing garages used by owners for consumer purposes has therefore changed.

Adjustment item 19 relates to free-standing garages used by owners. For these garages no direct data are available. The imputed rent for free-standing garages is estimated using information from the Budget Survey on the actual rents paid for garages combined with information on the composition of the housing stock in the Netherlands.

**Adjustment item 20: Car registration taxes paid by households**

In the Netherlands car registration taxes do not exist. No adjustment is made on this item.

**Adjustment item 21: Wages and salaries in kind**

No explicit estimates are made on the provision of sports and recreation facilities for employees. No data are available on this issue. The assumption has been made that only large units provide the relevant facilities. As the number of large units in the Netherlands is rather limited, the expected value for wages in kind under this heading is considered to be small.

**Adjustment item 22: Licences for the use of intangible non-produced assets**

1995 adjustment: NLG 33 million.

This item concerns in the Netherlands only the costs of transfer of ownership of milk quotas.

**Adjustment item 23: Stamp taxes**

According to ESA 1979, stamp duties were not taxes on products, which by convention they are in every case according to ESA 1995. This change is not relevant while stamp taxes do not exist in the Netherlands.

**Adjustment item 24: Financial leasing**

1995 adjustment: NLG 30 million.

Pursuant to a GNP Committee decision, financial leasing had to be recorded in the same way as operational leasing under ESA 79. This means that the lessor – the person hiring out the asset, who is usually the legal owner – is also regarded as the economic owner. Thus, the lessor hires the asset to the lessee, the capital goods user. From the transactional standpoint, this means that a lessor provides rental services received in the form of intermediate consumption (if the lessee is a producer) or final consumption expenditure (if the lessee is a "household" in his capacity as a consumer). If one of the parties to the leasing agreement is a non-resident, import or export is also affected.

ESA 95 distinguishes clearly between financial and operational leasing. The registration of operational leasing is identical to the ESA 79 procedure. Financial leasing, on the other hand, must be registered as follows: the lessor provides the lessee with a fictitious loan to fund the purchase of an asset; of which the lessee becomes the *de facto* owner and, consequently, the recognized economic owner. The leasing fees paid (annually) by the lessee must then be divided into a rental and a repayment component. In a limited number of cases, Netherlands financial leasing was recorded pursuant to ESA 95 before the 1995 revision.

The following paragraphs initially seek to identify instances in which implementation of the GNP Committee decision actually affects GNP. This is followed by a description of the Netherlands situation and the identification of necessary adjustments.

**Consequences for GNP of the transition from financial to operational leasing**

If financial leasing prior to the 1995 revision was registered in accordance with ESA 95, implementation of the GNP Committee decision will have an impact on a number of transactions. Any (possible) effect on GNP will largely depend on the parties to the leasing agreement (residents or non-residents, government or non-government, producers or consumers).

The following diagram demonstrates the possible combinations, assuming that the government does not participate as a lessor in financial leasing agreements.

*Diagram 9-1 Possible combinations*

Lessor: \ Lessee:	Resident, non-government	Resident, government	Non-resident
Resident, non-government	A	B	C
Non-resident	D	1)	1)

1) Irrelevant in practice.

Instances A-D inclusive will be discussed below. In the case of financial leasing agreements, initial first-year leasing payments (total original value of the agreement) and subsequent annual repayments (interest and repayment) must be considered separately. As regards the initial leasing payment, the transition to operational leasing registration has no impact on GNP. At the same time, if the leasing agreement involves residents, the transition merely results in a transfer of investments from the lessee to the lessor industry. If one of the parties is a non-resident unit, the investment adjustment will entail a corresponding import adjustment (if the resident unit is the lessee) or, conversely, an export adjustment (if the resident unit is the lessor). The transition does not involve a GNP adjustment in either case. As regards subsequent interest repayments and redemption, the transition definitely affects GNP in certain cases, as explained in greater detail below.

*A. Lessor: resident, non-government -- Lessee: resident, non-government*

Lessee/lessor interest and redemption payments lapse. They are replaced by the production of lessor leasing services, which are sold in the form of intermediate consumption (if the lessee is a producer). Since output and intermediate consumption increase by the same amount, GNP is not affected. The same applies if the lessor is a financial institution. Although the interest margin and, consequently, the output value of these institutions are reduced as a result of the disappearance of (leasing) interest revenue, this has no effect on GNP. At all events, the national accounts currently attribute the total interest margin as intermediate consumption to a fictitious unit, which is regarded as part of the non-financial corporations sector. Similarly, the transfer of depreciation from the lessee to the lessor has no effect on GNP.

On the other hand, if the lessee is a consumer, the transition increases consumer expenditure and produces a corresponding rise in GNP.

*B. Lessor: resident, non-government -- Lessee: resident, government*

Lessee/lessor interest and redemption payments lapse. They are replaced by the production of lessor leasing services, which are sold in the form of government intermediate consumption.

Since the government is a non-market producer, the increased intermediate consumption also causes a corresponding rise in government output (and intermediate consumption). The transfer of government depreciation to the lessor also affects GNP. At the same time, its elimination reduces government output (and intermediate consumption). This results in a corresponding downwards adjustment of GNP.

In this case, the total impact on GNP is equivalent to leasing payments (interest and repayment) minus depreciation.

*C. Lessor: resident, non-government -- Lessee: non-resident*

The output (of leasing services) by resident lessors increases, being sold to ROW (exports). As a result, GNP increases by an amount equivalent to leasing payments (interest and repayment). At the same time, however, the lessor ceases to receive ROW interest payments, which tends to reduce GNP. Overall, therefore, the transition increases GNP by the value of the repayments. The transition also affects depreciation, increasing that of the (resident) lessor - although this does not affect GNP since the latter is a market producer.

*D. Lessor: non-resident -- Lessee: resident, non-government*

The intermediate consumption (of leasing services) by resident lessees increases, being obtained from ROW (imports). As a result, GNP decreases by an amount equivalent to leasing payments (interest and repayment). At the same time, however, the resident lessee ceases to pay ROW foreign interest which tends to push GNP upwards. Overall, therefore, the transition reduces GNP by the value of the repayments. The transition also affects depreciation, decreasing that of the (resident) lessee - although this does not affect GNP since the latter is a market producer.

## **Practice**

In registering leasing activities for national accounts purposes, a distinction can be drawn between separately identified units principally engaged in rental/leasing and units engaged in leasing as a secondary activity.

### *Units engaged in leasing*

In the supply and use tables, separately identified leasing units are classified under the economic headings of Private-vehicle rental (SIC 71.1) and Rental of other means of transport, machinery, equipment and other movable property (SICs 71.2-71.4). These units are sometimes split off from financial institutions. The source data for these two activities are taken from the Rental and Leasing production statistic. Among other means of transport, particular attention is paid to the rental/leasing of freight vehicles, aircraft and ships. These units are principally engaged in the rental or operational leasing of movable assets. They also generate a limited amount of revenue under financial leasing agreements. Nevertheless, this secondary activity is treated in exactly the same way as the principal category activity in current supply and use tables. This means that registration does not cover financial constructs but the output of leasing-company services, which are disposed of as lessee intermediate consumption (in the case of a producer), or as consumer expenditure (in the case of a consumer).

Since financial leasing is always treated as operational leasing in the national accounts in such cases, compliance with the relevant GNP guideline is ensured.

In principle, financial institutions can also engage in financial leasing as a secondary activity. This cannot then be described as the activity of a separate unit but as the secondary activity of a unit principally engaged in financial intermediation. Nevertheless, the reports of financial

institutions provide no information on possible secondary leasing activity. It can be assumed that, if financial institutions undertake financial leasing as a secondary activity, interest and repayments will be recorded as such in reports. This registration will then also be valid for the national accounts, since the corresponding reports will be used as a relevant source. This may make it necessary to conduct an adjustment on the basis of the GNP reservation. On the other hand, if the lessee is a resident, non-government producer unit, switching from such an approach to registration based on operational leasing has no impact on GNP. This form of financial leasing is assumed not to involve consumers (see above, situation A).

The transition affects GNP in cases where a non-resident unit is involved in financial leasing (see above, situations C and D). Depending on the role of the non-resident (lessor or lessee), however, this produces a corresponding decrease/increase in GNP, in each case equivalent to the repayment value. Partly because of the marginal level of total registered financial leasing, the (contrary) effects of the above-mentioned cases on GNP are assumed to cancel each other out.

The transition definitely has an impact in cases where the lessee is a government entity (see above, situation B).

#### *Financial leasing and the government*

In practice, the government can participate in financial leasing agreements (as a lessee). This is the case in the Netherlands, where the government has concluded such agreements with the ABP, the Public Servants' Superannuation Fund. The ABP is classified under financial institutions in the national accounts. These agreements relate, in particular, to the leasing of buildings by central government. For example, the ABP financed the new Ministry of Social Affairs and Employment building in this way. Relevant source data are obtained from ministerial accounts and incorporated in the national accounts in accordance with the ESA 95 financial leasing provisions. As already indicated (situation B), the transition from such registration to one based on operational leasing affects GNP. The overall effect which is equivalent to the annual leasing payments (interest and repayment) minus depreciation totalled NLG 30 million in 1995.

#### **Adjustment item 25: Pension funds**

In the Netherlands the registration prescribed by ESA 95 was already in use in the Dutch national accounts before the 1995 revision; no adjustment has to be made.

#### **Adjustment item 26: Changes in due payment dates for taxes, salaries, social contributions and benefits**

In the Netherlands, the method prescribed in ESA 95 was already in use before the 1995 revision. Therefore, this adjustment item is not applicable for the Netherlands.

#### **Adjustment item 27: Minor repairs by owner-occupiers**

This item concerns minor repairs carried out by owner-occupiers which is not done by tenants. It is supposed that there is no difference at this point between owner-occupiers and tenants. Owner-occupiers don't carry out more minor repairs than tenants.

#### **Adjustment item: Interest on swaps and FRAs**

1995 adjustment: NLG 1779 million.

During the process of compiling this inventory, the item of swaps and FRAs was added to the list of transition items.

## CHAPTER 10 MAIN CLASSIFICATIONS USED

The national accounts classifications are globally standardised and laid down in international guidelines such as ESA 95. This standardisation is crucial to international comparability.

The Netherlands national accounts generally use the ESA 95 international classifications, although a classification is sometimes adjusted to take account of particular conditions in the Netherlands.

ESA 95 employs the following classification breakdown:

- industries (NACE Rev. 1);
- products (CPA);
- institutional sectors;
- transactions and accounts;
- individual functions by purpose and government functions.

The CBS classifies all economic activity in accordance with the (national) Standard Industry Classification 1993 (SBI 1993 = SIC). This provides a systematic classification of all Dutch economic activities which is used in virtually all CBS economic statistics.

The SBI 1993 is based on the four-digit EU classification - the General Industrial Classification of Economic Activities within the European Communities (NACE) - with appropriate adjustment to take account of specific Netherlands conditions. The SBI 1993 correlates with the NACE at four-digit level. The fifth digit relates to specific additions in respect of the Netherlands situation. The SBI 1993 and the NACE are highly comparable (at least at two-digit level) with the UN classification and the International Standard Classification of all economic activities (ISIC). Like the ISIC and the NACE, the SBI incorporates different aggregation levels. The highest of these, Sections, is letter-coded, whilst the remainder are figure-coded. Divisions are indicated by 2 digits, groups by 3 digits, categories by 4 digits and sub-categories by 5 digits.

Compilation of the national account involves use of the "industry" (row/column) aggregation level, as presented in annex 10.1.

The industrial classification (P series) published in the national accounts differs from its ESA 95 counterpart at certain points. Table 10-1 indicates the relationship between the Netherlands national accounts (P series) and the ESA 95 (A60-classification). The ESA 95 aggregation levels A3, A6, A17, A31 divisions are aggregates of the A60-classification.

The product-group classification used in the supply and use tables is based on the "Classification of products by activity" (CPA) applied in ESA 95. Annex 10.2 presents the relationship between the CPA and SUT classifications. Integration takes place at product group 'e8' level.

**Table 10-1. Relationship between national accounts and ESA 95 industrial classifications**

National accounts, P-series	ESA 95, A60	NACE Code Rev. 1
<i>Agriculture, forestry and fishing</i>	Agriculture, hunting and related service activities	01
	Forestry, logging and related service activities	02
	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing	05
<i>Minerals extraction</i>	Mining of coal and lignite; extraction of peat	10
	Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction excluding surveying	11
	Mining of uranium and thorium ores	12
	Mining of metal ores	13
	Other mining and quarrying	14
<i>Industry</i>		
Food, beverages and tobacco	Manufacture of food products and beverages	15
	Manufacture of tobacco products	16
Textiles and leather	Manufacture of textiles	17
	Manufacture of wearing apparel; dressing and dyeing of fur	18
	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear	19
Paper	Manufacture of pulp, paper and paper products	21
Publishing and printing	Publishing, printing and reproduction of recorded media	22
Crude petroleum	Manufacture of coke, refined petroleum products and nuclear fuel	23
Basic chemicals	Manufacture of chemicals and chemical products	24
Finished chemicals		
Rubber and plastics	Manufacture of rubber and plastic products	25
Basic metals	Manufacture of basic metals	27
Metal products	Manufacture of fabricated metal products, except machinery and equipment	28
Mechanical engineering	Manufacture of machinery and equipment n.e.c.	29
Electrical engineering	Manufacture of office machinery and computers	30
	Manufacture of electrical machinery and apparatus n.e.c.	31
	Manufacture of radio, television and communication equipment and apparatus	32
	Manufacture of medical, precision and optical instruments, watches and clocks	33
Transport equipment	Manufacture of motor vehicles, trailers and semi-trailers	34
	Manufacture of other transport equipment	35
Other	Manufacture of wood and products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	20
	Manufacture of other non-metallic mineral products	26
	Manufacture of furniture; manufacturing n.e.c.	36
	Recycling	37
	Electricity, gas, steam and hot water supply	40
<i>Energy and water utilities</i>	Collection, purification and distribution of water	41
<i>Construction</i>		
Civil and non-residential	Construction	45
Other structures	Construction	45
Other	Construction	45
<i>Trade, hotels, restaurants, cafés and repairs</i>		
Motor vehicles trade and repairs	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel	50
Wholesale trade	Wholesale trade and commission trade services, except of motor vehicles and motorcycles	51
Retail trade and repairs	Retail trade services, except of motor vehicles and motorcycles; repair services of personal and household goods	52
Hotels and catering	Hotel and restaurant services	55
<i>Transport, storage and communications</i>		
Land transport	Land transport and transport via pipeline services	60
Water transport	Water transport services	61
Air transport	Air transport services	62



**Table 10-1. Relationship between national accounts and ESA 95 industrial classifications (end)**

National accounts, P-series	ESA 95, A60	NACE Code Rev. 1
Transport services	Supporting and auxiliary transport services; travel agency services	63
Posts and telecommunications	Post and telecommunication services	64
<i>Financial and business services</i>		
Banks	Financial intermediation services, except insurance and pension funding services	65
Insurance and pension funds	Insurance and pension funding services, except compulsory social security services	66
Auxiliary financial activities	Services auxiliary to financial intermediation	67
Immovable property leasing and dealings	Real estate services	70
Movable property leasing	Renting services of machinery and equipment without operator and of personal and household goods	71
Computer services etc.	Computer and related services	72
Research and development	Research and development services	73
Legal and economic services	Other business services	74
Architectural and engineering bureaux	Other business services	74
Advertising agencies	Other business services	74
Temporary employment agencies, etc.	Other business services	74
Business services not elsewhere classified	Other business services	74
<i>Government</i>		
Public administration and social security	Public administration and defence services; compulsory social security services	75
Defence	Public administration and defence services; compulsory social security services	75
Subsidised education	Education services	80
<i>Health care and other services</i>		
Health and welfare	Health and social work services	85
Environmental services	Sewage and refuse disposal services, sanitation and similar services	90
Culture, sport and recreation	Recreational, cultural and sporting services	92
Staffed private households	Private households with employed persons	95
Other services not elsewhere classified	Other services	93
	Membership organisation services n.e.c.	91

## CHAPTER 11 MAIN SOURCES USED

Whereas the preceding chapters described the sources referred to in greater detail, this chapter provides an overview of some of the important sources used in compiling the national accounts. Table 11-1 gives an overview of the main sources used in the compilation of supply and use tables, followed by a brief description. In addition more detailed characteristics of a number of source data are presented in a tabular format.

***Table 11-1 Main sources adopted and used***

*Registers*

-General Business Register (GBR)

*Data on industries*

- Production statistics
- Small-industry survey
- Health Cost and Financing statistics
- Prodcom
- government and financial institutions

*Data on final expenditure*

- Foreign trade statistics
- Budget survey
- Investment statistics

*Other data sources*

- Consumer price statistics
- Producers price statistics

*Classifications*

- Standard Industrial Classification (SIC 93)
- Product group classification in supply and use tables

### *General Business Register*

The General Business Register (GBR) contains all business units in the Netherlands that are relevant for the economic process, and as such constitutes the population for national accounts. In the GBR that is only used for statistical purposes the units are classified by activity (SIC) and size class (based in the number of employees on the wage bill). The latter is used for the set up of industrial surveys, as large units are surveyed all using a detailed questionnaire, while the smaller units are sampled and get a less detailed questionnaire.

Although statistical information is derived from the GBR, the main purpose is the use as instrument of coordination of the program in industrial statistics. It creates checks to avoid double counting, point at white spots in the data sources and, last but not least, it provides a sampling framework for survey statistics.

For all so called institutional statistics of the Statistics Netherlands, like the production statistics, PRODCOM, and so on, the GBR is the basis for the set up of the survey populations (and samples).

In the GBR the following size classes are distinguished:

Size class 0: 0 employees

Size class 1: 1 employee

Size class 2: 2 - 5 employees

Size class 3: 5 - 10 employees

Size class 4: 10 - 20 employees  
Size class 5: 20 - 50 employees  
Size class 6: 50 - 100 employees  
Size class 7: 100 - 200 employees  
Size class 8: 200 - 500 employees  
Size class 9: 500 or more employees

#### *Production Statistics and PRODCOM*

Production statistics cover a larger part of the economy: manufacturing, public utilities, construction, wholesale and retail trade, hotel, restaurants, catering, transport and communication, commercial services and part of personal services. Production statistics provide survey based data and are exhaustive for the large units and sampled for the smaller units on output, intermediate consumption, wages and value added. The output of manufacturing on the commodity level is created using the so-called PRODCOM statistics. In this statistic (surveyed quarterly) units are asked to report their output detailed in a CPA-breakdown. The break down of intermediate consumption to the CPA-commodities is part of the questionnaire of the production statistics. For smaller units less detailed questionnaires are used (small industry survey).

For the other branches outside manufacturing, a less detailed specification of both output and intermediate consumption is asked.

In food processing industry the production statistics are used in combination with other detailed information on specific items as slaughtering, beer, etc. (see below for details).

#### *Health Cost and Financing Statistic*

For health services a specifically designed survey is conducted, in order to collect data on health with a broad scope. Part if these data are necessary for national accounts purposes and these are a look-a-like of the data provided by the production statistics.

#### *Government and financial institutions*

Government data are derived from government administration for central and local government and education.

Data on financial services are provided by supervising bodies for banking (central bank) and insurance (insurance chamber).

#### *Foreign trade*

Data on foreign trade are based on custom data as far as extra EU-trade is concerned. For intra EU-trade survey data are collected. Both classified using the harmonised, which is much more detailed than the supply use tables of national accounts. The registration allows making a breakdown of imports and exports in regular flows, processing flows and transit flows. Data on country of origin and destination are available in order tot make the split between intra and extra EU-trade.

For trade in services the balance of payments, provided by the Central Bank, is used. In the near future Statistics Netherlands start a survey based statistic on this item.

#### *Budget survey*

The household budget survey is a sample of among 2000 households, providing detailed data on household expenditure by type of goods and services and, if applicable, by type of outlet. Combined with retail trade statistics, the budget survey is an import source of information for estimating household consumption.

### *Investment statistics*

For gross fixed capital formation a separate statistic is available, which coordinated with production statistics as they use the same units and same population as a base for the survey. The statistic provides data on fixed capital formation by type of asset and industry. The classification of assets matches the requirements of national accounts, but excludes intangibles.

### *Price statistics*

As the supply use system is balanced simultaneously in current prices and prices of the previous year, price indices are an import source of information. The consumer price indices which are used for the deflation of household consumption are collected at retail outlets, and producers of services. The producer's prices, which are used for the deflation of output, intermediate consumption, fixed capital formation, imports and exports, are surveyed with manufacturing. The application of these indices is therefore limited to goods produced in manufacturing. The survey provides separate price data on exports of and imports by manufacturing.

**Standard layout for statistical sources summary: Surveys**

<b>Survey name:</b>	Production statistics
---------------------	-----------------------

**A. General features**

<i>Principal variables monitored:</i>	Output value, value added, consumption value
<i>Type of units monitored: (enterprises, business units, individuals, etc.)</i>	Business units
<i>Subject to EU survey requirements? (if so, please specify):</i>	Yes, under structural business statistics (SBS) Regulation
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (months from end of monitoring period)</i>	15.5

**B. Statistical features**

<i>Description of sampling framework (e.g. business registers):</i>	GBR, size categories 5- 9 inclusive, 0 - 4 inclusive - sample
<i>Quality of sampling framework (coverage, reliability of grossing variable, up-to-date coverage and reliability)</i>	size categories 5- 9 inclusive - complete size categories 0 - 4 inclusive - sample
<i>Compulsory or voluntary?</i>	Compulsory
<i>Main features of survey methodology: (by post, telephone, panel, doorstep interviews, etc.)</i>	By post
<i>Total population: (number of units)</i>	6 600 (size categories 5 - 9 inclusive)
<i>Sample size: (number of units)</i>	6 600 (size categories 5 - 9 inclusive) 10 000 (size categories 0 - 4 inclusive)
<i>Non-response: (number of units)</i>	5% (size categories 5 - 9 inclusive); 55% (size categories 0 - 4 inclusive)
<i>Adjustments for missing data: (e.g. non-response adjustments)</i>	Estimated on basis of earlier data
<i>Grossing variable: (e.g. turnover or employment opportunities)</i>	size categories 5 - 9 inclusive: monthly statistics size categories 0 - 4 inclusive: weighted with reference to variables (VAT, type of worker, cell weightings)
<i>Sample coverage: (as % of grossing variable: e.g. 60% of vacancies in an industry)</i>	size categories 5- 9 inclusive: 100% size categories 0- 4 inclusive: 33%
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	
<i>Other adjustments:</i>	

**Standard layout for statistical sources summary: Surveys**

<b>Survey name:</b>	PRODCOM
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**A. General features**

<i>Principal variables monitored:</i>	Sales of own-production goods (volume and value) plus technical production (volume)
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Business units
<i>Subject to EU survey requirements?: (if so, please specify)</i>	Yes, PRODCOM Regulation
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Quarterly
<i>Results availability (months from end of monitoring period):</i>	3

**B. Statistical features**

<i>Description of sampling framework: (e.g. business registers)</i>	GBR, size categories 5 - 9 inclusive
<i>Quality of sampling framework (coverage, reliability of grossing variable, up-to-date coverage and reliability):</i>	Complete
<i>Compulsory or voluntary?</i>	Compulsory
<i>Main features of survey methodology: (by post, telephone, panel, doorstep interviews, etc.)</i>	By post
<i>Total population: (number of units)</i>	6 600
<i>Sample size: (number of units)</i>	Complete (6 600)
<i>Non-response: (number of units)</i>	10 - 15 %
<i>Description of adjustments for missing data: (e.g. non-response adjustments)</i>	Estimated on the basis of earlier data
<i>Grossing variable: (e.g. turnover or employment opportunities)</i>	SIC trend (based on output value)
<i>Sample coverage: (as % of grossing variable: e.g. 60% of vacancies in an industry)</i>	90%
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	
<i>Other adjustments:</i>	

*Standard layout for statistical sources summary:*      **Other sources**

<i>Source name:</i>	Slaughter statistics
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**A.      *General features***

<i>Principal variables monitored</i>	Number and average weight of animals slaughtered
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Slaughterhouses and butchers
<i>Organisation conducting survey:</i>	National Transport Inspectorate and Poultry, Meat and Eggs Commodity Board
<i>Primary purpose of survey:</i>	for Eurostat
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Monthly
<i>Results availability (months from end of monitoring period):</i>	1

**B.      *Statistical features***

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Survey (complete)
<i>Quality of information (coverage and, where appropriate, reliability)</i>	100% coverage
<i>Adjustments for units not covered</i>	
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	Not applicable
<i>Other adjustments:</i>	

**Standard layout for statistical sources summary: Other sources**

<b>Source name:</b>	Principal Agricultural Commodity Board Cultivation sector
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**A. General features**

<i>Principal variables monitored</i>	Production, export and import of potato consumer products (volume)
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Enterprises
<i>Organisation conducting survey:</i>	Principal Agricultural Commodity Board
<i>Primary purpose of survey:</i>	Identification of trends, particularly as regards subsidies/levies
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (number of months from end of monitoring period):</i>	Approximately 6

**B. Statistical features**

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Annual report
<i>Quality of information (coverage and, where appropriate, reliability)</i>	100% coverage
<i>Adjustments for units not covered</i>	Not applicable.
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	
<i>Other adjustments</i>	



**Standard layout for statistical sources summary:**      **Other sources**

<b>Source name:</b>	Margarine, Fats and Oils Commodity Board
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**A. General features**

<i>Principal variables monitored</i>	Volume and prices in respect of Netherlands Production, trade in and domestic supplies of oilseeds and oil/fat products
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Enterprises
<i>Organisation conducting survey:</i>	Margarine, Fats and Oils Commodity Board
<i>Primary purpose of survey:</i>	See principal variables monitored
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (months from end of monitoring period)</i>	Approximately 6

**B. Statistical features**

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Annual report
<i>Quality of information (coverage and, where appropriate, reliability)</i>	100% coverage
<i>Adjustments for units not covered</i>	Not applicable.
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	
<i>Other adjustments</i>	

**Standard layout for statistical sources summary: Other sources**

<b>Source name:</b>	Dairy products statistics
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**A. General features**

<i>Principal variables monitored</i>	Cattle-farm milk supplies, dairy products output (volume)
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Dairy-product plants
<i>Organisation conducting survey:</i>	Dairy Product Commodity Board
<i>Primary purpose of survey:</i>	Identification of trends in dairy production
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Monthly
<i>Results availability (months from end of monitoring period):</i>	1.5

**B. Statistical features**

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Comprehensive survey
<i>Quality of information (coverage and, where appropriate, reliability )</i>	100% coverage (Commodity Board and EU requirement); good reliability
<i>Adjustments for units not covered</i>	Not applicable
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	
<i>Other adjustments</i>	

**Standard layout for statistical sources summary: Other sources**

<b>Source name:</b>	Grain, Seed and Legumes Commodity Board
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**A. General Features**

<i>Principal variables monitored</i>	Volume of processed grain, seed and legumes plus production based on processed grain, seed and legumes
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Enterprises
<i>Organisation conducting survey:</i>	Grain, Seed and Legumes Commodity Board
<i>Primary purpose of survey:</i>	Identification of trends, particularly as regards subsidies/levies
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (months from end of monitoring period)</i>	Approximately 6

**B. Statistical features**

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Annual report
<i>Quality of information (coverage and, where appropriate, reliability)</i>	100% coverage
<i>Adjustments for units not covered</i>	Not applicable
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	
<i>Other adjustments</i>	

**Standard layout for statistical sources summary: Other sources**

<b>Source name:</b>	Compound feed survey
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**A. General features**

<i>Principal variables monitored</i>	Compound feed output by animal sector (volume) and output of milk-replacer cattle feed (volume)
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Enterprises
<i>Organisation conducting survey:</i>	Animal Feed Commodity Board
<i>Primary purpose of survey:</i>	Identification of trends
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (months from end of monitoring period):</i>	Approximately 5

**B. Statistical features**

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Annual report
<i>Quality of information (coverage and, where appropriate, reliability)</i>	100% coverage
<i>Adjustments for units not covered</i>	Not applicable.
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	
<i>Other adjustments</i>	

**Standard layout for statistical sources summary: Other sources**

<b>Source name:</b>	Distilled Beverages Commodity Board
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**A. General features**

<i>Principal variables monitored</i>	Distilled beverages output and sales (volume)
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Enterprises
<i>Organisation conducting survey:</i>	Distilled Beverages Commodity Board
<i>Primary purpose of survey:</i>	Identification of trends, particularly as regards subsidies/levies
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (months from end of monitoring period)</i>	Approximately 6

**B. Statistical features**

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Annual report
<i>Quality of information (coverage and, where appropriate, reliability)</i>	100% coverage
<i>Adjustments for units not covered</i>	Not applicable
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	
<i>Other adjustments:</i>	

**Standard layout for statistical sources summary: Other sources**

<b>Source name:</b>	Beer Commodity Board
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**A. General features**

<i>Principal variables monitored</i>	Beer production and sales (volume)
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Enterprises
<i>Organisation conducting survey:</i>	Beer Commodity Board
<i>Primary purpose of survey:</i>	Identification of trends, particularly as regards subsidies/levies
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (number of months from end of monitoring period):</i>	Approximately 6

**B. Statistical features**

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Annual report
<i>Quality of information (coverage and, where appropriate, reliability)</i>	100% coverage
<i>Adjustments for units not covered</i>	Not applicable
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	
<i>Other adjustments:</i>	

**Standard layout for statistical sources summary: Other sources**

<b>Source name:</b>	Netherlands Soft Drinks Industry Yearbook
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**A. General features**

<i>Principal variables monitored</i>	Production and sale of soft drinks and mineral water (volume)
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Enterprises
<i>Organisation conducting survey:</i>	Netherlands soft drinks industry
<i>Primary purpose of survey:</i>	Identification of trends, particularly as regards subsidies/levies
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (months from end of monitoring period):</i>	Approximately 6

**B. Statistical features**

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Annual report
<i>Quality of information (coverage and, where appropriate, reliability)</i>	100% coverage
<i>Adjustments for units not covered</i>	Not applicable.
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	
<i>Other adjustments:</i>	

*Standard layout for statistical sources summary:*      **Other sources**

<b>Source name:</b>	Agricultural Equalisation Fund
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**A. General features**

<i>Principal variables monitored</i>	Subsidies, levies
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Enterprises
<i>Organisation conducting survey:</i>	Ministry of Agriculture, Nature Management and Fisheries Commodity Boards
<i>Primary purpose of survey:</i>	Implementation of legislation on behalf of the EU
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (months from end of monitoring period):</i>	Approximately 5

**B. Statistical features**

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Administrative records
<i>Quality of information (coverage and, where appropriate, reliability)</i>	100%
<i>Adjustments for units not covered</i>	None
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	None
<i>Other adjustments:</i>	None



**Standard layout for statistical sources summary: Surveys**

<b>Survey name:</b>	Production statistics of trade and repair sectors (SIC 51 and 52)
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**A. General features**

<i>Principal variables monitored:</i>	
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Business unit: (BE): GBR statistical unit, comprising one or more legal units or sub-units and enjoying autonomy in the production process.
<i>Subject to EU survey requirements?: (if so, please specify)</i>	SBS
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (months from end of monitoring period)</i>	12

**B. Statistical features**

<i>Description of sampling framework: (e.g. business registers)</i>	General Business Register: registration of businesses with identifying data and <i>structural information</i> , leading to derivation of the two <i>statistical units</i> , namely BEs and enterprises/enterprise groups (ONDs)
<i>Quality of sampling framework (coverage, reliability of grossing variable, up-to-date coverage and reliability):</i>	
<i>Compulsory or voluntary?</i>	Voluntary
<i>Main features of survey methodology: (by post, telephone, panel, doorstep interviews, etc.)</i>	Primary: written (80%) and oral (20%) Limited questionnaire: fewer than 10 employees Full-scale questionnaire: minimum 10 employees Secondary: VAT and Corporate Information Service records
<i>Total population: (number of units)</i>	145 045
<i>Sample size: (number of units)</i>	22 000
<i>Non-response: (number of units)</i>	4 400
<i>Description of adjustments for missing data: (e.g. non-response adjustments)</i>	Record of preceding accounting year or calculated stratum average
<i>Grossing variable: (e.g. turnover or employment opportunities)</i>	Number of enterprises: factor N/n per stratum
<i>Sample coverage: (as % of grossing variable: e.g. 60% of vacancies in an industry)</i>	70-80% of enterprises 80-90% of net turnover
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	Fraud Software investment Aggregate research activities
<i>Other adjustments:</i>	

## Bank Sources

### 1. De Nederlandsche Bank (DNB)

Source name:	DNB annual accounts, 1995
Unit:	Enterprise
Organisation:	DNB
Primary purpose of survey:	Discharge of responsibility
Periodicity:	Annual
Availability:	Four months after year's end
Type of information:	Profit and loss account 1995
Information quality:	100% coverage and reliability
Adjustments for units not covered:	None
Adjustments for national accounts linkup:	None
Other adjustments:	None

### 2. Other money-creating financial institutions (GFI) (excluding bank operational leasing units)

#### a. Other GFIs:

Source name:	Combined domestic profit and loss account (ex Art. 55, money-creating institutions Credit Control Act (WTK)) for 1995
Units:	Enterprises
Organisation:	DNB
Primary purpose of survey:	DNB supervision
Periodicity:	Annual
Availability:	10 months from year's end
Type of information:	Profit and loss account, 1995
Coverage and reliability:	100%
Adjustments for units not covered:	None
Adjustment for national accounts	Since 1995 was the review year, its levels were retained;
Linkup and other adjustments:	adjustments could be made for the following years on the basis of continuity, plausibility and comprehensiveness checks related to annual reports.

#### b. Bank operational leasing units

These units are classified under SIC 711 as opposed to SIC 65. They form part of the monetary financial institutions sector (S121/2 - dual acting)

The following five units are involved: Lease Plan Holding, CW Lease, SNS Automotive, Auto Lease Holding and Top Lease.

Details of these units' transactions were obtained from Other GFI data, using rental and leasing statistic questionnaires.

### 3. Mutual funds

Source name:	Mutual funds reporting form; results summary
Unit:	Mutual funds registered with DNB
Organisation:	DNB
Primary purpose of survey:	DNB supervision
Periodicity:	Quarterly
Availability	Roughly four months after end of quarter
Type of information:	1995 results summary
Quality of information:	100% coverage and reliability
Adjustments for units not covered:	None
Adjustments for linkup to national accounts and other adjustments:	Since 1995 was the review year, its levels were retained; adjustments could be made for the following years on the basis of continuity, plausibility and comprehensiveness checks relating to annual reports. Certain results survey items can be directly extrapolated to national accounts transactions, whilst others require specification

### 4. Mortgage banks/building funds

Sources: Monthly financial statistics (December 1996); article: Increased Mortgage Bank/Building Funds profits in 1995; Table 5: results calculation: Producer: HFO.  
Adjustments: for certain duplications relative to other GFIs.

### 5. Communal credit institutions; finance companies

#### **Communal credit institutions:**

Source: HFO annual accounts analysis.

#### **Finance companies:**

Source: HFO annual accounts analysis, including grossing operations. The self-financing companies group is included in the National Accounts only under the consumer credit heading; group financing is not registered as financial intermediation.

### 6. NPM (Netherlands Investment Company), AlpInvest, ROMs (regional development boards), FMO (Netherlands Development Finance Company)

Source: OFB annual report analysis.

### 7. Exchange dealers (legal and natural persons)

Source: HFO annual reports analysis and Corporate Information System (CIS).

## **Insurance and pension fund sources**

S 125 Insurance companies and pension funds, SIC 66

- Life insurance companies
- Savings and annuity banks
- Non-life insurance companies
- Insurers in kind
- Professional re-insurers
- Industrial pension funds (ABP - public servants, SPF - railways)
- Company pension funds
- Other pension funds
  - Professional
  - Voluntary - dioceses, clergy, lawyers and notaries
  - SAIP (Industrial Pensions Administration Agency), FVP (Pension Insurance Advance Payment Fund)
- Private social insurance funds
  - Early-retirement funds
  - Risk-capital funds
- Supplementary business association funds, in particular for incapacity/invalidity IZA (Civil Servants' Health Insurance Institute), IZR (Provincial Authorities Health Insurance Diagram), DGVP (1) (Police Healthcare Service)
- FAOP (Government employees' disablement insurance fund) with effect from 1 January 1999
- Non-WTV companies (small businesses, observation threshold)
- SUO (Convention on implementation of the Schengen agreement)
- Other
- Motor-vehicle guarantee fund

**Standard layout for statistical sources summary: Surveys**

<b>Survey name</b>	State Records; tax authority report
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**A. General features**

<i>Principal variables monitored:</i>	Cash income and expenditure
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Ministries and state funds
<i>Subject to EU survey requirements?: (if so, please specify)</i>	
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual State records released in three stages: provisional, revised provisional and definitive figures. Monthly tax receipts
<i>Results availability (months from end of monitoring period):</i>	Provisional: 5 Revised provisional: 16 Definitive: 21

**B. Statistical features**

<i>Description of sampling framework: (e.g. business registers)</i>	No sampling: Government register; complete
<i>Quality of sampling framework (coverage, reliability of grossing variable, up-to-date coverage and reliability):</i>	High
<i>Compulsory or voluntary?</i>	Voluntary
<i>Main features of survey methodology: (by post, telephone, panel, doorstep interviews, etc.)</i>	Supplied from computer records
<i>Total population: (number of units)</i>	Total
<i>Sample size: (number of units)</i>	
<i>Non-response: (number of units)</i>	
<i>Description of adjustments for data not supplied: (e.g. non-response adjustments)</i>	Not applicable
<i>Grossing variable: (e.g. turnover or employment opportunities)</i>	Not applicable
<i>Sample coverage: (as % of grossing variable: e.g. 60% of vacancies in an industry)</i>	Not applicable
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	Cash-transaction adjustments with reference to taxes Comparison with corresponding sectors Specially requested information on interest
<i>Other adjustments:</i>	

**Sources for provincial authorities, water boards, public law industrial regulatory bodies (PBOs), non-profit organisations, communal associations and social insurance**

*Standard layout for statistical sources summary:*      *Other sources*

<i>Source name:</i>	
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**A.      *General features***

<i>Principal variables monitored</i>	Wages, salaries and social charges, depreciation, tax payments, subsidies received
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Institutional units
<i>Organisation conducting survey:</i>	CBS
<i>Primary purpose of survey:</i>	Provision of an income and expenditure survey for macro-economic research and administrative information requirements
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (months from end of monitoring period):</i>	Between 12 and 20

**B.      *Statistical Features***

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Annual reports Monthly statistics
<i>Quality of information (coverage and, where appropriate, reliability)</i>	Provincial authorities, water boards, PBOs and non-profit organisations: 100% Communal associations and social insurance: 80%
<i>Adjustments for units not covered</i>	Yes
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and exclusions)</i>	Wages and salaries in kind Wage subsidies received
<i>Other adjustments:</i>	Depreciation

**Private education sources (BO)****Standard layout for statistical sources summary: Other sources**

<b>Source name:</b>	State Records, used for all years; (Provisional, refined provisional and definitive)
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**A. General features**

<i>Principal variables monitored</i>	Income transfers
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	Ministries - type of transaction; sectoral income and expenditure breakdown
<i>Organisation conducting survey:</i>	CBS
<i>Primary purpose of survey:</i>	Integration of various statistics
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (months from end of monitoring period):</i>	Provisional: 5; refined provisional: 15; definitive: nearly 24

**B. Statistical features**

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	State Budget, Chapter 8
<i>Quality of information (coverage and, where appropriate, reliability)</i>	See paragraph on State sources
<i>Adjustments for units not covered</i>	None
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and separation)</i>	Breakdown of wage total into components, separate depreciation calculations (PIM). Estimated own-account investments (forming part of sales). Interest adjustments.
<i>Other adjustments:</i>	Not applicable

**University education sources (WO)***Standard layout for statistical sources summary: Other sources*

<b>Source name:</b>	University education source file (from which the publication "Expenditure on university education" is compiled).
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**A. General features**

<i>Principal variables monitored</i>	Wages/salaries, depreciation, taxes paid, intermediate consumption and sales (including tuition fees), interest, income transfers, investment and investment contributions.
<i>Type of units monitored: (enterprises, businesses, individuals, etc.)</i>	All Dutch universities apart from the Open University (which is classified as a non-profit institution)
<i>Organisation conducting survey:</i>	CBS
<i>Primary purpose of survey:</i>	Preparation of the publication "Expenditure on university education".
<i>Periodicity: (e.g. monthly, annually, biannually, or one-off)</i>	Annual
<i>Results availability (months from end of monitoring period):</i>	This source becomes available approximately 18 months after the end of the accounting year and can therefore only be used with reference to a definitive year.

**B. Statistical features**

<i>Type of information (e.g. annual report or administrative microfiche data)</i>	Annual university financial reports and accounts of the Ministries of Education and Agriculture
<i>Quality of information (coverage and, where appropriate, reliability)</i>	Reliable, with 100% coverage
<i>Adjustments for units not covered</i>	None
<i>Adjustments for alignment with national accounts concepts: (e.g. for payment in kind or further breakdown and exclusions)</i>	Redistribution of total wages and salaries paid. Separate depreciation calculation (PIM). Own-account investment estimate (also forming part of sales)
<i>Other adjustments:</i>	Damage premium adjustment (estimated damage benefits). Estimated state income transfers to teaching hospitals



## ANNEXES

## ANNEX 9.1 GNP/GNI QUESTIONNAIRE

	Code ESA 95	1995
<b>PRODUCTION APPROACH</b>		
		NLG million
1 Output of goods and services (at basic prices)	P1	1217142
2 Intermediate consumption (at purchasers' prices)	P2	616336
3 Gross value added (at basic prices)	B1G	600806
4 Taxes on products	D21	74281
5 Subsidies on products	D31	9052
<b>EXPENDITURE APPROACH</b>		
6 Total final consumption expenditure	P3	486714
7 Household final consumption expenditure	P3	323046
8 NPISH final consumption expenditure	P3	3626
9 General government final consumption expenditure	P3	160042
10 Gross capital formation	P5	139760
11 Gross fixed capital formation	P51	135192
12 Changes in inventories	P52	4345
13 Acquisitions less disposals of valuables	P53	223
14 Exports of goods and services	P6	382621
15 Imports of goods and services	P7	343060
<b>INCOME APPROACH</b>		
16 Compensation of employees	D1	338775
17 Gross operating surplus and mixed income	B2G+B3G	259423
18 Taxes on production and imports	D2	79095
19 Subsidies	D3	11258
<b>20 Gross domestic product (ESA 95)</b>	<b>B1*G</b>	<b>666035</b>
21 Compensation of employees received from the rest of the world	D1	1068
22 Compensation of employees paid to the rest of the world	D1	1318
23 Property income received from the rest of the world	D4	58598
24 Property income paid to the rest of the world	D4	46898
25 Total impact of differences in definitions between ESA95 and ESA79 (ESA95 minus ESA79)		29403
<b>26 Gross national product (ESA 79)</b>		<b>648082</b>

NB 1. These figures are in conformity with the 1995 figures of the GNP/GNI questionnaire 2004 (disseminated September 2004).

NB 2. In the production approach, the adjustment for FISIM (NLG 19458 million) is included in item 2; Intermediate consumption.

NB 3. In the production approach, the difference between imputed and paid VAT (NLG 2469 million) is included in item 4; Taxes on products.

## Supporting table: transition from ESA95 to ESA79

	Code ESA 95	1995
		NLG million
Gross domestic product (ESA 95)	B1*G	666035
+ Compensation of employees received from the rest of the world	D1	1068
- Compensation of employees paid to the rest of the world	D1	1318
+ Property income received from the rest of the world	D4	58598
- Property income paid to the rest of the world	D4	46898
<b>Total impact of differences in definitions between ESA95 and ESA79 (ESA95 minus ESA79)</b>		<b>29403</b>
Of which:		
<i>Commission Decision 97/178</i>		
(1) Residence criteria		0
(2) FISIM		
(3) Insurance		1084
(4) Direct investment earnings		8090
(5) Interest income		0
(6) Cultivated natural growth of plants		361
(7) Computer software and large databases		5217
(8) Military equipment and vehicles, other than weapons		1545
(9) Work in progress on services		0
(10) Mineral exploration expenditures		534
(11) Consumption of fixed capital on roads, bridges, etc.		9239
(12) Government licences and fees		-646
(13) Valuation of output for own final use + output from volunt. activity		621
(14) Value threshold for capital goods		0
(15) Market/non-market criteria		1314
(16) Subsidies		-253
(17) Entertainment, literary and artistic originals		290
(18) Services associated with licence to use entert., lit., art. originals		130
(19) Garages		35
(20) Car registration taxes paid by households		0
(21) Wages and salaries in kind		0
(22) Licences for the use of intangible non-produced assets		33
(23) Stamp taxes		0
<i>EDP (Commission Decision 98/501 )</i>		
(24) Financial leasing		30
(25) Pension funds		0
<i>EDP (Eurostat decision)</i>		
(26) Changes in due payment dates f. taxes, sal., soc. contrib.+ benefits		0
-----		
(27) Minor repairs by owner-occupiers		0
Interest on swaps and FRAs		1779
<b>= Gross national product (ESA 79)</b>		<b>648082</b>

NB: The numbers of the transition items (1) to (23) correspond to the numbers used in the Commission Decision 97/178. Number (2) relating to FISIM is dropped as long as the final decision on the allocation of FISIM is not yet taken.

Additional table  NETHERLANDS  Reference year: 1995	code ESA 95	value ESA 95  NLG million	Changes from ESA 95 to ESA 79 affecting GDP or GNP (ESA95 minus ESA79)				
			residence criteria	insurance	direct investment earnings	interest income	cultivated natural growth of plants
			(1)	(3)	(4)	(5)	(6)
<b>PRODUCTION APPROACH</b>							
Output of goods and services	P1	1217142		1584			361
Intermediate consumption	P2	616336		500			
Gross value added	B1G	600806	0	1084	0	0	361
Taxes on products	D21	74281					
Subsidies on products	D31	9052					
<b>EXPENDITURE APPROACH</b>							
Total final consumption expenditure	P3	486714	0	1084	0	0	0
Household final consumption expenditure	P3	323046		1084			
HPISH final consumption expenditure	P3	3626					
General government final consumption expenditure	P3	160042					
Gross capital formation	P5	139760	0	0	0	0	361
Gross fixed capital formation	P51	135192					361
Changes in inventories	P52	4345					
Acquisitions less disposals of valuables	P53	223					
Exports of goods and services	P6	382621					
Imports of goods and services	P7	343060					
<b>INCOME APPROACH</b>							
Compensation of employees	D1	338775					
Gross operating surplus and mixed income	B2G+B3G	259423		1084			361
Taxes on production and imports	D2	79095					
Subsidies	D3	11258					
<b>Gross domestic product at market prices</b>	<b>B1*G</b>	<b>666035</b>	<b>0</b>	<b>1084</b>	<b>0</b>	<b>0</b>	<b>361</b>
Compensation of employees received from the rest of the world	D1	1068					
Compensation of employees paid to the rest of the world	D1	1318					
Property income received from the rest of the world	D4	58598			8479		
Property income paid to the rest of the world	D4	46898			389		
<b>Gross national product at market prices</b>		<b>677485</b>	<b>0</b>	<b>1084</b>	<b>8090</b>	<b>0</b>	<b>361</b>

NB: The numbers of the transition items (1) to (23) correspond to the numbers used in the Commission Decision 97/178. Number (2) relating to FISIM is dropped as long as the final decision on the allocation of FISIM is not yet taken.

**Changes from ESA 95 to ESA 79 affecting GDP or GNP  
(ESA95 minus ESA79)**

<b>computer software + large databases</b> (7)	<b>military equipment + vehicles (no weapons)</b> (8)	<b>work in progress on services</b> (9)	<b>mineral exploitation expenditures</b> (10)	<b>consumption fixed capital on roads, bridges, etc.</b> (11)	<b>government licences and fees</b> (12)	<b>valuation output for own final use volunt. activ.</b> (13)	<b>value threshold for capital goods</b> (14)	<b>market/non market criteria</b> (15)	<b>subsidies</b> (16)	<b>entertainment, literary and artistic originals</b> (17)	<b>services associated with licence to use entert. etc.</b> (18)
1448	47		74	9239		1081		-310	-253	290	6185
-3769	-1498		-460		646	460					6100
5217	1545	0	534	9239	-646	621	0	-310	-253	290	85
									-1624		28
78	47	0	0	9239	-1436	-460	0	1314	-253	0	130
					2071	-460					
					-3507						
78	47			9239				1314	-253		130
5139	1498	0	534	0	790	1081	0	0	0	290	0
5139	1498		534		790	1081				290	
											4810
											4827
5217	1545		534	9239		621		-310		290	113
					-646						
5217	1545	0	534	9239	-646	621	0	1314	-253	290	113
											-4810
											-4827
5217	1545	0	534	9239	-646	621	0	1314	-253	290	130

Changes from ESA 95 to ESA 79 affecting GDP or GNP (ESA95 minus ESA79)											value ESA 79 (NLG million)
garages (19)	car registra- tion taxes paid by households (20)	wages and salaries in kind (21)	licences for the use of intangible non- prod. assets (22)	stamp taxes (23)	financial leasing (24)	pension funds (25)	changes in due payment dates for taxes, etc. (26)	minor repairs by owner- occupiers (27)	interest on swaps and FRAs	total	
35					80				1779	21640	1195502
			-33		50				1779	3775	612561
35	0	0	33	0	30	0	0	0		17865	582941
										28	74253
										-1624	10676
35	0	0	0	0	30	0	0	0		9808	476906
35										2730	320316
					30					-3507	7133
					0					10585	149457
0	0	0	33	0	0	0	0	0		9726	130034
			33							9726	125466
										0	4345
										0	223
										4810	377811
										4827	338233
35			33		30					0	338775
										18792	240631
										-646	79741
										-1371	12629
35	0	0	33	0	30	0	0	0		19517	646518
										0	1068
										0	1318
									1779	5448	53150
										-4438	51336
35	0	0	33	0	30	0	0	0	1779	29403	648082

ANNEX 10.1 RELATION SBI 1993 (SIC) - REGKOL

SBI 1993	SBI 1993 – description	Regkol	Name
1520	Visverwerking	15200	Vis verwrk
1531	Vervaardiging van aardappelprodukten	15310	Aardapprod
1532	Vervaardiging van fruit- en groentesap	15329	GroentFruit
1533	Groente- en fruitverwerking (excl. vervaardiging van sap)	15329	GroentFruit
1541	Vervaardiging van ruwe plantaardige en dierlijke oliën en vetten	15400	OlieVetten
1542	Raffinage van plantaardige en dierlijke oliën en vetten	15400	OlieVetten
1543	Vervaardiging van margarine	15400	OlieVetten
1551	Vervaardiging van zuivelprodukten (excl. consumptie-ijs)	15500	Zuivelverv
1552	Bereiding van consumptie-ijs	15500	Zuivelverv
1561	Vervaardiging van meel (excl. zetmeel)	15610	Meelverv
1562	Vervaardiging van zetmeel	15620	Zetml verv
1571	Vervaardiging van veevoeder	15700	Vee voeder
1572	Vervaardiging van voer voor huisdieren	15700	Vee voeder
1581	Broodfabrieken, brood- en banketbakkerijen met verkoop in winkel	15819	Bloem bewrk
1582	Banketfabrieken en vervaardiging van beschuit en biscuit	15819	Bloem bewrk
1583	Vervaardiging van suiker	15830	Suikerverv
15841	Verwerking van cacaobonen	15840	Cacao bewrk
15842	Vervaardiging van chocolade en suikerwerk	15840	Cacao bewrk
1585	Vervaardiging van deegwaren	15859	Voed. overig
1587	Vervaardiging van azijn, specerijen en kruiden	15859	Voed. overig
1588	Vervaardiging van gehomogeniseerde preparaten en dieetvoeding	15859	Voed. overig
15891	Vervaardiging van bakkerijgrondstoffen	15859	Voed. overig
15892	Vervaardiging van voedingsmiddelen n.e.g.	15859	Voed. overig
1586	Koffiebranden en theepakkerijen	15860	KoffieThee
1591	Distilleerderijen en likeurstokerijen	15919	Alcoholdrank
0111	Akkerbouw	1119	Land bouw
01121	Teelt van groenten, bloemen en champignons	1119	Land bouw
01122	Teelt van boomkwekerijgewassen	1119	Land bouw
0113	Fruitteelt	1119	Land bouw
0121	Fokken en houden van rundvee	1119	Land bouw
0122	Fokken en houden van overige graasdieren	1119	Land bouw
0123	Fokken en houden van varkens	1119	Land bouw
0124	Fokken en houden van pluimvee	1119	Land bouw
0125	Fokken en houden van overige dieren	1119	Land bouw
0130	Akker- en/of tuinbouw in combinatie met het fokken en houden van dieren	1119	Land bouw
01411	Hoveniersbedrijven	1411	Hoveniers
01412	Dienstverlening t.b.v. de akker- en tuinbouw	1419	Agrar.dnstv
0142	Dienstverlening t.b.v. het fokken en houden van dieren (excl. veterinaire diensten)	1419	Agrar.dnstv
0150	Jacht	2009	Bosbw Jacht
0200	Bosbouw en dienstverlening t.b.v. de bosbouw	2009	Bosbw Jacht
05011	Zee- en kustvisserij	5000	Visserij
05012	Binnenvisserij	5000	Vis serij
0502	Kweken van vis en schaaldieren	5000	Visserij
1030	Turfwinning	10300	Veen- delv
1110	Aardolie- en aardgaswinning	11000	AardolGas
1120	Dienstverlening t.b.v. de aardolie- en aardgaswinning	11000	AardolGas
1421	Zand- en grindwinning	14200	ZandKIGrind
1422	Kleiwinning	14200	ZandKIGrind
1440	Zoutwinning	14409	Delfstoverig
1450	Overige delfstoffenwinning	14409	Delfstoverig
1511	Slachterijen (excl. pluimvee-)	15110	Slachtvlees

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
1512	Pluimveeslachterijen	15120	Slachtplmvee
15131	Vervaardiging van snacks en kant-en-klaarmaaltijden	15130	Vlees verwrk
15132	Vervaardiging van vleeswaren (excl. -snacks) en overige vleesverwerking	15130	Vlees verwrk
1592	Vervaardiging van ethylalcohol door gisting	15919	Alcoholdrank
1593	Vervaardiging van wijn	15919	Alcoholdrank
1594	Vervaardiging van cider en andere vruchtenwijnen	15919	Alcoholdrank
1595	Vervaardiging van andere niet-gedistilleerde, gegiste dranken	15919	Alcoholdrank
1596	Bierbrouwerijen	15969	BierMout
1597	Mouterijen	15969	BierMout
1598	Vervaardiging van mineraalwater en frisdranken	15980	Frisdrank
1600	Verwerking van tabak	16000	Tabak verwrk
1711	Bewerken en spinnen van katoen- of katoenachtige vezels	17119	Textl bewerk
1712	Bewerken en spinnen van kaardwol- of kaardwolachtige vezels	17119	Textl bewerk
1713	Bewerken en spinnen van kamwol- of kamwolachtige vezels	17119	Textl bewerk
1714	Bewerken en spinnen van vlas- of vlasachtige vezels	17119	Textl bewerk
1715	Twijnen en voorbewerken van zijde; twijnen en textureren van synthetische of kunstmatige vezelgarens	17119	Textl bewerk
1716	Vervaardiging van naaigarens	17119	Textl bewerk
1717	Bewerken en spinnen van overige textielvezels	17119	Textl bewerk
1721	Vervaardiging van katoenen of katoenachtige weefsels	17119	Textl bewerk
1722	Vervaardiging van kaardwollen of kaardwolachtige weefsels	17119	Textl bewerk
1723	Vervaardiging van kamwollen of kamwolachtige weefsels	17119	Textl bewerk
1724	Vervaardiging van zijden of zijde-achtige weefsels	17119	Textl bewerk
1725	Vervaardiging van overige weefsels	17119	Textl bewerk
1730	Textielveredeling	17300	Textl vered
1740	Vervaardiging van textielwaren (excl. kleding)	17409	Textl overig
1751	Vervaardiging van vloerkleden en tapijt	17409	Textl overig
1752	Vervaardiging van bindgaren, touw en netten	17409	Textl overig
1753	Vervaardiging van vilt- en vezelvlies	17409	Textl overig
1754	Vervaardiging van overige textielprodukten n.e.g.	17409	Textl overig
1760	Vervaardiging van gebreide en gehaakte stoffen	17609	TricotBrei
1771	Vervaardiging van gebreide en gehaakte kousen en sokken	17609	TricotBrei
1772	Vervaardiging van gebreide en gehaakte artikelen (excl. kousen en sokken)	17609	TricotBrei
1810	Vervaardiging van kleding van leer	18000	ConfctBont
1821	Vervaardiging van werkkleding	18000	ConfctBont
1822	Vervaardiging van bovenkleding (excl. werkkleding en kleding van leer)	18000	ConfctBont
1823	Vervaardiging van onder- en nachtkleding	18000	ConfctBont
1824	Vervaardiging van overige kleding en -toebehoren n.e.g.	18000	ConfctBont
1830	Bereiden en verven van bont; vervaardiging van artikelen van bont	18000	ConfctBont
1910	Looien en bewerken van leer	19000	Leder Schoen
1920	Vervaardiging van lederwaren (excl. kleding en schoeisel)	19000	Leder Schoen
1930	Vervaardiging van schoeisel	19000	Leder Schoen



<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
20101	Zagen van hout; vervaardiging van houtmeel, -wol en -vezels	20100	Houtbewrk
20102	Verduurzamen van hout	20100	Houtbewrk
2020	Vervaardiging van fineer en plaatmaterialen	20200	FineerPlaat
20301	Vervaardiging van deuren, ramen en kozijnen van hout	20300	Timmerwerkzh
20302	Vervaardiging van overig timmerwerk	20300	Timmerwerkzh
2040	Vervaardiging van houten emballage	20400	Houtemball
2051	Vervaardiging van overige artikelen van hout	20500	Houtoverig
2052	Vervaardiging van artikelen van kurk, riet en vlechtwerk	20500	Houtoverig
2111	Vervaardiging van pulp	21119	BasPapoverig
21122	Vervaardiging van papier en karton voor verpakking	21119	BasPapoverig
21123	Vervaardiging van papier en karton (excl. grafisch en voor verpakking)	21119	BasPapoverig
21121	Vervaardiging van grafisch papier en karton	21121	BasPapgraf.
21211	Vervaardiging van verpakkingsmiddelen van papier en karton	21211	Papierverpak
21212	Vervaardiging van golfpapier en -karton	21212	Golfkarton
2122	Vervaardiging van sanitaire en huishoudelijke papierwaren	21220	SanPapwaren
2123	Vervaardiging van kantoorbenodigdheden van papier	21230	Papierkant.b
2124	Vervaardiging van behangselpapier	21240	Behangpapier
2125	Vervaardiging van overige papier- en kartonwaren	21250	Papwaroverig
2211	Uitgeverijen van boeken e.d.	22119	Uitgevoerig
2212	Uitgeverijen van dagbladen	22119	Uitgevoerig
2213	Uitgeverijen van tijdschriften	22119	Uitgevoerig
2215	Overige uitgeverijen	22119	Uitgevoerig
2221	Drukkerijen van dagbladen	22219	Drukkerijen
22221	Drukkerijen van boeken e.d.	22219	Drukkerijen
22222	Drukkerijen van tijdschriften	22219	Drukkerijen
22223	Drukkerijen van reclame	22219	Drukkerijen
22224	Drukkerijen van verpakkingen	22219	Drukkerijen
22225	Drukkerijen van formulieren	22219	Drukkerijen
22226	Overige drukkerijen	22219	Drukkerijen
2223	Grafische afwerking	22230	Graf. afwerk
2224	Grafische reproductie en zetten	22249	Graf. repro
2225	Overige activiteiten verwant aan de drukkerij	22249	Graf. repro
2214	Uitgeverijen van geluidsopnamen	22300	Reprodmedia
2231	Reproductie van geluidsopnamen	22300	Reprodmedia
2232	Reproductie van video-opnamen	22300	Reprodmedia
2233	Reproductie van computermedia	22300	Reprodmedia
2310	Vervaardiging van cokesovenprodukten	23109	Cokes Splyt
23202	Aardolieverwerking (excl. -raffinage)	23109	Cokes Splyt
2330	Bewerking van splijt- en kweekstoffen	23109	Cokes Splyt
23201	Aardolieraffinage	23200	Olieraffin
2411	Vervaardiging van industriële gassen	24110	Gassenindus
2412	Vervaardiging van kleur- en verfstoffen	24120	KleurVerfst
2413	Vervaardiging van overige anorganische basischemicaliën	24130	Anorg prod
24141	Vervaardiging van petrochemische produkten	24141	Ptchemprod
24142	Vervaardiging van overige organische basischemicaliën	24142	Organ prod
2415	Vervaardiging van meststoffen en daarmee samenhangende stikstofverbindingen	24150	Kunstmest
2416	Vervaardiging van kunststof in primaire vorm	24160	Kunst.prim
2417	Vervaardiging van synthetische rubber in primaire vorm	24170	Rubbersynth
2420	Vervaardiging van landbouwchemicaliën	24200	Chem. bestr.
2430	Vervaardiging van verf, lak, vernis, inkt en mastiek	24300	VerfprInkt

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
2441	Vervaardiging van farmaceutische grondstoffen	24400	Farmacprod
2442	Vervaardiging van farmaceutische producten (excl. grondstoffen)	24400	Farmacprod
2451	Vervaardiging van zeep-, was-, reinigings- en onderhoudsmiddelen	24510	WasmidReinig
2452	Vervaardiging van parfums en cosmetica	24520	Cosmetprod
2461	Vervaardiging van kruit en springstoffen	24619	OvChemprod
2463	Vervaardiging van etherische oliën	24619	OvChemprod
2465	Vervaardiging van informatiedragers	24619	OvChemprod
2466	Vervaardiging van overige chemische producten n.e.g.	24619	OvChemprod
2462	Vervaardiging van lijm- en plakmiddelen	24620	LijmPlak
2464	Vervaardiging van fotochemische producten	24640	Fotochprod
2470	Vervaardiging van synthetische en kunstmatige vezels	24700	Vezel synth
2511	Vervaardiging van rubberbanden	25100	Rubberprod
2512	Vernieuwen van loopvlakken	25100	Rubberprod
2513	Vervaardiging van rubberproducten (excl. banden)	25100	Rubberprod
2521	Vervaardiging van platen, folie, buizen en profielen van kunststof	25200	Kunst.prod
2522	Vervaardiging van verpakkingsmiddelen van kunststof	25200	Kunst.prod
2523	Vervaardiging van kunststofproducten voor de bouw	25200	Kunst.prod
2524	Vervaardiging van overige producten van kunststof	25200	Kunst.prod
2611	Vervaardiging van vlakglas	26100	Glasprod
2612	Vormen en bewerken van vlakglas	26100	Glasprod
2613	Vervaardiging van holglas	26100	Glasprod
2614	Vervaardiging van glasvezels	26100	Glasprod
2615	Vervaardiging en bewerking van overig glas	26100	Glasprod
2621	Vervaardiging van huishoudelijk en sieraardewerk	26200	Aardewprod
2622	Vervaardiging van sanitair aardewerk	26200	Aardewprod
2623	Vervaardiging van isolatoren en isolatiemateriaal van keramische stoffen	26200	Aardewprod
2624	Vervaardiging van overig technisch aardewerk	26200	Aardewprod
2625	Vervaardiging van overige niet-vuurvaste keramische producten (niet voor de bouw)	26200	Aardewprod
2626	Vervaardiging van overige vuurvaste keramische producten	26200	Aardewprod
2630	Vervaardiging van keramische tegels en plavuizen	26300	Tegel Plavzn
2640	Vervaardiging van keramische producten voor de bouw (excl. tegels en plavuizen)	26400	BakstnDakpan
2651	Vervaardiging van cement	26500	CementKalk
2652	Vervaardiging van kalk	26500	CementKalk
2653	Vervaardiging van gips	26500	CementKalk
26611	Vervaardiging van producten van beton voor de bouw	26600	BetCmtprod
26612	Vervaardiging van kalkzandsteen	26600	BetCmtprod
2662	Vervaardiging van producten van gips voor de bouw	26600	BetCmtprod
2663	Vervaardiging van stortklare beton	26600	BetCmtprod
2664	Vervaardiging van mortel	26600	BetCmtprod
2665	Vervaardiging van producten van vezelcement	26600	BetCmtprod
2666	Vervaardiging van producten van beton, cement en gips (niet voor de bouw)	26600	BetCmtprod
2670	Natuursteenbewerking	26700	Nat.stbewrk
2681	Vervaardiging van schuur-, slijp- en polijstmiddelen	26800	Minwrnoverig
2682	Vervaardiging van overige niet-	26800	Minwrnoverig

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
	metaalhoudende minerale produkten n.e.g.		
2710	Vervaardiging van ijzer en staal en van ferro-legeringen (EGKS)	27100	Ferro verv
2721	Vervaardiging van gietijzeren buizen	27200	Ferro buizen
2722	Vervaardiging van stalen buizen	27200	Ferro buizen
2731	Koudtrekken van ijzer en staal	27300	Ferro bewrk
2732	Koudwalsen van bandstaal	27300	Ferro bewrk
2733	Koudvervormen van ijzer en staal	27300	Ferro bewrk
2734	Draadtrekken uit ijzer en staal	27300	Ferro bewrk
2741	Vervaardiging van edele metalen	27400	Nonferverv
2742	Vervaardiging van aluminium	27400	Nonferverv
2743	Vervaardiging van lood, zink en tin	27400	Nonferverv
2744	Vervaardiging van koper	27400	Nonferverv
2745	Vervaardiging van overige non-ferrometalen	27400	Nonferverv
2751	Gieten van ijzer	27519	Ferro gieten
2752	Gieten van staal	27519	Ferro gieten
2753	Gieten van lichte metalen	27539	Nonfergieten
2754	Gieten van overige non-ferrometalen	27539	Nonfergieten
2811	Vervaardiging van metalen constructiewerken	28100	Metaalconstr
2812	Vervaardiging van metalen ramen, deuren en kozijnen	28100	Metaalconstr
2821	Vervaardiging van tanks en reservoirs	28210	Tanks Reserv
2822	Vervaardiging van ketels en radiatoren voor de centrale verwarming	28220	CV-RadKetels
2830	Vervaardiging van stoomketels	28300	Stoomketels
2840	Smeden, persen, stampen en profielwalsen van metaal; poedermetallurgie	28400	Grof- smedry
2851	Oppervlaktebehandeling	28500	Metbewoverig
2852	Overige metaalbewerking	28500	Metbewoverig
2861	Vervaardiging van scharen en bestek	28600	Gereedschap
2862	Vervaardiging van gereedschap	28600	Gereedschap
2863	Vervaardiging van hang- en sluitwerk	28600	Gereedschap
2871	Vervaardiging van stalen vaten, fusten en transportkannen	28700	Metwrnoverig
2872	Vervaardiging van blikwaren	28700	Metwrnoverig
2873	Vervaardiging van artikelen van draad	28700	Metwrnoverig
2874	Vervaardiging van bouten, schroeven en moeren, kettingen en veren	28700	Metwrnoverig
2875	Vervaardiging van overige produkten van metaal n.e.g.	28700	Metwrnoverig
2911	Vervaardiging en revisie van motoren en turbines (excl. motoren voor vliegtuigen, motorvoertuigen en -fietsen)	29100	Machinmechan
2912	Vervaardiging van pompen en compressoren	29100	Machinmechan
2913	Vervaardiging van appendages	29100	Machinmechan
2914	Vervaardiging van tandwielen, lagers en andere drijfwerkelementen	29100	Machinmechan
2921	Vervaardiging van industriële ovens en branders	29200	Machinoverig
2922	Vervaardiging van hijs-, hef- en andere transportwerktuigen	29200	Machinoverig
2923	Vervaardiging van machines en apparaten voor industriële koeltechniek en klimaatregeling	29200	Machinoverig
2924	Vervaardiging van overige machines en apparaten voor algemeen gebruik n.e.g. en van machine-onderdelen n.e.g.	29200	Machinoverig
2931	Vervaardiging van landbouwtractoren	29300	Machinlandbw
2932	Vervaardiging van landbouwmachines en -werktuigen (excl. -tractoren)	29300	Machinlandbw
2940	Vervaardiging van gereedschapswerktuigen	29400	Ger.scwerkgtg
2951	Vervaardiging van machines voor de ijzer- en staalproductie	29500	Machinindus
2952	Vervaardiging van machines voor de delfstoffenwinning en de bouw	29500	Machinindus

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
2953	Vervaardiging van machines en apparaten voor de produktie van voedings- en genotmiddelen	29500	Machinindus
2954	Vervaardiging van machines en apparaten voor de produktie van textiel, kleding, leer en lederwaren	29500	Machinindus
2955	Vervaardiging van machines en apparaten voor de produktie van papier, karton en papier- en kartonwaren	29500	Machinindus
2956	Vervaardiging van overige machines en apparaten n.e.g. voor specifieke industriële activiteiten	29500	Machinindus
2960	Vervaardiging van wapens en munitie	29600	WapensMunit
2971	Vervaardiging van elektrische huishoudelijke apparaten	29700	Huishdappar
2972	Vervaardiging van niet-elektrische huishoudelijke apparaten	29700	Huishdappar
3001	Vervaardiging van kantoormachines	30000	KntmacComput
3002	Vervaardiging van computers	30000	KntmacComput
3110	Vervaardiging van elektromotoren en elektrische generatoren en transformatoren	31100	El.motGener
3120	Vervaardiging van schakel- en verdeelinrichtingen	31200	SchaklVerdl
3130	Vervaardiging van geïsoleerde kabel en draad	31300	El.drdKabel
3140	Vervaardiging van accumulatoren, elektrische elementen en batterijen	31400	AccuBatt.y
3150	Vervaardiging van elektrische lampen en buizen en van verlichtingsbenodigdheden	31500	LampBuizen
3161	Vervaardiging van elektrische benodigdheden voor motoren en voertuigen	31600	Elec. overig
3162	Vervaardiging van overige elektrische benodigdheden n.e.g.	31600	Elec. overig
3210	Vervaardiging van elektronische componenten	32100	Electrcompon
3220	Vervaardiging van zendapparaten voor televisie en radio en van apparaten voor lijntelefonie en -telegrafie	32200	Zendappar
3230	Vervaardiging van audio- en video-apparaten	32300	Audio Video
33101	Tandtechnische bedrijven	33100	Mediscinstr
33102	Vervaardiging van medische apparaten en instrumenten en overige orthopedische en prothese-artikelen	33100	Mediscinstr
3320	Vervaardiging van meet-, regel- en controle-apparaten (niet voor de bewaking van industriële processen)	33200	Mt.RglContrl
3330	Vervaardiging van apparaten voor de bewaking van industriële processen	33300	Procesbewak
3340	Vervaardiging van optische instrumenten, foto- en filmapparaten	33400	Optiscindus
3350	Vervaardiging van uurwerken	33500	KlokUurwrk
3410	Vervaardiging van auto's	34100	Autoindus
34201	Carrosseriebouw	34200	CarrosAanhwg
34202	Vervaardiging van aanhangwagens en opleggers	34200	CarrosAanhwg
3430	Vervaardiging van auto-onderdelen en -accessoires	34300	Auto- ond.dl
3511	Nieuwbouw en reparatie van schepen (excl. sport- en recreatievaartuigen), baggermaterieel, booreilanden e.d.	35100	Scheepbouw
3512	Nieuwbouw en reparatie van sport- en recreatievaartuigen	35100	Scheepbouw
3520	Vervaardiging van rollend spoor- en tramwegmaterieel	35200	Spoor Tram
3530	Vervaardiging van vlieg- en ruimtevaartuigen	35300	Vliegtindus
3541	Vervaardiging van motor- en bromfietsen	35400	Rywielinus
3542	Vervaardiging van fietsen	35400	Rywielinus

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
3543	Vervaardiging van invalidenwagens	35400	Rywielinus
3550	Vervaardiging van overige transportmiddelen n.e.g.	35500	Trnspmoverig
3611	Vervaardiging van zitmeubels	36100	MeubelMatras
36121	Interieurbouw	36100	MeubelMatras
36122	Vervaardiging van bedrijfsmeubels	36100	MeubelMatras
3613	Vervaardiging van keukenmeubels	36100	MeubelMatras
3614	Vervaardiging van overige meubels	36100	MeubelMatras
3615	Vervaardiging van matrassen	36100	MeubelMatras
3621	Slaan van munten en medailles	36219	Goedrnoverig
3622	Vervaardiging van sieraden e.d. (excl.imitatie-)	36219	Goedrnoverig
3630	Vervaardiging van muziekinstrumenten	36219	Goedrnoverig
3640	Vervaardiging van sportartikelen	36219	Goedrnoverig
3650	Vervaardiging van spellen en speelgoed	36219	Goedrnoverig
3661	Vervaardiging van imitatiesieraden	36219	Goedrnoverig
3662	Vervaardiging van borstelwaren	36219	Goedrnoverig
36632	Vervaardiging van overige goederen n.e.g.	36219	Goedrnoverig
36631	Sociale werkvoorziening	36631	Socialwrkvz
3710	Voorbereiding tot recycling van metaalafval	37000	Afval recycl
3720	Voorbereiding tot recycling van afval (excl. metaalafval)	37000	Afval recycl
4000	Productie en distributie van elektriciteit, aardgas, stoom en warm water	40000	Energie
4100	Winning en distributie van water	41000	Water windis
45111	Slopen van bouwwerken	45100	Bouwrijp
45112	Grondverzet	45100	Bouwrijp
4512	Proefboren	45100	Bouwrijp
45211	Algemene burgerlijke en utiliteitsbouw	45211	BurgUtbouw
45212	Bouw van kunstwerken (bruggen, tunnels e.d.)	45212	BrugTunnel
45213	Leggen van kabels en buizen	45213	KabBznaanleg
4522	Dakdekken en bouwen van dakconstructies	45220	Dak-constr
45231	Aanleggen van wegen, luchthavens, spoorwegen en sportterreinen	45230	Wegen SpLhav
45232	Stratenmaken	45230	Wegen SpLhav
4524	Natte waterbouw	45240	Water bouw
45251	Heien en andere funderingswerkzaamheden	45250	Bouwoverig
45252	Vlechten van betonstaal	45250	Bouwoverig
45253	Metselen en voegen	45250	Bouwoverig
45254	Overige gespecialiseerde werkzaamheden in de bouw n.e.g.	45250	Bouwoverig
4531	Elektrotechnische bouwinstallatie	45310	Bwinstel-tec
4532	Isolatiwerkzaamheden	45320	Isolatwerkzh
45331	Loodgieters-, fitterswerk; installatie van sanitair	45331	Lood- gtSan.
45332	Installatie van centrale verwarmings- en luchtbehandelingsapparaten	45332	Cv- instal
4534	Overige bouwinstallatie	45340	Bwinstoverig
4541	Stukadoren	45410	Stucadoors
4542	Timmeren	45420	Timmerafwerk
4543	Afwerken van vloeren en wanden	45439	Vloer Wand
4545	Overige afwerking van gebouwen	45439	Vloer Wand
4544	Schilderen en glaszetten	45440	SchildGlas
4550	Verhuur van bouw- en sloopmachines met bedienend personeel	45500	Bouwmaverhr
50102	Import van nieuwe personenauto's	50101	AutoMtgrooth
50104	Handel in en reparatie van personenauto's (excl. import van nieuwe)	50104	AutoMtdetail
50402	Detailhandel in en reparatie van motorfietsen en onderdelen en accessoires daarvan	50104	AutoMtdetail
50201	Auto-onderdelenservicebedrijven	50200	Autoserv
50202	Bandenservicebedrijven	50200	Autoserv
50203	Reparatie van specifieke auto-onderdelen	50200	Autoserv
50204	Carrosserieherstel	50200	Autoserv

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
50205	Overig onderhoud en slepen van auto's	50200	Autoserv
50101	Import van nieuwe bedrijfsauto's	50301	Autondgrooth
50103	Handel in en reparatie van bedrijfsauto's (excl. import van nieuwe)	50301	Autondgrooth
50105	Handel in aanhangwagens, opleggers e.d.	50301	Autondgrooth
50301	Groothandel en handelsbemiddeling in auto-onderdelen en -accessoires	50301	Autondgrooth
50302	Groothandel en handelsbemiddeling in banden	50301	Autondgrooth
50401	Groothandel en handelsbemiddeling in motorfietsen en onderdelen en accessoires daarvan	50301	Autondgrooth
50303	Detailhandel in auto-onderdelen en -accessoires	50303	Autonddetail
5050	Benzineservicestations	50500	Benzinserv
5111	Handelsbemiddeling in landbouwprodukten, levende dieren, textielgrondstoffen en -halfabrikaten en grondstoffen voor de voedings- en genotmiddelenindustrie	51100	Handlsbemidd
5112	Handelsbemiddeling in brandstoffen, ertsen, metalen en chemische produkten	51100	Handlsbemidd
5113	Handelsbemiddeling in hout, vlakglas, sanitair en bouwmaterialen	51100	Handlsbemidd
5114	Handelsbemiddeling in machines, technische benodigdheden, schepen en vliegtuigen	51100	Handlsbemidd
5115	Handelsbemiddeling in meubels, huishoudelijke artikelen en ijzerwaren	51100	Handlsbemidd
5116	Handelsbemiddeling in kleding, overig textiel, schoeisel en lederwaren	51100	Handlsbemidd
5117	Handelsbemiddeling in voedings- en genotmiddelen	51100	Handlsbemidd
5118	Gespecialiseerde handelsbemiddeling in overige goederen	51100	Handlsbemidd
5119	Niet-gespecialiseerde handelsbemiddeling	51100	Handlsbemidd
51211	Groothandel in granen	51200	Groothlandbw
51212	Groothandel in zaden, pootgoed en peulvruchten	51200	Groothlandbw
51213	Groothandel in hooi, stro en ruwvoeder	51200	Groothlandbw
51214	Groothandel in meng- en krachtvoeder	51200	Groothlandbw
51215	Groothandel in veevoeder (excl. ruw-, meng- en krachtvoeder)	51200	Groothlandbw
51216	Groothandel in ruwe plantaardige en dierlijke oliën en vetten en oliehoudende grondstoffen	51200	Groothlandbw
51217	Groothandel in akkerbouwprodukten en veevoeder algemeen assortiment	51200	Groothlandbw
51218	Groothandel in overige akkerbouwprodukten	51200	Groothlandbw
5122	Groothandel in bloemen en planten	51200	Groothlandbw
51231	Groothandel in levend vee	51200	Groothlandbw
51232	Groothandel in huisdieren, siervissen, siervogels en wilde dieren	51200	Groothlandbw
51241	Groothandel in huiden en vellen	51200	Groothlandbw
51242	Groothandel in leder en -halfabrikaten	51200	Groothlandbw
5125	Groothandel in ruwe tabak	51200	Groothlandbw
51311	Groothandel in groenten en fruit	51300	Groothfood
51312	Groothandel in consumptie-aardappelen	51300	Groothfood
51321	Groothandel in pluimvee, wild en gevogelte (niet levend)	51300	Groothfood
51322	Groothandel in vlees en vleeswaren	51300	Groothfood
51331	Groothandel in zuivelprodukten, spijsoliën en -vetten	51300	Groothfood
51332	Groothandel in eieren	51300	Groothfood
5134	Groothandel in dranken	51300	Groothfood
5135	Groothandel in tabaksprodukten	51300	Groothfood
5136	Groothandel in suiker, chocolade en suikerwerk	51300	Groothfood

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
5137	Groothandel in koffie, thee, cacao en specerijen (excl. ruwe tropische producten)	51300	Groothfood
51381	Groothandel in snacks	51300	Groothfood
51382	Groothandel in vis, schaal- en weekdieren	51300	Groothfood
51383	Gespecialiseerde groothandel in overige voedings- en genotmiddelen n.e.g.	51300	Groothfood
51384	Groothandel in bakkerijgrondstoffen	51300	Groothfood
51385	Groothandel in overige grondstoffen en halffabrikaten voor de voedings- en genotmiddelenindustrie	51300	Groothfood
5139	Groothandel in voedings- en genotmiddelen algemeen assortiment	51300	Groothfood
51411	Groothandel in kledingstoffen en fournituren	51400	Groothnonfd
51412	Groothandel in huishoudtextiel (incl. beddegoed)	51400	Groothnonfd
51421	Groothandel in bovenkleding	51400	Groothnonfd
51422	Groothandel in werkkleding	51400	Groothnonfd
51423	Groothandel in onderkleding	51400	Groothnonfd
51424	Groothandel in schoeisel	51400	Groothnonfd
51425	Groothandel in mode-artikelen	51400	Groothnonfd
51426	Groothandel in textielwaren algemeen assortiment	51400	Groothnonfd
51431	Groothandel in elektrische huishoudelijke apparaten (witgoed)	51400	Groothnonfd
51432	Groothandel in audio- en video-apparaten	51400	Groothnonfd
51433	Groothandel in beeld- en geluidsdragers	51400	Groothnonfd
51434	Groothandel in verlichtingsartikelen	51400	Groothnonfd
51435	Groothandel in overige elektrische huishoudelijke apparaten	51400	Groothnonfd
51441	Groothandel in glas-, porselein- en aardewerk	51400	Groothnonfd
51442	Groothandel in behang	51400	Groothnonfd
51443	Groothandel in was-, poets- en reinigingsmiddelen	51400	Groothnonfd
5145	Groothandel in parfums en cosmetica	51400	Groothnonfd
51461	Groothandel in farmaceutische producten	51400	Groothnonfd
51462	Groothandel in medische en tandheelkundige instrumenten, verpleeg- en orthopedische artikelen en laboratoriumbenodigdheden	51400	Groothnonfd
51471	Groothandel in sportartikelen (excl. watersport-)	51400	Groothnonfd
51472	Groothandel in watersportartikelen	51400	Groothnonfd
51473	Groothandel in kampeerartikelen	51400	Groothnonfd
51474	Groothandel in speelgoed	51400	Groothnonfd
51475	Groothandel in optische artikelen	51400	Groothnonfd
51476	Groothandel in juweliersartikelen en uurwerken	51400	Groothnonfd
51477	Groothandel in fotografische artikelen	51400	Groothnonfd
51478	Groothandel in muziekinstrumenten	51400	Groothnonfd
51479	Groothandel in huismeubilair	51400	Groothnonfd
51481	Groothandel in woningtextiel en vloerbedekking	51400	Groothnonfd
51482	Groothandel in huishoudelijke artikelen	51400	Groothnonfd
51483	Groothandel in papier- en kartonwaren (excl. verpakkingsmateriaal)	51400	Groothnonfd
51484	Groothandel in boeken, tijdschriften en ander drukwerk	51400	Groothnonfd
51485	Groothandel in kantoor- en schoolbenodigdheden (excl. schoolboeken, kantoormeubels en -machines)	51400	Groothnonfd
51486	Groothandel in fietsen en bromfietsen	51400	Groothnonfd
51487	Groothandel in overige non-food consumentenartikelen n.e.g.	51400	Groothnonfd
51511	Groothandel in vaste brandstoffen	51510	Groothinterm
51512	Groothandel in vloeibare en gasvormige	51510	Groothinterm

SBI 1993	SBI 1993 – description	Regkol	Name
	brandstoffen		
51513	Groothandel in minerale olieproducten (excl. brandstoffen)	51510	Groothinterm
51521	Groothandel in metaalartsen	51510	Groothinterm
51522	Groothandel in ferrometalen en -halfabrikaten	51510	Groothinterm
51523	Groothandel in non-ferrometalen en -halfabrikaten	51510	Groothinterm
51531	Groothandel in hout en plaatmateriaal	51510	Groothinterm
51532	Groothandel in verf en verfwaren	51510	Groothinterm
51533	Groothandel in vlakglas	51510	Groothinterm
51534	Groothandel in zand en grind	51510	Groothinterm
51535	Groothandel in tegels en plavuizen	51510	Groothinterm
51536	Groothandel in sanitaire artikelen en sanitair installatiemateriaal	51510	Groothinterm
51537	Groothandel gespecialiseerd in overige bouwmaterialen	51510	Groothinterm
51538	Groothandel in bouwmaterialen algemeen assortiment	51510	Groothinterm
51541	Groothandel in ijzer- en metaalwaren	51510	Groothinterm
51542	Groothandel in verwarmingsapparaten	51510	Groothinterm
51551	Groothandel in chemische grondstoffen en chemicaliën voor industriële toepassing	51510	Groothinterm
51552	Groothandel in bestrijdingsmiddelen en kunstmeststoffen	51510	Groothinterm
51553	Groothandel in rubber en overige chemische producten	51510	Groothinterm
51561	Groothandel in textielgrondstoffen en -halfabrikaten	51510	Groothinterm
51562	Groothandel in papier en karton	51510	Groothinterm
51563	Groothandel in overige intermediaire goederen n.e.g.	51510	Groothinterm
51571	Groothandel in autosloopmateriaal	51570	Recuperatie
51572	Groothandel in ijzer- en staalschroot en oude non-ferrometalen	51570	Recuperatie
51573	Groothandel in overige oude materialen en afvalstoffen	51570	Recuperatie
5161	Groothandel in gereedschapswerktuigen	51600	Groothmachin
5162	Groothandel in machines voor de bouw	51600	Groothmachin
5163	Groothandel in machines voor de productie van textiel; naai- en breimachines	51600	Groothmachin
51641	Groothandel in computers en -randapparaten e.d.	51600	Groothmachin
51642	Groothandel in kantoormachines	51600	Groothmachin
51643	Groothandel in kantoormeubels	51600	Groothmachin
51651	Groothandel in machines voor de grafische industrie	51600	Groothmachin
51652	Groothandel in machines voor de productie van voedings- en genotmiddelen (excl. verpakkingsmachines)	51600	Groothmachin
51653	Groothandel in intern transportmaterieel	51600	Groothmachin
51654	Groothandel in machines en apparaten voor de warmte-, koel- en vriestechniek	51600	Groothmachin
51655	Groothandel in verbrandingsmotoren, pompen en compressoren	51600	Groothmachin
51656	Groothandel in appendages, technische toebehoren e.d.	51600	Groothmachin
51657	Groothandel in elektromotoren, elektrotechnische en elektronische instrumenten, schakelkasten en ander installatiemateriaal	51600	Groothmachin
51658	Groothandel in meet- en regelapparaten	51600	Groothmachin
51659	Groothandel in overige machines en apparaten voor industrie en handel	51600	Groothmachin
5166	Groothandel in landbouwmachines, -	51600	Groothmachin



<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
	werktuigen en –tractoren		
51711	Groothandel in bedrijfsmeubels (excl. kantoormeubels)	51700	Groothoverig
51712	Groothandel in scheepsbenodigdheden en visserij-artikelen	51700	Groothoverig
51713	Groothandel in emballage	51700	Groothoverig
51714	Groothandel in vakbenodigdheden n.e.g.	51700	Groothoverig
51715	Overige gespecialiseerde groothandel n.e.g.	51700	Groothoverig
51721	Niet-gespecialiseerde groothandel in consumentenartikelen	51700	Groothoverig
51722	Niet-gespecialiseerde groothandel in overige goederen	51700	Groothoverig
5211	Detailhandel in voedings- en genotmiddelen algemeen assortiment	52110	Detailfood
5221	Detailhandel in aardappelen, groenten en fruit	52110	Detailfood
52221	Detailhandel in vlees en vleeswaren	52110	Detailfood
52222	Detailhandel in wild en gevogelte	52110	Detailfood
5223	Detailhandel in vis	52110	Detailfood
52241	Detailhandel in brood en banket	52110	Detailfood
52242	Detailhandel in chocolade en suikerwerk	52110	Detailfood
5225	Detailhandel in dranken	52110	Detailfood
5226	Detailhandel in tabaksprodukten	52110	Detailfood
52271	Detailhandel in kaas	52110	Detailfood
52272	Detailhandel in reformartikelen	52110	Detailfood
52273	Detailhandel in buitenlandse voedingsmiddelen	52110	Detailfood
52274	Detailhandel gespecialiseerd in n.e.g. voedings- en genotmiddelen	52110	Detailfood
52621	Markthandel in aardappelen, groenten en fruit	52110	Detailfood
52622	Markthandel in overige voedingsmiddelen	52110	Detailfood
52121	Warenhuizen	52121	Detailnonfd
52122	Overige niet-gespecialiseerde detailhandel n.e.g.	52121	Detailnonfd
5231	Apotheken	52121	Detailnonfd
52321	Detailhandel in drogisterij-artikelen	52121	Detailnonfd
52322	Detailhandel in medische en orthopedische artikelen	52121	Detailnonfd
5233	Detailhandel in parfums en cosmetica	52121	Detailnonfd
52411	Detailhandel in kledingstoffen	52121	Detailnonfd
52412	Detailhandel in huishoudtextiel	52121	Detailnonfd
52413	Detailhandel in breiwol, handwerken en furnituren	52121	Detailnonfd
52421	Detailhandel in herenbovenkleding	52121	Detailnonfd
52422	Detailhandel in damesbovenkleding	52121	Detailnonfd
52423	Detailhandel in baby- en kinderkleding	52121	Detailnonfd
52424	Detailhandel in bovenkleding algemeen assortiment	52121	Detailnonfd
52425	Detailhandel in onderkleding, foundations e.d.	52121	Detailnonfd
52426	Detailhandel in mode-artikelen en bijouerieën	52121	Detailnonfd
52427	Detailhandel in textiel algemeen assortiment (textielsupermarkten)	52121	Detailnonfd
52431	Detailhandel in schoeisel	52121	Detailnonfd
52432	Detailhandel in lederwaren en reisartikelen	52121	Detailnonfd
52441	Detailhandel in meubels	52121	Detailnonfd
52442	Detailhandel in woningtextiel	52121	Detailnonfd
52443	Detailhandel in verlichtingsartikelen	52121	Detailnonfd
52444	Detailhandel in artikelen voor woninginrichting algemeen assortiment	52121	Detailnonfd
52445	Detailhandel in glas-, porselein- en aardewerk	52121	Detailnonfd
52446	Detailhandel gespecialiseerd in huishoudelijke artikelen n.e.g.	52121	Detailnonfd
52447	Detailhandel in huishoudelijke artikelen algemeen assortiment	52121	Detailnonfd
52451	Detailhandel in witgoed	52121	Detailnonfd

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
52452	Detailhandel in bruigoed	52121	Detailnonfd
52453	Detailhandel in geluidsdragers	52121	Detailnonfd
52454	Detailhandel in telecommunicatie-apparaten en overige elektrische huishoudelijke apparaten	52121	Detailnonfd
52455	Detailhandel in onderdelen voor elektrische huishoudelijke apparaten	52121	Detailnonfd
52456	Detailhandel in witgoed, bruigoed en geluidsdragers algemeen assortiment	52121	Detailnonfd
52457	Detailhandel in muziekinstrumenten	52121	Detailnonfd
52458	Detailhandel in naai- en breimachines	52121	Detailnonfd
52461	Detailhandel in ijzerwaren en gereedschappen	52121	Detailnonfd
52462	Detailhandel in verf en verfwaren	52121	Detailnonfd
52463	Detailhandel in hout	52121	Detailnonfd
52464	Detailhandel in tegels	52121	Detailnonfd
52465	Detailhandel in keukens	52121	Detailnonfd
52466	Detailhandel in parket-, laminaat- en kurkvloeren	52121	Detailnonfd
52467	Overige gespecialiseerde detailhandel in bouwmaterialen	52121	Detailnonfd
52468	Bouwmärkten en andere detailhandel in bouwmaterialen algemeen assortiment	52121	Detailnonfd
52471	Detailhandel in boeken, tijdschriften en kranten	52121	Detailnonfd
52472	Detailhandel in kantoor- en schoolbenodigdheden	52121	Detailnonfd
52473	Detailhandel in boeken, tijdschriften, kantoor- en schoolbenodigdheden algemeen assortiment	52121	Detailnonfd
52481	Detailhandel in fotografische artikelen	52121	Detailnonfd
52482	Detailhandel in optische artikelen	52121	Detailnonfd
52483	Detailhandel in juweliersartikelen en uurwerken	52121	Detailnonfd
52484	Detailhandel in schilderijen, lijsten, prenten, kunstvoorwerpen en religieuze artikelen	52121	Detailnonfd
52485	Detailhandel in fietsen	52121	Detailnonfd
52486	Detailhandel in watersportartikelen (excl. hengelsportartikelen)	52121	Detailnonfd
52487	Detailhandel in sportartikelen (excl. watersportartikelen)	52121	Detailnonfd
52488	Detailhandel in kampeerartikelen	52121	Detailnonfd
52489	Detailhandel in caravans	52121	Detailnonfd
52491	Detailhandel in bloemen en planten, zaden en tuinbenodigdheden	52121	Detailnonfd
52492	Tuincentra	52121	Detailnonfd
52493	Detailhandel in dieren, dierbenodigdheden en hengelsportartikelen	52121	Detailnonfd
52494	Detailhandel in computers	52121	Detailnonfd
52495	Detailhandel in speelgoed	52121	Detailnonfd
52496	Detailhandel in baby-artikelen algemeen assortiment	52121	Detailnonfd
52497	Detailhandel in vloerbedekking	52121	Detailnonfd
52498	Detailhandel in behang	52121	Detailnonfd
52499	Overige detailhandel n.e.g.	52121	Detailnonfd
52501	Detailhandel in antiek	52121	Detailnonfd
52502	Detailhandel in tweedehands kleding	52121	Detailnonfd
52503	Detailhandel in tweedehands goederen (excl. kleding)	52121	Detailnonfd
5261	Postorderbedrijven	52121	Detailnonfd
52623	Markthandel in bloemen en planten, zaden en tuinbenodigdheden	52121	Detailnonfd
52624	Markthandel in kleding en textiel	52121	Detailnonfd
52625	Markthandel in tweedehands goederen	52121	Detailnonfd
52626	Overige markthandel	52121	Detailnonfd
52631	Straathandel, colportage e.d. in boeken en tijdschriften	52121	Detailnonfd

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
52632	Straathandel, colportage e.d. (excl. boeken en tijdschriften)	52121	Detailnonfd
5271	Reparatie van schoeisel en lederwaren	52700	Repar.partic
5272	Reparatie van elektrische huishoudelijke apparaten	52700	Repar.partic
5273	Reparatie van uurwerken en juweliersartikelen	52700	Repar.partic
5274	Reparatie van consumentenartikelen n.e.g.	52700	Repar.partic
5511	Hotel-restaurants	55100	Hotels enz.
5512	Hotels (excl. hotel-restaurants), pensions en conferentie-oorden	55100	Hotels enz.
5521	Jeugdherbergen, kamphuizen e.d.	55200	Logiesoverig
5522	Kampeerterreinen	55200	Logiesoverig
5523	Vakantiehuisjes, -bungalowparken en overige voorzieningen voor recreatief verblijf	55200	Logiesoverig
55301	Restaurants	55300	Restaurants
55302	Cafeteria's, lunchrooms, snackbars, eetkramen e.d.	55300	Restaurants
55303	IJssalons	55300	Restaurants
5540	Cafés e.d.	55400	Cafés
5551	Kantines	55500	Cater.bedr.
5552	Catering	55500	Cater.bedr.
6010	Vervoer per spoor	60100	Spoor vervr
60211	Openbaar personenvervoer over de weg	60211	TmBusvervr
60212	Geregeld besloten personenvervoer over de weg	60219	Groepsverv
6023	Ongeregeld personenvervoer per autobus	60219	Groepsverv
6022	Ongeregeld personenvervoer per taxi	60220	Taxivervr
60241	Verhuisvervoer	60240	Goedrnvervr
60242	Goederenvervoer over de weg (excl. verhuisvervoer)	60240	Goedrnvervr
6030	Vervoer via pijpleidingen	60300	Pypl. vervr
61101	Vracht- en tankvaart (zeevaart)	61100	Zeevaart
61102	Passagiersvaart, veerdiensten en sleepvaart (zeevaart)	61100	Zeevaart
61201	Vrachtvaart (binnenvaart)	61200	Binnenvaart
61202	Tankvaart (binnenvaart)	61200	Binnenvaart
61203	Sleep- en duwvaart (binnenvaart)	61200	Binnenvaart
61204	Passagiersvaart en veerdiensten (binnenvaart)	61200	Binnenvaart
6200	Vervoer door de lucht	62000	Luchtvaart
63111	Laad-, los- en overslagactiviteiten t.b.v. zeeschepen	63110	LaadLos
63112	Laad-, los- en overslagactiviteiten (niet t.b.v. zeeschepen)	63110	LaadLos
63121	Opslag in tanks	63120	Opslag
63122	Opslag in koelhuizen e.d.	63120	Opslag
63123	Opslag (niet in tanks, koelhuizen e.d.)	63120	Opslag
6321	Overige dienstverlening t.b.v. het vervoer over land n.e.g.	63210	Landdnstv
6322	Overige dienstverlening t.b.v. het vervoer over water n.e.g.	63220	Water dnstv
6323	Luchthavens en overige dienstverlening t.b.v. het vervoer door de lucht n.e.g.	63230	Lucht dnstv
63301	Reisorganisatie	63300	Reisburos
63302	Reisbemiddeling	63300	Reisburos
63303	Informatieverstrekking op het gebied van toerisme en dienstverlening t.b.v. het personenvervoer n.e.g.	63300	Reisburos
63401	Expeditieuren, cargo's, bevrachters en andere tussenpersonen in het goederenvervoer	63400	Exped.Vracht
63402	Weging en meting	63400	Exped.Vracht
6411	Nationale postdiensten	64000	PostTelcom
64121	Lokale postdiensten	64000	PostTelcom
64122	Koeriersdiensten	64000	PostTelcom
6420	Telecommunicatie	64000	PostTelcom

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
6511	Centrale banken	65000	Bankwezen
65121	Coöperatief georganiseerde banken	65000	Bankwezen
65122	Effectenkredietinstellingen	65000	Bankwezen
65123	Spaarbanken	65000	Bankwezen
65124	Algemene banken	65000	Bankwezen
65221	Hypotheekbanken en bouwfondsen	65000	Bankwezen
65222	Volkskredietbanken en commerciële financieringsmaatschappijen	65000	Bankwezen
65223	Participatiemaatschappijen	65000	Bankwezen
65224	Overige kredietverlening n.e.g.	65000	Bankwezen
65231	Beleggingsinstellingen in financiële activa	65000	Bankwezen
65232	Beleggingsinstellingen in vaste activa	65000	Bankwezen
65233	Beleggingsinstellingen met beperkte toetreding	65000	Bankwezen
66011	Levensverzekeringen	66000	Verzekwezen
66012	Naturaverzekeringen	66000	Verzekwezen
66013	Spaarkassen	66000	Verzekwezen
66021	Bedrijfspensioenfondsen	66000	Verzekwezen
66022	Ondernemingspensioenfondsen en spaarfondsen	66000	Verzekwezen
66023	Beroepspensioenfondsen	66000	Verzekwezen
66024	Overige pensioenfondsen	66000	Verzekwezen
6603	Schadeverzekeringen	66000	Verzekwezen
6711	Optie- en effectenbeurzen	67000	Financhulpb
6712	Commissionairs en makelaars in effecten, beleggingsadviseurs en beheer van vermogens (excl. pensioenvermogens)	67000	Financhulpb
67131	Beheer en administratie van aandelen en obligaties	67000	Financhulpb
67132	Hoeklieden en marketmakers	67000	Financhulpb
67133	Overige activiteiten n.e.g. t.b.v. of verwant aan financiële instellingen (niet t.b.v. of verwant aan het verzekeringswezen en pensioenfondsen)	67000	Financhulpb
67201	Verzekeringsbeurzen	67000	Financhulpb
67202	Assurantietussenpersonen	67000	Financhulpb
67203	Actuariële en pensioenadviesbureaus; beheer en administratie van pensioenvermogens	67000	Financhulpb
67204	Waarborgfondsen	67000	Financhulpb
67205	Overige activiteiten t.b.v. of verwant aan het verzekeringswezen en pensioenfondsen	67000	Financhulpb
7011	Projectontwikkeling	70110	Makelaars
7012	Handel in onroerend goed	70110	Makelaars
7031	Bemiddeling bij handel, huur en verhuur van onroerend goed	70110	Makelaars
7032	Beheer van onroerend goed	70110	Makelaars
	Exploitatie eigen woning	70201	Expl. woning
70201	Woningbouwverenigingen en -stichtingen	70201	Expl. woning
70202	Gemeentelijke woningbedrijven	70201	Expl. woning
70203	Verhuur van overige woonruimte	70201	Expl. woning
70204	Verhuur van onroerend goed (niet van woonruimte)	70204	Expl. gebouw
71101	Verhuur van personenauto's (excl. operational lease)	71100	Vrhuurauto's
71102	Operational lease van personenauto's	71100	Vrhuurauto's
7121	Verhuur van transportmiddelen voor vervoer over land (excl. personenauto's)	71210	Vrhuurroergd
7122	Verhuur van schepen	71210	Vrhuurroergd
7123	Verhuur van vliegtuigen	71210	Vrhuurroergd
7131	Verhuur van landbouw- en bosbouwmachines en -werktuigen	71210	Vrhuurroergd
7132	Verhuur van bouwmachines en -werktuigen	71210	Vrhuurroergd
7133	Verhuur van computers en kantoormachines	71210	Vrhuurroergd
71341	Verhuur van automaten	71210	Vrhuurroergd
71342	Verhuur van overige machines en werktuigen	71210	Vrhuurroergd

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
	n.e.g.		
71402	Verhuur van sport- en recreatie-artikelen	71210	Vrhuurroergd
71403	Verhuur van leesportefeuilles	71210	Vrhuurroergd
71404	Verhuur van kleding, huisraad e.d.	71210	Vrhuurroergd
71405	Verhuur van overige roerende goederen n.e.g.	71210	Vrhuurroergd
71401	Videotheken	71400	Video-theken
72101	Systeemhuizen	72000	Computsrvice
72102	Adviesbureaus op het gebied van automatisering	72000	Computsrvice
7220	Systeemontwikkelings-, systeemanalyse- en programmeerdiensten	72000	Computsrvice
7230	Computercentra, data-entry-, ponsbureaus e.d.	72000	Computsrvice
7240	Databanken	72000	Computsrvice
7250	Onderhoud en reparatie van computers en kantoomachines	72000	Computsrvice
7260	Overige dienstverlening op het gebied van automatisering	72000	Computsrvice
73101	Speur- en ontwikkelingswerk op het gebied van landbouw en visserij	73000	Speur&Ontwik
73102	Technisch speur- en ontwikkelingswerk	73000	Speur&Ontwik
73103	Medisch en farmacologisch speur- en ontwikkelingswerk	73000	Speur&Ontwik
73104	Overig natuurwetenschappelijk speur- en ontwikkelingswerk	73000	Speur&Ontwik
7320	Maatschappij- en geesteswetenschappelijk speur- en ontwikkelingswerk	73000	Speur&Ontwik
74111	Advokatenkantoren	74110	Jurid.dnstv
74112	Rechtskundige adviesbureaus	74110	Jurid.dnstv
74113	Notariskantoren	74110	Jurid.dnstv
74114	Deurwaarderskantoren	74110	Jurid.dnstv
74115	Octrooibureaus	74110	Jurid.dnstv
74121	Registeraccountants	74120	Accountants
74122	Accountants-administratieconsulenten	74120	Accountants
74123	Administratiekantoren (boekhouden)	74120	Accountants
74124	Belastingconsulenten	74120	Accountants
74125	Overige administratiekantoren	74120	Accountants
7413	Markt- en opinie-onderzoekbureaus	74130	Econ. advies
74141	Organisatie-adviesbureaus	74130	Econ. advies
74142	Public relationsbureaus	74130	Econ. advies
74143	Overige economische onderzoek- en adviesbureaus	74130	Econ. advies
65234	Financiële holdings	74150	Holdings
7415	Holdings (excl. financiële holdings)	74150	Holdings
74201	Architecten- en technische ontwerp- en adviesbureaus voor burgerlijke en utiliteitsbouw	74200	Ingen.Archit
74202	Technisch ontwerp en advies voor stedenbouw-, verkeers-, tuin- en landschapskunde, ruimtelijke ordening en planologie	74200	Ingen.Archit
74203	Technisch ontwerp en advies voor grond-, water- en wegenbouw	74200	Ingen.Archit
74204	Technisch ontwerp en advies voor elektro-, installatietechniek en telematica	74200	Ingen.Archit
74205	Technisch ontwerp en advies voor werktuig-, machine- en apparatenbouw	74200	Ingen.Archit
74206	Technisch ontwerp en advies voor de procestechniek	74200	Ingen.Archit
74207	Technisch ontwerp en advies niet gespecialiseerd	74200	Ingen.Archit
74208	Overig technisch ontwerp en advies	74200	Ingen.Archit
74301	Keuring en controle van agrarische produkten en voedingsmiddelen	74300	KeurContrl
74302	Keuring en controle van machines, apparaten en materialen	74300	KeurContrl

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
74303	Overige keuring en controle	74300	KeurContrl
74401	Reklame-, reclame-ontwerp- en -adviesbureaus	74400	Rekl. buro's
74402	Overige reclamediensten	74400	Rekl. buro's
74501	Uitzendbureaus	74501	Uitzndburo's
74502	Uitleenbedrijven	74503	Arbeidbemidd
74503	Arbeidsbemiddeling, testen, werven en selecteren van personeel	74503	Arbeidbemidd
7460	Beveiliging en opsporing	74600	Bewaak dnst
74701	Reiniging van gebouwen	74701	Reiniggebouw
74702	Reiniging van transportmiddelen en overige reiniging n.e.g.	74702	Reinigtransp
74811	Fotografie	74800	Zak.dvOverig
74812	Ontwikkelwinkels	74800	Zak.dvOverig
74813	Ontwikkelcentrales	74800	Zak.dvOverig
7482	Pakken, sorteren e.d. in loon	74800	Zak.dvOverig
7483	Secretariaats- en vertaalwerk	74800	Zak.dvOverig
74841	Kredietinformatie- en incassobureaus	74800	Zak.dvOverig
74842	Organiseren van beurzen, tentoonstellingen, braderieën e.d.	74800	Zak.dvOverig
74843	Veilingen van landbouw-, tuinbouw- en visserijproducten	74800	Zak.dvOverig
74844	Veilingen van huisraad, kunst, antiek, machines e.d. roerende goederen	74800	Zak.dvOverig
74845	Interieur-, mode-ontwerpers e.d.	74800	Zak.dvOverig
74846	Overige zakelijke dienstverlening n.e.g.	74800	Zak.dvOverig
7511	Algemeen overheidsbestuur	75112	Rijk
7521	Buitenlandse zaken	75112	Rijk
75231	Rechtspraak	75112	Rijk
75232	Overige justitiële diensten, incl. gevangeniswezen	75112	Rijk
7524	Politie	75112	Rijk
7525	Brandweer	75112	Rijk
		75113	Gemeente
		75114	GemReg
		75115	Provincies
		75116	Waterschap
		75117	ParastInst
7513	Publiekrechtelijke bedrijfsorganen	75130	PBO's
7522	Defensie	75220	Defensie
75301	Verplichte sociale ziektekostenverzekeringen	75300	Socialverzek
75302	Verplichte sociale inkomensdervingsverzekeringen	75300	Socialverzek
75303	Verplichte sociale demografische verzekeringen	75300	Socialverzek
75304	Overige verplichte sociale verzekeringen	75300	Socialverzek
80101	Basisonderwijs voor leerplichtigen	80009	Rijks-onderw
80102	Speciaal onderwijs	80009	Rijks-onderw
80211	Algemeen voortgezet en beroepsonderwijs (gecombineerd)	80009	Rijks-onderw
80212	Algemeen voortgezet onderwijs	80009	Rijks-onderw
80221	Voorbereidend beroepsonderwijs	80009	Rijks-onderw
80222	Voorbereidend en middelbaar beroepsonderwijs (gecombineerd)	80009	Rijks-onderw
80223	Middelbaar beroepsonderwijs	80009	Rijks-onderw
80224	Vormingswerk	80009	Rijks-onderw
80301	Hoger beroepsonderwijs	80009	Rijks-onderw
80303	Overig hoger onderwijs	80009	Rijks-onderw
80302	Wetenschappelijk onderwijs	80010	Wetschonderw
		80011	Bijz. onderw
		80012	Gem.onderw
		80013	GemRegonderw
8041	Auto- en motorrijdscholen	80410	Autoryschool
80421	Afstandsonderwijs	80420	Onderwys ov

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
80422	Basisonderwijs voor volwassenen	80420	Onderwys ov
80423	Bedrijfsopleiding en -training	80420	Onder-wys ov
85111	Academische ziekenhuizen	85111	Ziekenhuizen
85112	Algemene ziekenhuizen	85111	Ziekenhuizen
85113	Categorale ziekenhuizen	85111	Ziekenhuizen
85114	Psychiatrische ziekenhuizen	85114	Psych.zkhuis
85121	Huisartsenpraktijken	85121	Huisartsen
85122	Specialistenpraktijken	85122	Specialisten
85123	Medische kleuterdagverblijven	85123	MedDagverblf
85124	Abortusklinieken	85123	MedDagverblf
85125	Oncologische en radiotherapeutische instituten	85123	MedDagverblf
85126	Overige instellingen voor semimurale behandeling	85123	MedDagverblf
8513	Tandheelkundige praktijken	85130	Tandartsen
85141	Verloskundigenpraktijken	85141	Paramedici
85142	Paramedische, diëtisten- en logopedistenpraktijken	85141	Paramedici
85143	Gezondheidscentra	85143	Gezondoverig
85144	Ambulante geestelijke gezondheidszorg	85143	Gezondoverig
85145	Basisgezondheidsdiensten	85143	Gezondoverig
85146	Bedrijfsgezondheidsdiensten	85143	Gezondoverig
85151	Ambulancehulpverlening	85150	Gezondsteun
85152	Bloedbanken, trombosediensden e.d.	85150	Gezondsteun
85153	Medisch behandelingsondersteunend onderzoek	85150	Gezondsteun
85154	Overige gezondheidszorgondersteunende activiteiten	85150	Gezondsteun
8520	Veterinaire diensten	85200	Dierenartsen
85311	Verpleeghuizen voor somatische patiënten	85311	Verplghuis
85312	Verpleeghuizen voor psycho-geriatrische patiënten	85311	Verplghuis
85313	Verpleeghuizen voor somatische en psycho-geriatrische patiënten (gecombineerd)	85311	Verplghuis
85314	Tehuizen voor gehandicapten (excl. verpleeghuizen)	85314	Opvangtehuis
85316	Opvangtehuizen	85314	Opvangtehuis
85317	Herstellingsoorden	85314	Opvangtehuis
85315	Bejaardentehuizen	85315	Bejrd.tehuis
85321	Kinderdagverblijven, peuterspeelzalen en buitenschoolse opvang	85320	Mtsch.dnstv
85322	Niet-medische dagverblijven voor gehandicapten	85320	Mtsch.dnstv
85323	Algemeen maatschappelijk werk	85320	Mtsch.dnstv
85324	Maatschappelijk werk gericht op specifieke groepen	85320	Mtsch.dnstv
85325	Overige maatschappelijke begeleiding	85320	Mtsch.dnstv
85327	Ouderenwerk	85320	Mtsch.dnstv
85328	Verstrekking van adviezen op het gebied van school- en beroepskeuze	85320	Mtsch.dnstv
85329	Overige instellingen op het gebied van maatschappelijk advies en informatie	85320	Mtsch.dnstv
85326	Thuiszorg	85326	Thuiszorg
85331	Exploitatie van gemeenschaps-, dorpshuizen, wijkcentra, jeugdgebouwen e.d.	85330	Welzynoverig
85332	Buurt- en clubhuiswerk en samenlevingsopbouwwerk (niet specifiek in het kader van jeugd- en jongeren- of ouderenwerk)	85330	Welzynoverig
85333	Emancipatie- en integratiewerk	85330	Welzynoverig
85334	Jeugd- en jongerenwerk	85330	Welzynoverig
85335	Overkoepelende organen, samenwerkings- en adviesorganen en fondsen op het gebied van welzijnszorg	85330	Welzynoverig
90001	Afvalwaterinzameling en -behandeling	90000	Milieudnstv

<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
90002	Afvalinzameling	90000	Milieudnstv
90003	Afvalbehandeling	90000	Milieudnstv
90004	Sanering van milieuverontreiniging	90000	Milieudnstv
9111	Bedrijfs- en werkgeversorganisaties	91100	Bedryforgan
9112	Beroepsorganisaties	91100	Bedryforgan
9120	Werknemersorganisaties	91200	Werknmorgan
91311	Religieuze organisaties	91300	Ideefonds
91312	Overige levensbeschouwelijke organisaties	91300	Ideefonds
9132	Politieke organisaties	91300	Ideefonds
9133	Hobbyclubs, fondsen en overige overkoepelende, samenwerkings- en adviesorganen	91300	Ideefonds
91331	Gezelligheidsverenigingen	91300	Ideefonds
91332	Hobbyclubs	91300	Ideefonds
91333	Steenfondsen (niet op het gebied van welzijnszorg)	91300	Ideefonds
91334	Vriendenkringen op het gebied van cultuur, fanclubs en overige kunstbevordering	91300	Ideefonds
91335	Overkoepelende organen en samenwerkings- en adviesorganen (niet op het gebied van gezondheids- en welzijnszorg, sport en recreatie)	91300	Ideefonds
91336	Overige ideële organisaties n.e.g.	91300	Ideefonds
91337	Overige belangenbehartiging n.e.g.	91300	Ideefonds
92111	Productie van (video)films (excl. televisieproductie)	92100	Film & Video
92112	Ondersteunende activiteiten t.b.v. de productie van (video)films	92100	Film & Video
9212	Distributie van (video)films	92100	Film & Video
9213	Vertoning van films	92100	Film & Video
92201	Omroeporganisaties	92200	Radio&TV
92202	Producenten van radio- en televisieproducties	92200	Radio&TV
92203	Ondersteunende activiteiten t.b.v. radio en televisie	92200	Radio&TV
92311	Beoefening van podiumkunst	92300	Amus. Kunst
92312	Producenten van podiumkunst	92300	Amus. Kunst
92313	Beoefening van scheppende kunst	92300	Amus. Kunst
92321	Theaters, schouwburgen en concertgebouwen	92300	Amus. Kunst
92322	Evenementenhallen	92300	Amus. Kunst
92323	Dienstverlening t.b.v. kunstbeoefening en organisatie van culturele evenementen	92300	Amus. Kunst
92331	Kermisattracties	92300	Amus. Kunst
92332	Recreatiecentra	92300	Amus. Kunst
92341	Dansscholen	92300	Amus. Kunst
92342	Overige kunstzinnige vorming van amateurs	92300	Amus. Kunst
92343	Overig amusement n.e.g.	92300	Amus. Kunst
9240	Pers- en nieuwsbureaus; journalisten	92400	PersNieuws
92511	Openbare bibliotheken	92500	Musea&Biblio
92512	Kunstuitleencentra	92500	Musea&Biblio
92513	Overige culturele uitleencentra en openbare archieven	92500	Musea&Biblio
92521	Kunstgalerieën en -expositieruimten	92500	Musea&Biblio
92522	Musea	92500	Musea&Biblio
92523	Monumentenzorg	92500	Musea&Biblio
92531	Dieren- en plantentuinen, kinderboerderijen	92500	Musea&Biblio
92532	Beheer van natuurgebieden	92500	Musea&Biblio
92611	Exploitatie van zwembaden	92610	Sport Recrea
92612	Exploitatie van sporthallen, sportzalen en gymzalen	92610	Sport Recrea
92613	Exploitatie van sportvelden	92610	Sport Recrea
92614	Exploitatie van overige sportaccommodaties	92610	Sport Recrea
92621	Voetbal	92610	Sport Recrea
92622	Veldsport (in teamverband beoefend; excl. voetbal)	92610	Sport Recrea



<b>SBI 1993</b>	<b>SBI 1993 – description</b>	<b>Regkol</b>	<b>Name</b>
92623	Atletiek	92610	Sport Recrea
92624	Tennis	92610	Sport Recrea
92625	Paardensport (incl. maneges)	92610	Sport Recrea
92626	Wielersport	92610	Sport Recrea
92627	Auto- en motorsport	92610	Sport Recrea
92628	Wintersport	92610	Sport Recrea
92629	Overige buitensport	92610	Sport Recrea
92631	Zaalsport (individueel beoefend)	92610	Sport Recrea
92632	Zaalsport (in teamverband beoefend)	92610	Sport Recrea
92633	Kracht- en vechtsport	92610	Sport Recrea
92634	Bowling, kegelen, biljarten e.d.	92610	Sport Recrea
92635	Denksport	92610	Sport Recrea
92636	Overige binnensport (incl. omni-sport)	92610	Sport Recrea
92641	Zwem- en onderwatersport	92610	Sport Recrea
92642	Roei-, kano-, zeil- en surfsport e.d.	92610	Sport Recrea
92643	Zeil- en surfscholen	92610	Sport Recrea
92644	Jachthavens	92610	Sport Recrea
92651	Beroepssportlieden	92610	Sport Recrea
92652	Sportinstructeurs	92610	Sport Recrea
92653	Sportscholen (excl. zeil- en surfscholen)	92610	Sport Recrea
92654	Supportersverenigingen (sport-)	92610	Sport Recrea
92655	Organiseren van sportevenementen	92610	Sport Recrea
92722	Verzorgen van vistochten	92610	Sport Recrea
92723	Hengelsport	92610	Sport Recrea
92724	Recreatie n.e.g.	92610	Sport Recrea
9271	Loterijen en kansspelen	92710	Gokwezen
92721	Exploitatie van amusements- en speelautomaten	92710	Gokwezen
93011	Wasserijen en linnenverhuur	93000	Dienstoverig
93012	Chemische wasserijen en ververijen	93000	Dienstoverig
93013	Wassalons en -verzendingrichtingen	93000	Dienstoverig
93021	Kappers	93000	Dienstoverig
93022	Schoonheidsverzorging, pedicures en manicures	93000	Dienstoverig
93031	Uitvaartverzorging	93000	Dienstoverig
93032	Crematoria, mortuaria en begraafplaatsen	93000	Dienstoverig
9304	Sauna's, zonnebanken, massagesalons, bronnenbaden e.d.	93000	Dienstoverig
9305	Overige dienstverlening n.e.g.	93000	Dienstoverig
9500	Particuliere huishoudens met personeel in loondienst	95000	Huishddnstn
9900	Extra-territoriale lichamen en organisaties	99000	Extra-territ
		99991	ConsumInterm
9811	Consumptieve eenheden niet in te delen naar niveau	99999	GdDnstN.E.G
9812	Produktieve eenheden niet in te delen naar niveau	99999	GdDnstN.E.G
9813	Eenheden waarvan activiteit (nog) niet bekend	99999	GdDnstN.E.G
9821	Niet actieve rechtspersonen	99999	GdDnstN.E.G
9826	Interfisk-eenheden	99999	GdDnstN.E.G
1589	Vervaardiging van voedingsmiddelen n.e.g.	15859	Voed. overig

## ANNEX 10.2 RELATION CPA – PRODUCT GROUPS NATIONAL ACCOUNTS

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
0			9900100	9900100	Inter-consum	Intermediaire consumptie
0			9900200	9900200	Loonnatura	Loon in natura
0			9991010	9991010	Veredel.loon	Betaald of ontvangen veredelingsloon zoals geregistreerd in de PS-en (netto), ongeacht de bedrijfstak
0			9991100	9991116	Veredel.voed	Veredeling in de landbouw en voedingsindustrie (bruto goederenstromen)
0			9991100	9991117	Veredel.text	Veredeling in de textiel-, kleding- en leerindustrie (bruto goederenstromen)
0			9991100	9991121	Veredel.uitg	Veredeling in de uitgeverij en papierindustrie (bruto goederenstromen)
0			9991100	9991124	Veredel.chem	Veredeling in de chemische, kunststof- en rubberindustrie (bruto goederenstromen)
0			9991100	9991127	Veredel.meta	Veredeling in de metaalindustrie (bruto goederenstromen)
0			9991100	9991128	Veredel.mach	Veredeling in de machine-industrie (bruto goederenstromen)
0			9991100	9991130	Veredel.elec	Veredeling in de medische instrumenten- en electro-industrie (bruto goederenstromen)
0			9991100	9991199	Veredel.rest	Veredeling in niet eerder genoemde bedrijfstakken (bruto goederenstromen)
0			9991210	9991210	Loondien.bin	Loondiensten binnenland
0			9991220	9991220	Loondien.exp	Uitvoer van loondiensten
0			9991230	9991230	Loondien.imp	Invoer van loondiensten
0			9991310	9991310	Inv.eb.bedrr	Investeringsbeheer in bedrijfsruimten
0			9991320	9991320	Inv.eb. gww.	Investeringsbeheer in gww
0			9991330	9991330	Inv.eb.vervm	Investeringsbeheer in vervoermiddelen
0			9991340	9991340	Inv.eb.ma/in	Investeringsbeheer in machines en installaties
0			9991340	9991340	Inv.eb.ma/in	Investeringsbeheer van communicatiemiddelen
0			9991350	9991350	Inv.eb. vee	Investeringsbeheer in vee
0			9991360	9991360	Inv.eb.plant	Investeringsbeheer in vaste plant opstanden
0			9991370	9991370	Inv.eb.softw	Investeringsbeheer in software
0			9991380	9991380	Inv.eb.ov.im	Investeringsbeheer van communicatiemiddelen
0			9991400	9991400	Goed.in bew.	Goederen in bewerking
0			9991500	9991500	Exp.dnst.neg	Uitvoer van diensten n.e.g.
0			9991600	9991600	SNA-corr.	SNA-correctie
0			9991710	9991710	2e-h.vliegt.	Vliegtuigen, gebruikt
0			9991720	9991720	2e-h.schepen	Schepen, gebruikt
0			9991760	9991760	2e-h.mach.	Machines, gebruikt
0			9991790	9991790	Ov.desinvest	Overige desinvesteringen
0			9991799	9991799	Gebruikte va	Gebruikte vaste activa
0			9992200	9992200	Imp.dnst.neg	Invoer van diensten n.e.g.
0			9992201	9992201	Cons.gez.bui	Consumptie van Nederlandse gezinnen in het buitenland
0			9992202	9992202	Bunker.buit.	Bunkering van Nederlandse schepen en vliegtuigen in het buitenland
0			9992300	9992300	Cons.buit.nl	Consumptie van buitenlanders in Nederland
0			9992410	9992410	Cons.gd.int.	Aankoop door bedrijven van consumptiegoederen bij de detailhandel
0			9992411	9992411	Cons.gdint.V	Aankoop door vrijgestelde bedrijven van consumptiegoederen bij de detailhandel
0			9992420	9992420	2e-h.mil.goe	Militaire goederen, gebruikt
0			9992430	9992430	Cons.2h.goed	Consumptie van tweedehands goederen (incl. auto's),(marges!)
0			9992431	9992431	Cons.lease.a	Consumptie van gebruikte lease-auto's
0			9992440	9992440	Gdtrans gren	Goederentransacties aan de grens
0			9992910	9992910	Aanpass. DNB	Aanpassing aan het saldooverschil van De Nederlandse Bank
0			9992920	9992920	Aanpass. DNB	Aanpassing aan het saldooverschil van De Nederlandse Bank
0			9995001	9995001	Invoerrecht	Invoerrechten
0			9995005	9995005	Pg.Heffingen	Productgebonden heffingen op invoer
0			9995006	9995006	PgSubs.W-uit	Productgebonden subsidies op weder-uitvoer
0			9995009	9995009	Vwrksub.voed	Productgebonden verwerkingssubsidies voeding
0			9995010	9995010	Pg.Subsidies	Productgebonden subsidies
0			9995011	9995011	PgSubs OpbVv	Subsidies op het openbaar vervoer
0			9995021	9995021	Acc.suiker	Accijns op suiker
0			9995022	9995022	Acc.gedist.	Accijns op gedistilleerde dranken
0			9995023	9995023	Acc.wijn	Accijns op wijn
0			9995024	9995024	Acc.bier	Accijns op bier
0			9995025	9995025	Vrbrbel.fris	Verbruiksbelasting op alcoholvrije dranken en ed.
0			9995026	9995026	Acc.tabak	Accijns op tabaksproducten
0			9995027	9995027	Acc.benzine	Accijns op benzine
0			9995028	9995028	Acc.ov.vl.br	Accijns op overige vloeibare brandstoffen
0			9995029	9995029	Acc.tussenpr	Accijns op tussenproducten
0			9995030	9995030	Grondwtr.bel	Grondwaterbelasting
0			9995031	9995031	Brandstf bel	Brandstofbelasting
0			9995032	9995032	Afvalstf bel	Afvalstoffenbelasting
0			9995033	9995033	Reg Ener bel	Regulerende energiebelasting
0			9995041	9995041	Overdr.bel.	Overdrachtsbelasting
0			9995042	9995042	Beursbelast.	Beursbelasting

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
0			9995043	9995043	Vermak.h.bel	Vermakelijkheidsbelasting
0			9995044	9995044	Kapitaalbel.	Kapitaalbelasting
0			9995045	9995045	Kansspelbel.	Kansspelbelasting
0			9995051	9995051	Heff.sn.kwr.	Heffingen snelle kweekreactor
0			9995052	9995052	Ass.belast.	Assurantiebelaasting
0			9995069	9995069	B.p.m.	Belasting op Personenauto's en Motoren
0			9995070	9995070	B.t.w.	Belasting op Toegevoegde Waarde (Omzetbelasting)
0			9995071	9995071	Restit. btw	Restitutie B.T.W.
0			9995079	9995079	Btw op grond	B.T.W. op grond
0			9995080	9995080	Btw afg-toeg	Afgedragen minus toegerekende B.T.W.
0			9997110	9997110	Onr.zaakbel.	Onroerendezaakbelasting
0			9997120	9997120	Motorrij.bel	Motorrijtuigenbelasting en Eurovignet
0			9997130	9997130	Toeristenbel	Toeristenbelasting
0			9997210	9997210	Vrdheff.olie	Voorraadheffing aardolieprodukten
0			9997220	9997220	Heff.afvall.	Heffing afvallozing in Rijkswateren
0			9997230	9997230	Vbbel.milieu	Verbruiksbelasting op milieugrondslag
0			9997240	9997240	Waters.last	Omslagheffing waterschappen
0			9997250	9997250	Zuiver.last	Heffing op waterverontreiniging
0			9997260	9997260	Rioolrechten	Rioolrechten
0			9997290	9997290	Ov.milieuhef	Geluidsheffing burgerluchtvaart, mestoverschotheffing en overige milieuheffingen
0			9997300	9997300	PBO-heff/KvK	PBO-heffingen en inschrijvingsgelden Kamers van Koophandel
0			9997310	9997310	Vrdheff.suik	Voorraadheffing suiker
0			9997390	9997390	Ov.npg.heff.	Overige niet-productgebonden heffingen
0			9997410	9997410	Loonsubsidie	Loonsubsidies
0			9997420	9997420	Rente-subs.	Rentesubsidies
0			9997430	9997430	Npg.lef.subs	Overige niet-productgebonden subsidies op landbouw en voeding
0			9997490	9997490	Ov.npg.subs.	Overige niet productgebonden subsidies
0			9997510	9997510	Vrdsubs.olie	Voorraadsubsidies olie
0			9997590	9997590	Ov.prg.subs.	Overige productgebonden subsidies
0			9998100	9998100	Lonen	Lonen, salarissen en beloning commissarissen
0			9998900	9998900	Soc.premies	Sociale lasten en pensioenpremies
0			9999970	9999970	Tgrkd.bankd.	Toegerekende bankdiensten
0			9999980	9999980	Afschrijving	Afschrijvingen
0			9999990	9999990	Ov. inkomen	Overig inkomen
01.11.11	1001		111100	111110	Tarwe	Harde tarwe
01.11.12	1001		111100	111110	Tarwe	Zachte tarwe en mengkoren
01.11.13	1005		111100	111130	Mais	Mais
01.11.14	1006	10	111100	111190	Ov. granen	Rijst, niet gedopt
01.11.15	1003		111100	111150	Gerst	Gerst
01.11.16	1002		111100	111190	Ov. granen	Rogge
01.11.16	1004		111100	111190	Ov. granen	Haver
01.11.17	1007		111100	111190	Ov. granen	Graansorgho
01.11.17	1008		111100	111190	Ov. granen	Boekweit, gierst (andere dan sorgho) en kanariezaad; andere granen
01.11.21	0701	1000	111200	111211	Pootaardapp.	Pootaardappelen
01.11.21	0701	9010	111200	111213	Zetm.aardapp	Zetmeelaardappelen
01.11.21	0701	905	111200	111212	Cons.aardapp	Aardappelen, voor menselijk gebruik; resten voor dierlijk gebruik
01.11.21	0701	9090	111200	111212	Cons.aardapp	Aardappelen, voor menselijk gebruik; resten voor dierlijk gebruik
01.11.22	0713		111900	111220	Peulvruchten	Gedroogde zaden van peulvruchten, gepeld
01.11.23	0714		111900	111230	Ov.b.k.w.gew	Eetbare wortels en knollen met een hoog gehalte aan zetmeel of inuline
01.11.31	1201		111300	111310	Sojabonen	Sojabonen
01.11.32	1202		111300	111320	Grondnoten	Grondnoten
01.11.33	1205		111300	111390	Ov.olieh.zad	Kool- en raapzaad
01.11.33	1206		111300	111390	Ov.olieh.zad	Zonnebloempitten
01.11.33	1207		111300	111390	Ov.olieh.zad	Mosterdzaad, saffloerzaad en sesamzaad
01.11.34	1207		111300	111390	Ov.olieh.zad	Katoenzaad
01.11.35	1203		111300	111390	Ov.olieh.zad	Kopra
01.11.35	1204		111300	111390	Ov.olieh.zad	Lijnzaad
01.11.35	1207		111300	111390	Ov.olieh.zad	Palmnoten en palmpitten; papaverzaad, ricinuszaad, karitenoten en andere
01.11.40	2401	10	111400	111400	Tabak	Ruwe en niet tot verbruik bereide tabak, ongestript
01.11.40	2401	20	111400	111400	Tabak	Ruwe en niet tot verbruik bereide tabak, gestript
01.11.5	1212	91	111900	111500	Suikerbieten	Suikerbieten
01.11.5	1212	9200	111900	111500	Suikerbieten	Suikerriet
01.11.60	1213		111900	111600	Voedergewas	Stro
01.11.60	1214	90	111900	111600	Voedergewas	Koolrapen, voederbieten, voederwortels, hooi, klaver, hanekammetjes, mergkool, lupine, wikke en dergelijke voedergewassen
01.11.7	5201		111900	111990	Ov.plant.mat	Katoen, niet gekaard of gekamd
01.11.7	5301	1000	111900	111990	Ov.plant.mat	Vlas, ruw of geroot
01.11.7	5302	1000	111900	111990	Ov.plant.mat	Hennep, ruw of geroot
01.11.7	5303	1000	111900	111990	Ov.plant.mat	Jute en andere bastvezels, ruw of geroot
01.11.7	5304	1000	111900	111990	Ov.plant.mat	Sisal en andere textielvezels van agaven, ruw
01.11.7	5305	1100	111900	111990	Ov.plant.mat	Vezels van de kokosnoot (coir), ruw

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
01.11.7	5305	2100	111900	111990	Ov.plant.mat	Vezels van abaca, ruw
01.11.7	5305	9100	111900	111990	Ov.plant.mat	Ramee en andere plantaardige textielvezels, ruw
01.11.80	4001	1000	111900	111990	Ov.plant.mat	Natuurlijke rubberlatex
01.11.80	4001	2	111900	111990	Ov.plant.mat	Natuurlijke rubber
01.11.91	1211		111900	111990	Ov.plant.mat	Planten hoofdzakelijk gebruikt in de reukwerkindustrie, in de geneeskunde of voor insecten- of parasietenbestrijding e.d.
01.11.92	1209	1	112900	111920	Zaaizaden	Suikerbietezaad
01.11.92	1209	2	112900	111920	Zaaizaden	Zaad van voedergewassen, ander dan bietezaad
01.11.93	1210		111900	111990	Ov.plant.mat	Hopbellen, vers of gedroogd, ook indien fijn gemaakt, gemalen of in pellets; lupuline
01.11.93	1212	99	111900	111990	Ov.plant.mat	Cichoreiwortels en overig ruw plantaardig materiaal neg.
01.12.11	0703	10	112100	112110	Uien	Uien en sjalotten
01.12.11	0703	2000	112100	112110	Uien	Knoflook
01.12.11	0703	9000	112100	112190	Ov.groenten	Prei en andere eetbare looksoorten
01.12.11	0706		112100	112190	Ov.groenten	Overige wortels en knollen
01.12.12	0702		112100	112150	Tomaten	Tomaten
01.12.12	0707	0015	112100	112130	Komkommers	Komkommers
01.12.12	0707	002	112100	112130	Komkommers	Komkommers
01.12.12	0707	003	112100	112130	Komkommers	Komkommers
01.12.12	0707	0040	112100	112130	Komkommers	Komkommers
01.12.12	0707	0090	112100	112190	Ov.groenten	Augurken
01.12.12	0708		112100	112190	Ov.groenten	Erwten, bonen en andere peulgroenten
01.12.12	0807		113200	113290	Ov. fruit	Meloenen
01.12.13	0704	10	112100	112190	Ov.groenten	Bloemkool
01.12.13	0704	2000	112100	112120	Koolsoorten	Spruitjes
01.12.13	0704	90	112100	112120	Koolsoorten	Witte kool, rode kool en andere koolsoorten
01.12.13	0705	1	112100	112160	Sla	Kropsla en andere sla
01.12.13	0705	2100	112100	112170	Witlof	Witlof
01.12.13	0705	2900	112100	112190	Ov.groenten	Andijvie en andere cichoreigroenten
01.12.13	0709	10	112100	112190	Ov.groenten	Atisjokken
01.12.13	0709	2000	112100	112190	Ov.groenten	Bloemkool, andijvie, artisjokken, snijbiet, kardoer, kappers en andere groenten
01.12.13	0709	3000	112100	112190	Ov.groenten	Asperges
01.12.13	0709	4000	112100	112190	Ov.groenten	Selderij, andere dan knolselderij
01.12.13	0709	5	112100	112180	Champignons	Paddestoelen en truffels
01.12.13	0709	6010	112100	112140	Paprika's	Niet-scherpsmakende pepers
01.12.13	0709	609	112100	112190	Ov.groenten	Andere capsicumsoorten
01.12.13	0709	7000	112100	112190	Ov.groenten	Spinazie
01.12.13	0709	9010	112100	112160	Sla	Overige slasoorten
01.12.13	0709	9020	112100	112190	Ov.groenten	Snijbiet en kardoer
01.12.13	0709	9040	112100	112190	Ov.groenten	Kappers
01.12.13	0709	9050	112100	112190	Ov.groenten	Venkel
01.12.13	0709	9060	112100	112190	Ov.groenten	Suikermais
01.12.13	0709	907	112100	112190	Ov.groenten	Courgettes
01.12.13	0709	9090	112100	112190	Ov.groenten	Andere groenten
01.12.21	0601	10	112200	112211	Bloembollen	Bollen, knollen en wortelstokken, in rusttoestand
01.12.21	0601	20	112200	112212	Boom/pl.kwek	Bollen, knollen en wortelstokken, in blad of in bloei; cichoreiplanten en -wortels
01.12.21	0602	10	112200	112212	Boom/pl.kwek	Stekken zonder wortels en enten
01.12.21	0602	20	112200	112212	Boom/pl.kwek	Bomen en heesters, voor de teelt van eetbare vruchten, ook indien geent
01.12.21	0602	3000	112200	112212	Boom/pl.kwek	Rhododendrons en azalea's, ook indien geent
01.12.21	0602	40	112200	112212	Boom/pl.kwek	Rozen, ook indien geent
01.12.21	0602	9010	112100	112180	Champignons	Champignonbroed
01.12.21	0602	9020	112200	112212	Boom/pl.kwek	Ananasplantjes
01.12.21	0602	9030	112200	112212	Boom/pl.kwek	Groenteplanten en aardbeiplanten
01.12.21	0602	904	112200	112212	Boom/pl.kwek	Bomen en heesters
01.12.21	0602	905	112200	112212	Boom/pl.kwek	Andere planten voor de open grond
01.12.21	0602	9070	112200	112212	Boom/pl.kwek	Kamerplanten (bewortelde stekken, zaailingen en plantgoed)
01.12.21	0602	909	112200	112212	Boom/pl.kwek	Kamerplanten (bloeiende en andere)
01.12.22	0603		112200	112220	Bloemen	Afgesneden bloemen, bloesems en bloemknoppen, inclusief bloemstukken, kransen en dergelijke
01.12.23	1209	3000	112900	112290	Tuinb.zaaiz.	Bloemzaad
01.12.23	1209	9	112900	112290	Tuinb.zaaiz.	Vruchtepitten en ander bloemzaad
01.12.24	1209	1	112900	111920	Zaaizaden	Bietezaad
01.12.24	1209	9	112900	112290	Tuinb.zaaiz.	Koolrabizaad en ander groentezaad
01.13.11	0806	10	113200	113290	Ov. fruit	Tafeldruiven
01.13.12	0806	10	113200	113290	Ov. fruit	Andere druiven, vers
01.13.21	0801		113200	113210	Noten ea fr.	Kokosnoten, paranoten, cashewnoten, vers of gedroogd, ook zonder dop of schaal
01.13.21	0803		113200	113210	Noten ea fr.	Bananen, vers of gedroogd
01.13.21	0804		113200	113210	Noten ea fr.	Dadels, vijgen, ananassen, avocado's, manga's, guaves en manggistan, vers of gedroogd
01.13.22	0805		113200	113220	Citrusfruit	Citrusvruchten

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
01.13.23	0807		113200	113290	Ov. fruit	Papaja's
01.13.23	0808	10	113200	113230	Appels	Appels
01.13.23	0808	20	113200	113290	Ov. fruit	Peren
01.13.23	0809		113200	113290	Ov. fruit	Abrikozen, kersen, perziken, pruimen en sleepruimen, vers
01.13.23	0810		113200	113290	Ov. fruit	Aardbeien, frambozen, bramen, aalbessen, kruisbessen, bosbessen en ander fruit, vers
01.13.23	1212	10	113900	113900	Ov.gewassen	Sint-jansbrood
01.13.24	0709	903	113200	113290	Ov. fruit	Olijven
01.13.24	0802		113200	113210	Noten ea fr.	Andere noten, vers of gedroogd, ook zonder dop of schaal, al dan niet gepeld
01.13.31	0901	1100	113900	113310	Koffie ongebr.	Koffie, ongebrand, waaruit geen cafeïne is verwijderd
01.13.32	0902	2000	113900	113900	Ov.gewassen	Groene (niet-gefermenteerde) thee, in onmiddellijke verpakking > 3 kg
01.13.32	0902	4000	113900	113900	Ov.gewassen	Zwarte (gefermenteerde) thee en gedeeltelijk gefermenteerde thee, in onmiddellijke verpakking > 3 kg
01.13.33	0903		113900	113900	Ov.gewassen	Mate
01.13.34	1801		113900	113340		Cacaobonen
01.13.40	0904	11	113900	113900	Ov.gewassen	Peper van het geslacht Piper, niet bewerkt
01.13.40	0904	2010	113900	113900	Ov.gewassen	Niet-scherpsmakende pepers van het geslacht Capsicum, gedroogd
01.13.40	0904	203	113900	113900	Ov.gewassen	Ander vruchten van de geslachten Capsicum en Pimenta, gedroogd
01.13.40	0905		113900	113900	Ov.gewassen	Vanille
01.13.40	0906	1000	113900	113900	Ov.gewassen	Kaneel en kaneelknoppen, niet bewerkt
01.13.40	0907		113900	113900	Ov.gewassen	Kruidnagels, moernagels en kruidnagelstelen
01.13.40	0908	1010	113900	113900	Ov.gewassen	Muskaatnoten, niet bewerkt
01.13.40	0908	2010	113900	113900	Ov.gewassen	Foelie, niet bewerkt
01.13.40	0908	3000	113900	113900	Ov.gewassen	Amomen en kardemom
01.13.40	0909	10	113900	113900	Ov.gewassen	Anijszaad en steranijszaad
01.13.40	0909	2000	113900	113900	Ov.gewassen	Korianderzaad
01.13.40	0909	301	113900	113900	Ov.gewassen	Komijnzaad, niet bewerkt
01.13.40	0909	401	113900	113900	Ov.gewassen	Karwijzaad, niet bewerkt
01.13.40	0909	501	113900	113900	Ov.gewassen	Venkelzaad en jeneverbessen, niet bewerkt
01.13.40	0910	10	113900	113900	Ov.gewassen	Gember
01.13.40	0910	2010	113900	113900	Ov.gewassen	Saffraan, niet bewerkt
01.13.40	0910	3000	113900	113900	Ov.gewassen	Kurkuma
01.13.40	0910	4011	113900	113900	Ov.gewassen	Wilde tijm, niet bewerkt
01.13.40	0910	4013	113900	113900	Ov.gewassen	Andere tijm, niet bewerkt
01.13.40	0910	4090	113900	113900	Ov.gewassen	Laurierbladeren
01.13.40	0910	5000	113900	113900	Ov.gewassen	Kerrie
01.13.40	0910	9110	113900	113900	Ov.gewassen	Specerijen, niet bewerkt
01.13.40	0910	9910	113900	113900	Ov.gewassen	Specerijen, niet bewerkt
01.13.40	0910	9991	113900	113900	Ov.gewassen	Specerijen, niet bewerkt
01.21.11	0102	10	121100	121110	Runderen	Runderen, levend, andere dan kalveren
01.21.11	0102	905	121100	121110	Runderen	Runderen, levend, andere dan kalveren
01.21.11	0102	906	121100	121110	Runderen	Runderen, levend, andere dan kalveren
01.21.11	0102	907	121100	121110	Runderen	Runderen, levend, andere dan kalveren
01.21.11	0102	9090	121100	121110	Runderen	Runderen, levend, andere dan kalveren
01.21.12	0102	9005	121100	121120	Kalveren	Kalveren
01.21.12	0102	902	121100	121120	Kalveren	Kalveren
01.21.12	0102	904	121100	121120	Kalveren	Kalveren
01.21.20	0401	2019	121200	121200	Melk	Rauwe koemelk
01.21.20	0401	2099	121200	121200	Melk	Rauwe koemelk
01.21.30	0511	1000	129000	129300	Ov.dierl.pr.	Rundersperma
01.22.11	0104		129000	129100	Ov. dieren	Schapen, levend
01.22.12	0104		129000	129100	Ov. dieren	Geiten, levend
01.22.13	0101		129000	129100	Ov. dieren	Paarden, ezels, muilieren en muilezels, levend
01.22.2	0401	2019	121200	121200	Melk	Rauwe geitemelk
01.22.2	0401	2019	121200	121200	Melk	Rauwe schapemelk
01.22.2	0401	2099	121200	121200	Melk	Rauwe geitemelk
01.22.2	0401	2099	121200	121200	Melk	Rauwe schapemelk
01.22.3	0503		129000	129200	Wol/Huid,ruw	Paardehaar (crin) en afval van paardehaar, al dan niet op een onderlaag
01.22.3	5101	1100	129000	129200	Wol/Huid,ruw	Scheerwol, ongewassen, inclusief ruggewassen scheerwol
01.22.3	5102		129000	129200	Wol/Huid,ruw	Fijn haar en grof haar, niet gekaard en niet gekamd van konijnen/kamelen/geiten/hazen/bevers/muskusratten/lama's/alpaca's/yak
01.23.10	0103	10	123000	123110	Varkens	Varkens, levend
01.23.10	0103	91	123000	123120	Biggen	Biggen, levend
01.23.10	0103	92	123000	123110	Varkens	Varkens, levend
01.24.10	0105		124100	124100	Pluimvee	Pluimvee, levend
01.24.20	0407		124200	124200	Eieren	Eieren in de schaal
01.25.10	0106		129000	129100	Ov. dieren	Andere levende dieren
01.25.2	0208	20	129000	129300	Ov.dierl.pr.	Kikkerbilletjes
01.25.2	0307	60	129000	129300	Ov.dierl.pr.	Eetbare slakken
01.25.2	0409		129000	129300	Ov.dierl.pr.	Natuurhoning
01.25.2	0410		129000	129300	Ov.dierl.pr.	Eetbare producten van dierlijke oorsprong n.e.g.
01.25.2	1521	90	129000	129300	Ov.dierl.pr.	Was van insecten en walschot (spermaceti)
01.25.2	5001		129000	129300	Ov.dierl.pr.	Cocons van zijderupsen, geschikt om te worden afgehaspeld

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01.25.3	4103	2000	129000	129200	Wol/Huid,ruw	Huiden en vellen van reptielen, ongeloid (vers of geconserveerd doch niet verder bewerkt)
01.25.3	4103	9000	129000	129200	Wol/Huid,ruw	Huiden en vellen van andere dieren n.e.g., ongeloid (vers of geconserveerd doch niet verder bewerkt)
01.25.3	4301		129000	129200	Wol/Huid,ruw	Pelteryen/bont, niet geloid noch anderszins bereid (incl.koppen/staarten/poten e.a. delen geschikt voor bontwerk)
01.41.11			141100	141100	Agrar. dnstn	Ondersteunende diensten van de landbouw
01.41.12			141200	141200	Hoveniersdn.	Beplanten en onderhouden van tuinen, parken en begraafplaatsen
01.42.10			141100	141100	Agrar. dnstn	Diensten in verband met de veeteelt, exclusief veterinaire dienstverlening
01.50			150000	150000	Jacht/j.dnst	Jacht, zetten van vallen en fokken van wild, alsmede diensten in verband met deze activiteiten
02.01.1	4401	1000	200000	200000	Bosbouw	Brandhout in blokken, rijshout, takkenbossen ed.
02.01.1	4403	20	200000	200000	Bosbouw	Onbewerkt naaldhout, niet behandeld met verf/creosoot of andere conserveringsmiddelen
02.01.1	4403	4	200000	200000	Bosbouw	Onbewerkt tropisch hout, niet behandeld met verf/creosoot of andere conserveringsmiddelen
02.01.1	4403	9	200000	200000	Bosbouw	Ander onbewerkt (tropisch) loofhout, niet behandeld met verf/creosoot of andere conserveringsmiddelen
02.01.1	4404		200000	200000	Bosbouw	Hoephout/gekloofde staken/ palen en stokken, enkel ruw bewerkt
02.01.2	1301		200000	200000	Bosbouw	Gomlak (schellak); andere gommen, harsen, gomharsen en balsems van natuurlijke oorsprong
02.01.2	4001	3000	200000	200000	Bosbouw	Balata, gutta-percha, guayule, chickle en dergelijke natuurlijke gommen
02.01.30	4501	1000	200000	200000	Bosbouw	Natuurkurk, ruw of eenvoudig bewerkt
02.01.4	0604		200000	200000	Bosbouw	Delen van planten, alsmede grassen, mossen en korstmossen, voor versiering
02.01.4	1401		200000	200000	Bosbouw	Plantaardige stoffen gebruikt in de mandenmakerij of voor vlechtwerk (bamboe,rotting,riet,bies,teen,raffia,lindebast ed.)
02.01.4	1402		200000	200000	Bosbouw	Plantaardige stoffen gebruikt als opvulmateriaal (kapok,plantehaar (crin vegetal),zee gras ed.)
02.01.4	1403		200000	200000	Bosbouw	Plantaardige stoffen gebruikt v.h.vervaardigen v.bezems en borstels (sorghopluiemen en -stro,hondsgras ed.)
02.01.4	1404	1000	200000	200000	Bosbouw	Plantaardige producten n.e.g., gebruikt als verf- of looistof
02.01.4	1404	9000	200000	200000	Bosbouw	Andere plantaardige producten n.e.g.
02.01.50			200000	200000	Bosbouw	Bosboomkwekerijen
02.02.10			200000	200000	Bosbouw	Diensten in verband met de bosbouw
05.00.1	0301		500000	500100	Verse vis	Vis, levend (zowel consumptie- als siervissen)
05.00.1	0302	1	500000	500100	Verse vis	Vis, vers of gekoeld: zalmachtigen (salmonidae)
05.00.1	0302	2	500000	500100	Verse vis	Vis, vers of gekoeld: platvis
05.00.1	0302	3	500000	500100	Verse vis	Vis, vers of gekoeld: tonijn en boniet
05.00.1	0302	40	500000	500100	Verse vis	Vis, vers of gekoeld: haring
05.00.1	0302	50	500000	500100	Verse vis	Vis, vers of gekoeld: kabeljauw
05.00.1	0302	6	500000	500100	Verse vis	Vis, vers of gekoeld: overige vissoorten
05.00.2	0306	2	500000	500100	Verse vis	Schaaldieren, niet bevroren
05.00.2	0307	10	500000	500100	Verse vis	Oesters
05.00.2	0307	21	500000	500100	Verse vis	Jakobsschelpen en andere schelpdieren van de geslachten Pecten,Chlamys of Placopecten; levend, vers of gekoeld
05.00.2	0307	31	500000	500100	Verse vis	Mosselen; levend, vers of gekoeld
05.00.2	0307	41	500000	500100	Verse vis	Inktvissen en pijlinktvissen; levend, vers of gekoeld
05.00.2	0307	51	500000	500100	Verse vis	Octopus; levend, vers of gekoeld
05.00.2	0307	9100	500000	500100	Verse vis	Andere producten van ongewervelde waterdieren, levend, vers of gekoeld
05.00.3	0508		500000	500900	Ov.aquat.pr.	Koraal en dergelijke stoffen, schelpen en schalen van schaaldieren, weekdieren e.a., alsmede rugplaten van inktvissen
05.00.3	0509		500000	500900	Ov.aquat.pr.	Echte sponsen
05.00.3	1212	2000	500000	500900	Ov.aquat.pr.	Zeewier en andere algen, vers of gedroogd
05.00.4	7101	1000	500000	500900	Ov.aquat.pr.	Echte parels, onbewerkt
05.00.4	7101	2100	500000	500900	Ov.aquat.pr.	Gekweekte parels, onbewerkt
05.00.50			500000	500100	Verse vis	Diensten in verband met de visserij
10.10	2701		1000000	1010000	Steenkool ed	Briketten, eierkolen en dergelijke van steenkool vervaardigde vaste brandstoffen
10.20	2702		1000000	1010000	Steenkool ed	Bruinkool, ook indien geperst
10.30	2703		1000000	1030000	Turf	Turf, turfstrooisel daaronder begrepen (ook indien geperst)
11.10.10	2709	0010	1110100	1110120	Aardgascond.	Aardgascondensaten
11.10.10	2709	0090	1110100	1110110	Aardolie ruw	Ruwe aardolie en ruwe olie uit bitumineuze mineralen
11.10.20	2711	1100	1110200	1110200	Aardgas	Aardgas, vloeibaar gemaakt
11.10.20	2711	2100	1110200	1110200	Aardgas	Aardgas, gasvormig
11.10.30			1110200	1110200	Aardgas	Het vloeibaar maken en opnieuw vergassen van aardgas met het oog op het vervoer
11.10.40	2714	1000	1110100	1110110	Aardolie ruw	Bitumineuze leesteen en bitumineus zand
11.2			1120000	1120000	Exploratie	Diensten in verband met de aardolie- en aardgas- winning (exclusief exploratie)
12	2612		1200000	1200000	Uraniumerts	Uranium- en thoriumerts en concentraten daarvan
13.10	2601	1	1300000	1310000	Ijzererts	Ijzererts en concentraten daarvan, geroost ijzerkies (pyriet)
13.20	2602		1300000	1320000	Ov.n-Fe erts	Mangaanerts en concentraten daarvan, mangaanhoudend ijzererts met mangaangehalte >= 20%

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13.20	2603		1300000	1320000	Ov.n-Fe erts	Kopererts en concentraten daarvan
13.20	2604		1300000	1320000	Ov.n-Fe erts	Nikkelerts en concentraten daarvan
13.20	2605		1300000	1320000	Ov.n-Fe erts	Kobalerts en concentraten daarvan
13.20	2606		1300000	1320000	Ov.n-Fe erts	Aluminiumerts en concentraten daarvan
13.20	2607		1300000	1320000	Ov.n-Fe erts	Looderts en concentraten daarvan
13.20	2608		1300000	1320000	Ov.n-Fe erts	Zinkerts en concentraten daarvan
13.20	2609		1300000	1320000	Ov.n-Fe erts	Tinerts en concentraten daarvan
13.20	2610		1300000	1320000	Ov.n-Fe erts	Chroomerts en concentraten daarvan
13.20	2611		1300000	1320000	Ov.n-Fe erts	Wolframerts en concentraten daarvan
13.20	2613		1300000	1320000	Ov.n-Fe erts	Molybdeenerts en concentraten daarvan
13.20	2614		1300000	1320000	Ov.n-Fe erts	Titaanerts en concentraten daarvan
13.20	2615		1300000	1320000	Ov.n-Fe erts	Niobium-,tantaal-,vanadium- en zirkoniumerts en concentraten daarvan
13.20	2616		1300000	1320000	Ov.n-Fe erts	Zilvererts en erts van andere edele metalen en concentraten daarvan
13.20	2617		1300000	1320000	Ov.n-Fe erts	Antimoonerts en overige non-ferrometaalerts en concentraten daarvan
14.1	2509		1491000	1410000	Natuursteen	Krijt
14.1	2514		1491000	1410000	Natuursteen	Leisteen
14.1	2515		1491000	1410000	Natuursteen	Marmer en andere kalksteen voor de steenhouwerij of voor het bouwbedrijf
14.1	2516		1491000	1410000	Natuursteen	Graniet, zandsteen en andere steen voor de steenhouwerij of voor het bouwbedrijf
14.1	2518		1491000	1410000	Natuursteen	Dolomiet
14.1	2520	1000	1491000	1410000	Natuursteen	Gips en anhydriet
14.1	2521		1491000	1410000	Natuursteen	Kalksteen
14.21.11	2505		1491000	1421100	Zand	Natuurlijk zand
14.21.12	2517		1491000	1421200	Grind	Keistenen, grind, vuurstenen en rolstenen; ander steenslag voor de vervaardiging van beton, het verharden van wegen e.d.
14.21.13	2517		1491000	1421200	Grind	Macadam; teermacadam
14.22	2507		1491000	1422000	Klei	Kaolien en andere kaolienhoudende klei
14.22	2508		1491000	1422000	Klei	Andere klei, andalusiet, kyaniet, sillimaniet, mulliet, chamotte- en dinasaarde (NB.geen potgrond en tuinaarde, zie 145000)
14.3	2502		1499000	1430000	Mineral.chem	Ijzerkies, ongeroost
14.3	2503	0010	1499000	1430000	Mineral.chem	Ruwe zwavel en niet-geraffineerde zwavel
14.3	2510		1499000	1430000	Mineral.chem	Natuurlijk calciumfosfaat, natuurlijk aluminiumcalciumfosfaat en gefosfateerd krijt
14.3	2511		1499000	1430000	Mineral.chem	Natuurlijk bariumsulfaat (zwaarspaat, bariet), natuurlijk bariumcarbonaat (witheriet)
14.3	2527		1499000	1430000	Mineral.chem	Natuurlijke kryoliet, natuurlijke chioliet
14.3	2528		1499000	1430000	Mineral.chem	Natuurlijke boraten en concentraten daarvan, muv.boraten uit natuurl. pekel (brijn); natuurl. boorzuur
14.3	2529	2	1499000	1430000	Mineral.chem	Vloeispaat, ongeacht het % calciumfluoride
14.3	2530	2000	1499000	1430000	Mineral.chem	Kieseriet, epsomiet (natuurlijk magnesiumsulfaat)
14.3	2530	4000	1499000	1430000	Mineral.chem	Ijzerglimmer
14.3	2530	90	1499000	1430000	Mineral.chem	Sepioliet en andere minerale stoffen voor de chemische industrie neg.
14.3	3104	1000	1499000	1430000	Mineral.chem	Carnalliet, sylviniet en andere ruwe natuurlijke kalizouten
14.40	2501		1440000	1440000	Zout	Zout en zuiver natriumchloride
14.50	2504		1499000	1450000	Ov.delfstof	Natuurlijk grafiet
14.50	2506		1499000	1450000	Ov.delfstof	Kwarts en kwartsiet
14.50	2512		1499000	1450000	Ov.delfstof	Diatomeeënaarde, kiezelaarden, schijnbare dichtheid <= 1: kiezelgoer
14.50	2513		1499000	1450000	Ov.delfstof	Puimsteen, natuurlijke schuur-, slijp- en polijstmiddelen
14.50	2519		1499000	1450000	Ov.delfstof	Magnesia en ander magnesiumoxyde
14.50	2524		1499000	1450000	Ov.delfstof	Asbestprodukten
14.50	2525		1499000	1450000	Ov.delfstof	Ruw mica, mica in bladen en micaspittings, micapoederen afval van mica
14.50	2526		1499000	1450000	Ov.delfstof	Talk en natuurlijk speksteen
14.50	2529	1000	1499000	1450000	Ov.delfstof	Veldspaat
14.50	2529	3000	1499000	1450000	Ov.delfstof	Leuciet, nefelien en nefelien-syeniet
14.50	2530	10	1499000	1450000	Ov.delfstof	Vermiculiet, perliet en chloriet (niet geëxpandeerd)
14.50	2621		1499000	1450000	Ov.delfstof	Andere slakken en andere assen, incl. as van zeewier
14.50	2714	9000	1499000	1450000	Ov.delfstof	Natuurlijk bitumen en natuurlijk asfalt; asfaltiet en asfaltsteen
14.50	7102	1000	1499000	1450000	Ov.delfstof	Edelstenen en halfedelstenen (excl. industrie- diamant), onbewerkt of enkel gezaagd of ruw bewerkt
14.50	7102	2100	1499000	1450000	Ov.delfstof	Industriediamant, onbewerkt of enkel gezaagd, gekloofd of ruw gesneden
14.50	7102	3100	1499000	1450000	Ov.delfstof	Andere diamant, onbewerkt of enkel gezaagd/gekloofd of ruw gesneden
14.50	7103	1000	1499000	1450000	Ov.delfstof	Natuurlijke (half-)edelstenen, andere dan diamant, niet aaneengeregen/gevat of gezet
15.11.11	0201		1511110	1511110	Kalf-/rundvl	Vlees van runderen, vers of gekoeld
15.11.12	0202		1511110	1511110	Kalf-/rundvl	Vlees van runderen, bevroren
15.11.13	0203		1511130	1511130	Varkensvlees	Vlees van varkens, vers of gekoeld
15.11.14	0203		1511130	1511130	Varkensvlees	Vlees van varkens, bevroren
15.11.15	0204		1518000	1511190	Ov. vlees	Vlees van schapen, vers of gekoeld
15.11.16	0204		1518000	1511190	Ov. vlees	Vlees van schapen, bevroren
15.11.17	0204		1518000	1511190	Ov. vlees	Vlees van geiten, vers/ gekoeld of bevroren
15.11.18	0205		1518000	1511190	Ov. vlees	Vlees van paarden/ezels/muieldieren of muilezels, vers/ gekoeld of bevroren
15.11.19	0206	10	1511110	1511110	Kalf-/rundvl	Eetbare slachtafvallen van runderen, vers of gekoeld
15.11.19	0206	2	1511110	1511110	Kalf-/rundvl	Eetbare slachtafvallen van runderen, bevroren

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15.11.19	0206	30	1511130	1511130	Varkensvlees	Eetbare slachtafvalen van varkens, vers of gekoeld
15.11.19	0206	4	1511130	1511130	Varkensvlees	Eetbare slachtafvalen van varkens, bevroren
15.11.19	0206	80	1518000	1511190	Ov. vlees	Eetbare slachtafvalen van schapen/geiten/paarden/ezels/muieldieren, vers of gekoeld
15.11.19	0206	90	1518000	1511190	Ov. vlees	Eetbare slachtafvalen van schapen/geiten/paarden/ezels/muieldieren, bevroren
15.11.2	4101		1519000	1511220	Huiden onbew	Ongelooide huiden en vellen van runderen of paardachtigen
15.11.2	4102		1519000	1511220	Huiden onbew	Ongelooide huiden en vellen van schapen of lammeren
15.11.2	4103	10	1519000	1511220	Huiden onbew	Ongelooide huiden en vellen van geiten
15.11.2	5101	1900	1519000	1511220	Huiden onbew	Huidwol
15.11.30	0209		1518000	1511300	Dierlijk vet	Spek en vet van varkens en pluimvee, ruw of gesmolten
15.11.30	1501		1518000	1511300	Dierlijk vet	Reuzel, ander varkensvet en vet van pluimvee, gesmolten
15.11.30	1502		1518000	1511300	Dierlijk vet	Rund-, schape- of geitevet, ruw of gesmolten
15.11.40	0502		1519000	1519000	N.eetb.sl.af	Ruwe afvalen, niet geschikt voor menselijke consumptie
15.11.40	0504		1519000	1519000	N.eetb.sl.af	Darmen, blazen en magen van dieren (geen vissen), in hun geheel of in stukken
15.11.40	0506		1519000	1519000	N.eetb.sl.af	Beenderen en hoornpitten, ruw/ontvet of eenvoudig voorbehandeld
15.11.40	0507		1519000	1519000	N.eetb.sl.af	Ivoor, schildpad, walvisbaard, horen, gewei, hoeven, nagels, klauwen en snavel; ruw of eenvoudig voorbehandeld
15.11.40	0511	99	1519000	1519000	N.eetb.sl.af	Andere producten van dierlijke oorsprong (niet geschikt voor menselijke consumptie): pezen, zenen, embryo's ed. afval
15.12.1	0207		1512100	1512100	Pluimv.vlees	Vlees en eetbare slachtafvalen van pluimvee, bevroren
15.12.1	0207		1512100	1512100	Pluimv.vlees	Vlees en eetbare slachtafvalen van pluimvee, vers of gekoeld
15.12.1	0208	10	1512100	1512100	Pluimv.vlees	Vlees en eetbare slachtafvalen van konijnen of hazen, vers/gekoeld of bevroren
15.12.1	0208	90	1512100	1512100	Pluimv.vlees	Vlees en eetbare slachtafvalen van tamme duiven, wild, walvissen, robben ea., vers/gekoeld of bevroren
15.12.20	0505		1519000	1519000	N.eetb.sl.af	Veren, dons en huiden van vogels met veren bezet; ruw/gereinigd doch niet verder bewerkt
15.13.11	0210		1518000	1513110	Bewrkt vlees	Vlees en eetbare slachtafvalen, gezouten, gepekeld, gedroogd of gerookt; meel en poeder van vlees of van eetbare slachtafval
15.13.12	1601		1518000	1513120	Ov.vleesprod	Worst van alle soorten, van vlees, van slachtafvalen of van bloed, voor menselijke consumptie
15.13.12	1602	20	1518000	1513120	Ov.vleesprod	Bereidingen en conserven van lever van andere dieren of pluimvee, behalve eenden of ganzen
15.13.12	1602	3	1518000	1513120	Ov.vleesprod	Andere bereidingen van vlees van kalkoenen
15.13.12	1602	4	1518000	1513120	Ov.vleesprod	Andere bereidingen van varkensvlees, inclusief mengsels, n.e.g., andere bereidingen van rundvlees
15.13.12	1602	50	1518000	1513120	Ov.vleesprod	Andere bereidingen van vlees, incl. bereidingen van bloed (van alle dieren)
15.13.12	1602	90	1518000	1513120	Ov.vleesprod	Extracten en sappen van vlees, vis en ongewervelde waterdieren
15.13.12	1603		1518000	1513120	Ov.vleesprod	Meel, poeder en pellets van vlees of van slachtafvalen, ongeschikt voor menselijke consumptie; kanen
15.13.13	2301	1000	1519000	1519000	N.eetb.sl.af	Meel, poeder en pellets van vlees of van slachtafvalen, ongeschikt voor menselijke consumptie; kanen
15.13.9			9991210	9991210	Loondien.bin	Koken en andere voorbereidende diensten voor de vervaardiging van vleesproducten
15.13.9			9991220	9991220	Loondien.exp	Koken en andere voorbereidende diensten voor de vervaardiging van vleesproducten
15.20	0302	70	1520000	1520000	Bewerkte vis	Visselevers, hom en kuit, vers of gekoeld
15.20	0303		1520000	1520000	Bewerkte vis	Vis, visselevers, hom en kuit, bevroren
15.20	0304		1520000	1520000	Bewerkte vis	Ander visvlees, bevroren
15.20	0304		1520000	1520000	Bewerkte vis	Visfilets en ander visvlees, vers of gekoeld
15.20	0305		1520000	1520000	Bewerkte vis	Vis, gedroogd, gezouten of gepekeld; gerookte vis; vismeel, geschikt voor menselijke consumptie
15.20	0306	1	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0307	29	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0307	39	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0307	49	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0307	59	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0307	99	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0511	91	1520000	1520000	Bewerkte vis	Producten n.e.g., van vis, van schaaldieren, van weekdieren en van andere ongewervelde waterdieren
15.20	1604		1520000	1520000	Bewerkte vis	Andere bereidingen en conserven van vis; kaviaar
15.20	1605		1520000	1520000	Bewerkte vis	Andere bereidingen en conserven van schaaldieren, van weekdieren en van andere ongewervelde water- dieren
15.20	2301	2000	1520000	1520000	Bewerkte vis	Meel, poeder en pellets, ongeschikt voor menselijke consumptie, van vis, van schaaldieren, van weekdieren en van andere ongew
15.31	0710	1000	1531000	1531000	Aardappelpr.	Aardappelen, bevroren
15.31	0712	9005	1531000	1531000	Aardappelpr.	Aardappelen, ook indien in stukken of in schijven gesneden, doch niet op andere wijze bereid



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15.31	1105		1531000	1531000	Aardappelpr.	Conserven van aardappelen
15.31	2004	10	1531000	1531000	Aardappelpr.	Conserven van aardappelen
15.31	2005	20	1531000	1531000	Aardappelpr.	Conserven van aardappelen
15.32	2009		1532000	1532000	Vruchtesap	Vruchte- en groentesappen
15.33.11	0710	2	1533000	1533110	Diepvr.grnte	Groenten, bevroren
15.33.11	0710	3000	1533000	1533110	Diepvr.grnte	Groenten, bevroren
15.33.11	0710	4000	1533000	1533110	Diepvr.grnte	Suikermais, bevroren
15.33.11	0710	80	1533000	1533110	Diepvr.grnte	Groenten, bevroren
15.33.11	0710	9000	1533000	1533110	Diepvr.grnte	Groenten, bevroren
15.33.12	0711		1533000	1533190	Ov.bew.grnte	Groenten, voorlopig verduurzaamd
15.33.13	0712	2000	1533000	1533190	Ov.bew.grnte	Gedroogde uien
15.33.13	0712	3000	1533000	1533190	Ov.bew.grnte	Gedroogde paddestoelen en truffels
15.33.13	0712	901	1533000	1533190	Ov.bew.grnte	Gedroogde suikermais
15.33.13	0712	9030	1533000	1533190	Ov.bew.grnte	Gedroogde tomaten
15.33.13	0712	9050	1533000	1533190	Ov.bew.grnte	Gedroogde wortelen
15.33.13	0712	9090	1533000	1533190	Ov.bew.grnte	Andere gedroogde groenten (geen aardappelen)
15.33.14.23	2002	10	1533000	1533190	Ov.bew.grnte	Tomaten, op andere wijze verduurzaamd dan in azijn of azijnzuur
15.33.14.25	2002	90	1533000	1533140	Tomatenprod.	Tomatenpuree
15.33.14.27	2002	90	1533000	1533140	Tomatenprod.	Geconcentreerde tomatenpuree
15.33.14.3	2003		1533000	1533190	Ov.bew.grnte	Paddenstoelen en truffels, op andere wijze bereid of verduurzaamd dan in azijn of azijnzuur
15.33.14.4	2004	90	1533000	1533190	Ov.bew.grnte	Andere groenten, op andere wijze verduurzaamd dan in azijn, enz., bevroren, n.e.g.
15.33.14.6	2005	4000	1533000	1533190	Ov.bew.grnte	Erwten, op andere wijze verduurzaamd dan in azijn of azijnzuur, niet bevroren
15.33.14.6	2005	5	1533000	1533190	Ov.bew.grnte	Andere bonen, op andere wijze verduurzaamd dan in azijn, enz. niet bevroren
15.33.14.6	2005	6000	1533000	1533190	Ov.bew.grnte	Asperges op andere wijze verduurzaamd dan in azijn of azijnzuur, niet bevroren
15.33.14.6	2005	70	1533000	1533190	Ov.bew.grnte	Olijven, op andere wijze verduurzaamd dan in azijn of azijnzuur, niet bevroren
15.33.14.6	2005	8000	1533000	1533190	Ov.bew.grnte	Suikermais, op andere wijze verduurzaamd dan in azijn of azijnzuur, niet bevroren
15.33.14.9	2005	90	1533000	1533190	Ov.bew.grnte	Andere groenten en mengsels van groenten, op andere wijze verduurzaamd dan in azijn of azijnzuur, niet bevroren
15.33.15	2001		1533000	1533190	Ov.bew.grnte	Groenten verduurzaamd in azijn of azijnzuur
15.33.21	0811		1533000	1533210	Fruitconserv	Vruchten en noten, al dan niet gekookt, bevroren
15.33.21	1904	2010	1533000	1533210	Fruitconserv	Bereidingen van de soort Musli, op basis van niet geroosterde graanvlokken
15.33.22	2007	9	1533000	1533210	Fruitconserv	Jam, vruchtengelei, vruchten- en notenmoes en vruchten- en notenpasta
15.33.23	2008	1	1533000	1533290	Ov.bew.fruit	Pindakaas; noten, grondnoten, enz., gebrand, gezouten of op andere wijze bereid, n.e.g.
15.33.24	0812		1533000	1533290	Ov.bew.fruit	Vruchten en noten, voorlopig verduurzaamd, niet voor dadelijke consumptie
15.33.25.10	0806	20	1533000	1533290	Ov.bew.fruit	Rozijnen en krenten
15.33.25.20	0813	1000	1533000	1533210	Fruitconserv	Overig fruit, gedroogd
15.33.25.20	0813	2000	1533000	1533210	Fruitconserv	Overig fruit, gedroogd
15.33.25.20	0813	3000	1533000	1533210	Fruitconserv	Overig fruit, gedroogd
15.33.25.20	0813	40	1533000	1533210	Fruitconserv	Overig fruit, gedroogd
15.33.25.20	0813	501	1533000	1533210	Fruitconserv	Overig fruit, gedroogd
15.33.25.20	0813	503	1533000	1533290	Ov.bew.fruit	Mengsels van noten
15.33.25.20	0813	509	1533000	1533290	Ov.bew.fruit	Mengsels van noten
15.33.25.30	0814		1533000	1533210	Fruitconserv	Schillen van citrusvruchten en van meloenen, vers, bevroren, gedroogd, gezouten
15.33.25.50	2008	20	1533000	1533210	Fruitconserv	Ananas, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	30	1533000	1533210	Fruitconserv	Citrusvruchten, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	40	1533000	1533210	Fruitconserv	Peren, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	50	1533000	1533210	Fruitconserv	Abrikozen vruchten, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	60	1533000	1533210	Fruitconserv	Kersen, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	70	1533000	1533210	Fruitconserv	Perziken, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	80	1533000	1533210	Fruitconserv	Aardbeien, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	9	1533000	1533210	Fruitconserv	Palmhart en mengsels, op andere wijze bereid of verduurzaamd
15.33.26	1212	3000	1533000	1533290	Ov.bew.fruit	Pitten van abrikozen, van perziken of pruimen
15.33.30	2308		1533000	1533290	Ov.bew.fruit	Plantaardige zelfstandigheden en plantaardig afval plantaardige residuen en bijproducten
15.33.90			9991210	9991210	Loondien.bin	Koken en andere voorbereidende diensten voor de conservering van groenten
15.33.90			9991220	9991220	Loondien.exp	Koken en andere voorbereidende diensten voor de conservering van groenten
15.41.1	1503		1541100	1541100	Olien/vetten	Overige dierlijke oliën en vetten, andere dan runder-, schape-, geite- en varkensvet, en vet van gevogelte
15.41.1	1504		1541100	1541100	Olien/vetten	Olien en vetten, van vis of van zeezoogdieren, alsmede fracties daarvan, ook indien geraffineerd, doch niet chemisch gewijzigd
15.41.1	1506		1541100	1541100	Olien/vetten	Overige dierlijke olien en vetten, alsmede fracties daarvan, ook indien geraffineerd, doch niet chemisch gewijzigd
15.41.1	1507		1541100	1541100	Olien/vetten	Ruwe sojaolie
15.41.1	1508		1541100	1541100	Olien/vetten	Ruwe grondnotenolie
15.41.1	1509		1541100	1541100	Olien/vetten	Ruwe olijfolie
15.41.1	1511	10	1541100	1541100	Olien/vetten	Ruwe palmolie
15.41.1	1512		1541100	1541100	Olien/vetten	Ruwe katoenzaad-, zonnebloemzaad- en safflorolie

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15.41.1	1513	11	1541100	1541100	Olien/vetten	Ruwe kokosolie (kopraolie)
15.41.1	1513	21	1541100	1541100	Olien/vetten	Ruwe palmpitten- en babassunoten- olie
15.41.1	1514		1541100	1541100	Olien/vetten	Ruwe raapzaad-, koolzaad- en mosterdzaadolie
15.41.1	1515	1	1541100	1541100	Olien/vetten	Ruwe lijnolie
15.41.20	1404	2000	1541100	1541100	Olien/vetten	Katoenlinters
15.41.31	2304		1541300	1541300	Veekoeken	Perskoeken en andere vaste afvallen van plantaardige oliën en vetten
15.41.31	2305		1541300	1541300	Veekoeken	Perskoeken en andere vaste afvallen van plantaardige oliën en vetten
15.41.31	2306		1541300	1541300	Veekoeken	Perskoeken en andere vaste afvallen van plantaardige oliën en vetten
15.41.32	1208		1541100	1541100	Olien/vetten	Meel van oliehoudende zaden en vruchten, ander dan mosterdmeel
15.42.11	1507		1541100	1541100	Olien/vetten	Geraffineerde sojaolie en fracties daarvan, niet chemisch gewijzigd
15.42.11	1508		1541100	1541100	Olien/vetten	Geraffineerde grondnotenolie en fracties daarvan, niet chemisch gewijzigd
15.42.11	1509		1541100	1541100	Olien/vetten	Geraffineerde olijfolie en fracties daarvan, niet chemisch gewijzigd
15.42.11	1510		1541100	1541100	Olien/vetten	Andere olie en fracties daarvan, uitsluitend verkregen uit olijven, ook indien geraffineerd, doch niet chemisch gewijzigd
15.42.11	1512		1541100	1541100	Olien/vetten	Geraffineerde katoenzaad-, zonnebloemzaad- en saffloerolie en fracties daarvan, niet chemisch gewijzigd
15.42.11	1514		1541100	1541100	Olien/vetten	Geraffineerde raapzaad-, koolzaad- en mosterdzaadolie en fracties daarvan, niet chemisch gewijzigd
15.42.11	1515	50	1541100	1541100	Olien/vetten	Sesamololie en fracties daarvan, niet chemisch gewijzigd
15.42.12.10	1511	901	1543000	1543000	Margarine ed	Vaste fracties van geraffineerde palmolie, niet chemisch gewijzigd
15.42.12.10	1511	909	1541100	1541100	Olien/vetten	Andere geraffineerde palmolie, niet chemisch gewijzigd
15.42.12.20	1513	191	1543000	1543000	Margarine ed	Vaste fracties van geraffineerde kokosolie (kopraolie), niet chemisch gewijzigd
15.42.12.20	1513	1930	1541100	1541100	Olien/vetten	Andere geraffineerde kokosolie (kopraolie), niet chemisch gewijzigd
15.42.12.20	1513	199	1541100	1541100	Olien/vetten	Andere geraffineerde kokosolie (kopraolie), niet chemisch gewijzigd
15.42.12.30	1513	291	1543000	1543000	Margarine ed	Vaste fracties van geraffineerde palmpitten- en babassunotenolie, niet chemisch gewijzigd
15.42.12.30	1513	2930	1541100	1541100	Olien/vetten	Andere geraffineerde palmpitten- en babassunotenolie, niet chemisch gewijzigd
15.42.12.30	1513	2950	1541100	1541100	Olien/vetten	Andere geraffineerde palmpitten- en babassunotenolie, niet chemisch gewijzigd
15.42.12.30	1513	299	1541100	1541100	Olien/vetten	Andere geraffineerde palmpitten- en babassunotenolie, niet chemisch gewijzigd
15.42.12.40	1515	1	1541100	1541100	Olien/vetten	Geraffineerde lijnolie en fracties daarvan, niet chemisch gewijzigd
15.42.12.50	1515	30	1541100	1541100	Olien/vetten	Ricinusolie en fracties daarvan, niet chemisch gewijzigd
15.42.12.60	1515	4000	1541100	1541100	Olien/vetten	Tungolie en fracties daarvan, niet chemisch gewijzigd
15.42.12.70	1515	60	1541100	1541100	Olien/vetten	Jojoba-olie en fracties daarvan, niet chemisch gewijzigd
15.42.12.90	1515	90	1541100	1541100	Olien/vetten	Andere plantaardige vetten en vette oliën, alsmede fracties daarvan, n.e.g., niet chemisch gewijzigd
15.42.13	1516	10	1543000	1543000	Margarine ed	Dierlijke vetten en oliën, alsmede fracties daarvan, gehydrogeneerd, veresterd, doch niet verder bereid
15.42.13	1516	2010	1541100	1541100	Olien/vetten	Gehydrogeneerde ricinusolie, zogenaamde opalwax
15.42.13	1516	209	1543000	1543000	Margarine ed	Andere dierlijke en plantaardige vetten en oliën, alsmede fracties daarvan, gehydrogeneerd, veresterd, doch niet verder bereid
15.42.20	1521	10	1541100	1541100	Olien/vetten	Plantaardige was (andere dan triglyceriden)
15.42.20	1522		1541100	1541100	Olien/vetten	Degras; afvallen van vetstoffen of van dierlijke of plantaardige was
15.43	1517		1543000	1543000	Margarine ed	Margarine en andere vetten voor menselijke consumptie
15.51.11.30	0401	10	1551113	1551113	Ondermelk	Melk, vetgehalte <= 1%, niet ingedikt en zonder zoetstoffen
15.51.11.50	0401	2011	1551115	1551115	Cons.melk	Melk, 1% < vetgehalte <= 3%, niet ingedikt en zonder zoetstoffen
15.51.11.50	0401	2091	1551115	1551115	Cons.melk	Melk, 3% < vetgehalte <= 6%, niet ingedikt en zonder zoetstoffen
15.51.12	0401	30	1551900	1551120	Cons.room	Melk en room met een vetgehalte van meer dan 6%, niet ingedikt, zonder toegevoegde suiker of andere zoetstoffen
15.51.20.30	0402	10	1551200	1551203	Mager m.poed	Melk in vaste vorm met een vetgehalte van niet meer dan 1,5 %
15.51.20.50	0402	2	1551200	1551205	Volle m.poed	Melk en room in vaste vorm met een vetgehalte van meer dan 1,5 %, zonder zoetstoffen
15.51.20.70	0402	2	1551200	1551205	Volle m.poed	Andere melk en room in vaste vorm met een vetgehalte van meer dan 1,5 %
15.51.30.30	0405	101	1551303	1551303	Boter	Natuurlijke boter, met een vetgehalte van niet meer dan 85%
15.51.30.30	0405	1030	1551303	1551303	Boter	Gerecombineerde boter, met een vetgehalte van niet meer dan 85%
15.51.30.30	0405	1050	1551303	1551303	Boter	Weiboter, met een vetgehalte van niet meer dan 85%
15.51.30.30	0405	20	1551303	1551303	Boter	Zuivelpasta's, met een vetgehalte van meer dan 39 doch minder dan 80 gewichtspercenten
15.51.30.50	0405	1090	1551305	1551305	Boterolie	Andere boter, met een vetgehalte van niet meer dan 85%
15.51.30.50	0405	90	1551305	1551305	Boterolie	Boter en ander melkvet, met een vetgehalte van meer dan 85% (boterolie)
15.51.40	0406		1551400	1551400	Kaas	Kaas en wrongel
15.51.51	0402	9111	1551900	1551510	Gecond.melk	Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen, andere dan in vaste vorm
15.51.51	0402	9119	1551113	1551113	Ondermelk	Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen, andere dan in vaste vorm
15.51.51	0402	913	1551900	1551510	Gecond.melk	Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen, andere dan in vaste vorm
15.51.51	0402	915	1551900	1551510	Gecond.melk	Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen, andere dan in vaste vorm
15.51.51	0402	919	1551900	1551510	Gecond.melk	Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen,

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15.51.51	0402	99	1551900	1551510	Gecond.melk	andere dan in vaste vorm Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen, andere dan in vaste vorm
15.51.52.30	0403	10	1551900	1551523	Yoghurt	Yoghurt
15.51.52.50	0403	90	1551900	1551525	Gist/zuurpr.	Andere gegiste of aangezuurde melk of room
15.51.53	3501	10	1551900	1551590	Ov.zuivelpr.	Caseïne
15.51.54	1702	1	1551900	1551590	Ov.zuivelpr.	Lactose (melksuiker) en melksuikerstroop
15.51.55.3	0404	10	1551550	1551550	Wei weiprod.	Wei en gewijzigde wei, ook indien ingedikt of met toegevoegde suiker of andere zoetstoffen
15.51.55.90	0404	90	1551900	1551590	Ov.zuivelpr.	Produkten bestaande uit natuurlijke bestanddelen van melk, n.e.g.
15.52.10	2105		1552000	1552000	Cons. ijs	Consumptie-ijs
15.61.10	1006	20	1561000	1561100	Rijst	Gedopte rijst
15.61.21	1101		1561000	1561210	Meel v.graan	Meel van tarwe of van mengkoren
15.61.22	1102		1561000	1561210	Meel v.graan	Meel van granen, n.e.g.
15.61.23	1106		1561000	1561210	Meel v.graan	Ander plantaardig meel en gries
15.61.24	1901	2000	1561000	1561240	Deegmengsels	Mengsels en deeg, voor de bereiding van bakkerswaren
15.61.3	1103		1561000	1561300	Ov.graanprod	Gries en griesmeel van andere granen
15.61.3	1103		1561000	1561300	Ov.graanprod	Gries, griesmeel en pellets van tarwe
15.61.3	1103		1561000	1561300	Ov.graanprod	Pellets van andere granen (behalve tarwe)
15.61.3	1104		1561000	1561300	Ov.graanprod	Bewerkte granen
15.61.3	1904	10	1561000	1561300	Ov.graanprod	Graanpreparaten verkregen door poffen of door roosteren
15.61.3	1904	209	1561000	1561300	Ov.graanprod	Bereidingen op basis van mais, rijst of andere van (on-)geroosterde graanvlokken of mengsels daarvan
15.61.3	1904	90	1561000	1561300	Ov.graanprod	Andere granen dan maïs, in de vorm van korrels, voorgekookt of op andere wijze bereid
15.61.40	1006	30	1561000	1561100	Rijst	Halfwitte of volwitte rijst
15.61.40	1006	4000	1561000	1561100	Rijst	Halfwitte of volwitte rijst
15.61.50	2302		1561000	1561300	Ov.graanprod	Zemelen en andere resten van het bewerken van granen
15.62.10	1515	2	1562000	1562900	Ov.zetm.prod	Maisolie en fracties daarvan, niet chemisch gewijzigd
15.62.21	1702	30	1562000	1562210	Suikers	Glucose en glucosestroop
15.62.21	1702	40	1562000	1562210	Suikers	Glucose en glucosestroop
15.62.21	1702	5000	1562000	1562210	Suikers	Chemisch zuivere fructose
15.62.21	1702	60	1562000	1562210	Suikers	Andere fructose, fructosestroop
15.62.21	1702	90	1562000	1562210	Suikers	Andere, invertsuiker daaronder begrepen
15.62.22.1	1108	1	1562000	1562220	Zetmeel	Zetmeel
15.62.22.30	1108	2000	1562000	1562900	Ov.zetm.prod	Inuline
15.62.22.50	1109		1562000	1562900	Ov.zetm.prod	Tarwegluten ook indien gedroogd
15.62.22.70	3505	10	1562000	1562900	Ov.zetm.prod	Dextrine en ander zetmeel, veresterd of veretherd
15.62.23	1903		1562000	1562900	Ov.zetm.prod	Tapioca en soortgelijke producten bereid uit zetmeel, in vlokken, korrels, parels en dergelijke
15.62.30	2303	10	1562000	1562900	Ov.zetm.prod	Afvallen van zetmeelfabrieken en dergelijk afval
15.71.10	2309	9010	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	9020	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	9031	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	9033	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9035	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9039	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9041	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	9043	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9049	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9051	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	9053	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9059	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9070	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	909	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.20	1214	1000	1571090	1571090	Ov.veev.prod	Luzernemeel en luzerne in pellets
15.72.10	2309	10	1572000	1572000	Hond/katvoer	Bereide voeders voor huisdieren
15.81.11	1905	9030	1581000	1581110	Brood	Vers brood
15.81.12	1905	9060	1582000	1582010	Gebak/biscui	Vers gebak
15.82.11.30	1905	1000	1582000	1582090	Ov.bakk.prod	Bros gebakken brood, zogenaamd Knäckebröd
15.82.11.50	1905	40	1582000	1582090	Ov.bakk.prod	Beschuit, geroosterd brood en dergelijke geroosterde producten
15.82.12.30	1905	20	1582000	1582090	Ov.bakk.prod	Ontbijtkoek
15.82.12.5	1905	30	1582000	1582010	Gebak/biscui	Koekjes en biscuits, gezoet; wafels en wafeltjes
15.82.13.10	1905	9010	1582000	1582090	Ov.bakk.prod	Matzes
15.82.13.20	1905	9020	1582000	1582090	Ov.bakk.prod	Ouwel in bladen, hosties en dergelijke producten
15.82.13.30	1905	904	1582000	1582010	Gebak/biscui	Wafels en wafeltjes, met een watergehalte van meer dan 10 %
15.82.13.40	1905	904	1582000	1582010	Gebak/biscui	Koekjes en biscuits, niet gezoet
15.82.13.50	1905	9055	1582000	1582010	Gebak/biscui	Geextrudeerde en geëxpandeerde producten, gezouten of gearomatiseerd
15.82.13.90	1905	9090	1582000	1582010	Gebak/biscui	Andere koekjes en biscuits, ongezoet
15.83.11	1701		1583000	1583110	Suiker	Rietsuiker en beetwortelsuiker, ruw
15.83.12	1701		1583000	1583110	Suiker	Rietsuiker en beetwortelsuiker, geraffineerd, alsmede chemisch zuivere saccharose, in vaste vorm, niet gearomatiseerd of met toegevoegde
15.83.13	1701		1583000	1583110	Suiker	Rietsuiker en beetwortelsuiker, gearomatiseerd of met toegevoegde

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15.83.13	1702	20	1583000	1583110	Suiker	kleurstoffen
15.83.14	1703		1583000	1583900	Bijpr.suiker	Ahornsuiker en ahornsuikerstroop
15.83.20	2303	20	1583000	1583900	Bijpr.suiker	Melasse
15.84.11	1803		1584010	1584110	Cacaomassa	Bietenpulp, uitgeperst suikerriet (ampas) en andere afvalen van de suikerindustrie
15.84.12	1804		1584010	1584120	Cacaoboter	Cacaopasta
15.84.13	1805		1584010	1584190	Cacaopoeder	Cacaoboter, cacaovet en cacao-olie
15.84.14	1806	10	1584010	1584190	Cacaopoeder	Cacaopoeder, zonder toegevoegde suiker of andere zoetstoffen
15.84.21.3	1806	2010	1584010	1584210	Couverture	Cacaopoeder waaraan suiker of andere zoetstoffen zijn toegevoegd
15.84.21.3	1806	2030	1584010	1584210	Couverture	Chocolade, enz., cacao bevattende, in blokken of staven, gewicht > 2 kg, met een gehalte aan cacaoboter >= 31 %
15.84.21.3	1806	2050	1584010	1584210	Couverture	Chocolade, enz., cacao bevattende, in blokken of staven, gewicht > 2 kg, met een gehalte aan cacaoboter >= 25 % en < 31 %
15.84.21.50	1806	2070	1584020	1584220	Chocoladepr.	Chocolade, enz., cacao bevattende, in blokken of staven, gewicht > 2 kg, met een gehalte aan cacaoboter >= 18 % en < 25 %
15.84.21.70	1806	2080	1584020	1584220	Chocoladepr.	Andere bereidingen, zogenaamde 'chocolate milk crumb', met een gewicht van meer dan 2 kg
15.84.21.90	1806	2095	1584020	1584220	Chocoladepr.	Andere bereidingen, z.g. 'cacaofantasie', met een gewicht van meer dan 2 kg
15.84.22.3	1806	3	1584020	1584220	Chocoladepr.	Andere bereidingen die cacao bevatten (geen 'chocolate milk crumb en cacaofantasie') met een gewicht van meer dan 2 kg
15.84.22.4	1806	901	1584020	1584220	Chocoladepr.	Chocolade en andere bereidingen voor menselijk gebruik die cacao bevatten, gevuld
15.84.22.5	1806	903	1584020	1584220	Chocoladepr.	Bonbons, met alcohol
15.84.22.60	1806	9050	1584020	1584230	Suikerwerk	Andere chocolade, gevuld
15.84.22.70	1806	9060	1584020	1584220	Chocoladepr.	Suikerwerk en overeenkomstige bereidingen, die cacao bevatten
15.84.22.80	1806	9070	1584020	1584220	Chocoladepr.	Boterhampasta die cacao bevat
15.84.22.90	1806	9090	1584020	1584220	Chocoladepr.	Bereidingen voor dranken, die cacao bevatten
15.84.23	1704		1584020	1584230	Suikerwerk	Bereidingen, cacao bevattend, excl. chocolate in repen/staven/blokken e.d., bonbons- pralines- boterhampasta- bereidingen voo
15.84.24	2006		1584020	1584900	Ov.zoetwaren	Suikerwerk zonder cacao, witte chocolade daaronder begrepen
15.84.30	1802		1584020	1584900	Ov.zoetwaren	Vruchten, noten, vruchteschillen en andere plante- delen, gekonfijt met suiker
15.85	1902		1589000	1585000	Deegwaren	Cacaodoppen, cacaoschillen, cacaovliesen en andere afvalen van cacao
15.86.11	0901	1200	1586000	1586110	Koffie	Macaroni, noedels, koekoeks en dergelijke produkten
15.86.11	0901	2	1586000	1586110	Koffie	Cafe 'nevrije koffie en gebrande koffie
15.86.12	0901	90	1586000	1586110	Koffie	Cafe 'nevrije koffie en gebrande koffie
15.86.12	2101	1	1586000	1586110	Koffie	Koffiesurrogaten; extracten, essences en concentraten van koffie of van koffiesurrogaten
15.86.12	2101	30	1586000	1586110	Koffie	Koffiesurrogaten; extracten, essences en concentraten van koffie of van koffiesurrogaten
15.86.13	0902	1000	1586000	1586130	Thee	Koffiesurrogaten; extracten, essences en concentraten van koffie of van koffiesurrogaten
15.86.13	0902	3000	1586000	1586130	Thee	Groene (niet-gefermenteerde) thee, zwarte (gefermenteerde) thee en gedeeltelijk gefermenteerde thee in onmiddellijke verpakki
15.86.14	2101	20	1586000	1586130	Thee	Groene (niet-gefermenteerde) thee, zwarte (gefermenteerde) thee en gedeeltelijk gefermenteerde thee in onmiddellijke verpakki
15.86.15			1586000	1586130	Thee	Extracten, essences en concentraten en preparaten van thee of van matÚ
15.86.20	0901	90	1586000	1586110	Koffie	KruidentheeUn
15.87	0904	1200	1589000	1587000	Specery/saus	Bolsters en schillen van koffie
15.87	0904	2090	1589000	1587000	Specery/saus	Peper, fijngemaakt of gemalen
15.87	0906	2000	1589000	1587000	Specery/saus	Vruchten van de geslachten Capsicum en Pimenta, fijngemaakt of gemalen
15.87	0908	1090	1589000	1587000	Specery/saus	Kaneel en kaneelknoppen, fijngemaakt of gemalen
15.87	0908	2090	1589000	1587000	Specery/saus	Muskaatnoten, fijngemaakt of gemalen
15.87	0909	3090	1589000	1587000	Specery/saus	Foelie, fijngemaakt of gemalen
15.87	0909	4090	1589000	1587000	Specery/saus	Komijnzaad, fijngemaakt of gemalen
15.87	0909	5090	1589000	1587000	Specery/saus	Karwijzaad, fijngemaakt of gemalen
15.87	0910	2090	1589000	1587000	Specery/saus	Venkelzaad en jeneverbessen, fijngemaakt of gemalen
15.87	0910	4019	1589000	1587000	Specery/saus	Saffraan, fijngemaakt of gemalen
15.87	0910	9190	1589000	1587000	Specery/saus	Tijm, fijngemaakt of gemalen
15.87	0910	9999	1589000	1587000	Specery/saus	Mengsels van specerijen, fijngemaakt of gemalen
15.87	2103		1589000	1587000	Specery/saus	Andere mengsels van specerijen, fijngemaakt of gemalen
15.87	2209		1589000	1587000	Specery/saus	Sausen en preparaten voor sausen; samengestelde kruidertijen e.d.; mosterdmee en bereide mosterd
15.88.10	1602	1000	1589000	1588107	Kind-/dieetv	Tafelazijn, natuurlijke of verkregen uit azijnzuur
15.88.10	1901	1000	1589000	1588107	Kind-/dieetv	Gehomogeniseerde bereidingen van vlees, van slachtafvalen of van bloed
15.88.10	2005	1000	1589000	1588107	Kind-/dieetv	Bereidingen voor de voeding van kinderen, opgemaakt voor de verkoop in het klein
15.88.10	2007	10	1589000	1588107	Kind-/dieetv	Gehomogeniseerde groenten, op andere wijze verduurzaamd dan in azijn, enz., niet bevroren
15.88.10	2104	2000	1589000	1588107	Kind-/dieetv	Jam, vruchtengelei, marmelade, enz., gehomogeniseerd
15.89.11	2104	10	1589000	1589110	Soepen	Samengestelde gehomogeniseerde produkten voor menselijke consumptie
15.89.12	0408		1589000	1589120	Ov.bakk.grst	Preparaten voor soep of voor bouillon; bereide soep en bouillon
15.89.12	3502	1	1589000	1589120	Ov.bakk.grst	Vogeleieren uit de schaal en eigeel, vers of verduurzaamd; ovaalbumine

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15.89.13	2102		1589000	1589120	Ov.bakk.grst	Gist, ook indien inactief; andere eencellige micro-organismen, dood; samengesteld bakpoeder
15.89.14.30	1901	901	1589000	1589190	Ov.voed.mid.	Andere bereidingen voor menselijke consumptie van moutextract
15.89.14.30	1901	909	1589000	1589120	Ov.bakk.grst	Andere bereidingen voor menselijke consumptie van meel
15.89.14.90	2106	10	1589000	1589190	Ov.voed.mid.	Producten voor menselijke consumptie, n.e.g.
15.89.14.90	2106	9010	1589000	1589190	Ov.voed.mid.	Preparaten fondues genaamd
15.89.14.90	2106	9030	1589000	1589190	Ov.voed.mid.	Isoglucose
15.89.14.90	2106	905	1589000	1589190	Ov.voed.mid.	Andere suikerstroop
15.89.14.90	2106	909	1589000	1589190	Ov.voed.mid.	Andere proteïne concentraten en getextureerde proteïnestoffen
15.89.20	1302		1589000	1589190	Ov.voed.mid.	Plantesappen en plantenextracten, pectïnestoffen, planteslijmen en bindmiddelen
15.91.10.10	2106	9020	1591000	1591000	Gedistilleer	Samengestelde alcoholische preparaten voor de vervaardiging van dranken
15.91.10.10	2208		1591000	1591000	Gedistilleer	Samengestelde alcoholische preparaten voor de vervaardiging van dranken
15.91.10.20	2208		1591000	1591000	Gedistilleer	Dranken, gedistilleerd uit wijn of druivenmoer
15.91.10.30	2208		1591000	1591000	Gedistilleer	Whisky
15.91.10.40	2208		1591000	1591000	Gedistilleer	Rum en tafia
15.91.10.50	2208		1591000	1591000	Gedistilleer	Gin en jenever
15.91.10.6	2208		1591000	1591000	Gedistilleer	Gedistilleerde dranken uit fruit
15.91.10.6	2208		1591000	1591000	Gedistilleer	Wodka
15.91.10.70	2208		1591000	1591000	Gedistilleer	Ethylalcohol, niet gedenateerd, met een alcoholvolumegehalte van minder dan 80% volume
15.91.10.80	2208		1591000	1591000	Gedistilleer	Arak
15.91.10.80	2208		1591000	1591000	Gedistilleer	Likeuren en andere gedistilleerde dranken
15.92	2207		1599000	1592000	Alcohol >80%	Ethylalcohol, niet gedenateerd, met een alcoholvolumegehalte van 80% vol of meer
15.93	2204		1593000	1593000	Wijn ed.	Wijn van verse druiven
15.93	2307		1593000	1593000	Wijn ed.	Wijnmoer; ruwe wijnsteen
15.94	2206		1593000	1593000	Wijn ed.	Andere gegiste dranken (zoals appelwijn, perewijn, honigdrank); alcoholhoudende mengsels
15.95	2205		1593000	1593000	Wijn ed.	Vermout en andere gearomatiseerde wijn van verse druiven
15.96.10	2203		1596000	1596000	Bier	Bier van mout
15.96.20	2303	3000	1596000	1596000	Bier	Bostel(brouwerijafval) en afval van branderijen
15.97	1107		1599000	1597000	Mout	Mout
15.98.11	2201		1598000	1598110	Mineraalwat.	Mineraalwater en spuitwater, niet gezoet, noch gearomatiseerd
15.98.12.30	2202	1000	1598000	1598123	Frisdranken	Water (inclusief mineraalwater en spuitwater) met toegevoegde suiker, enz., frisdranken
15.98.12.5	2202	9010	1598000	1598123	Frisdranken	Andere niet-alcoholische dranken zonder melkvet
15.98.12.70	2202	909	1598000	1598127	Ov.frdr.melk	Chocolademelk en andere niet-alcoholische dranken met melkvet
16.00.11.30	2402	1000	1600000	1600113	Sigaren	Sigaren en sigarillo's, tabak bevattend
16.00.11.50	2402	20	1600000	1600115	Sigaretten	Sigaretten, tabak bevattend
16.00.11.70	2402	9000	1600000	1600115	Sigaretten	Sigaren, sigarillo's, sigaretten, enz., geen tabak bevattend
16.00.12	2403		1600000	1600120	Shag/pijptab	Rooktabak
16.00.20	2401	3000	1600000	1600120	Shag/pijptab	Afval van tabak
17.10.1	1505		1710000	1710000	Garen/Vezel	Wolvet en daaruit verkregen vetstoffen, lanoline daaronder begrepen
17.10.2	5002		1710000	1710000	Garen/Vezel	Ruwe zijde, niet gemoulineerd
17.10.2	5003		1710000	1710000	Garen/Vezel	Afval van zijde, geeraard of gekamd
17.10.2	5101	2	1710000	1710000	Garen/Vezel	Ontvette wol (niet gecarboniseerd), niet geeraard en niet gekamd
17.10.2	5101	3000	1710000	1710000	Garen/Vezel	Gecarboniseerde wol, niet geeraard en niet gekamd
17.10.2	5103		1710000	1710000	Garen/Vezel	Kammeling van wol of van fijn haar
17.10.2	5105		1710000	1710000	Garen/Vezel	Wol, fijn haar of grof haar, geeraard of gekamd
17.10.2	5203		1710000	1710000	Garen/Vezel	Katoen, geeraard of gekamd
17.10.2	5301	2	1710000	1710000	Garen/Vezel	Vlas; gebroken, gezwingeld, gehekeld of anders bewerkt, doch niet gesponnen
17.10.2	5301	30	1710000	1710000	Garen/Vezel	Werk en afval van vlas
17.10.2	5302	9000	1710000	1710000	Garen/Vezel	Hennep, bewerkt doch niet gesponnen; werk en afval van hennep
17.10.2	5303	9000	1710000	1710000	Garen/Vezel	Jute en andere bastvezels, bewerkt doch niet gesponnen; werk en afval van deze vezels
17.10.2	5304	9000	1710000	1710000	Garen/Vezel	Sisal en andere vezels van agaven, bewerkt doch niet gesponnen; werk en afval van deze vezels
17.10.2	5305	1900	1710000	1710000	Garen/Vezel	Kokosvezels (coir), bewerkt doch niet gesponnen; werk en afval van deze vezels
17.10.2	5305	2900	1710000	1710000	Garen/Vezel	Acaba, bewerkt doch niet gesponnen; werk en afval van deze vezels
17.10.2	5305	9900	1710000	1710000	Garen/Vezel	Ramee en andere plantaardige vezels, bewerkt doch niet gesponnen; werk en afval van deze vezels
17.10.30	5506		1710000	1710000	Garen/Vezel	Synthetische stapelvezels, bewerkt met het oog op het spinnen
17.10.30	5507		1710000	1710000	Garen/Vezel	Kunstmatige stapelvezels, bewerkt met het oog op het spinnen
17.10.4	5004		1710000	1710000	Garen/Vezel	Garens van zijde, niet voor verkoop in het klein
17.10.4	5005		1710000	1710000	Garen/Vezel	Garens van afval van zijde, niet voor verkoop in het klein
17.10.4	5006		1710000	1710000	Garen/Vezel	Garens van zijde of van afval van zijde, voor verkoop in het klein; poil de Messine
17.10.4	5106		1710000	1710000	Garen/Vezel	Kaardgaren van wol, niet voor verkoop in het klein
17.10.4	5107		1710000	1710000	Garen/Vezel	Kamgaren van wol, niet voor verkoop in het klein
17.10.4	5108		1710000	1710000	Garen/Vezel	Garens van fijn haar, geeraard of gekamd, niet voor verkoop in het klein
17.10.4	5109		1710000	1710000	Garen/Vezel	Garens van wol of van fijn haar, voor verkoop in het klein

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17.10.4	5110		1710000	1710000	Garen/Vezel	Garens van grof haar of van paardehaar, ook voor verkoop in het klein
17.10.4	5204		1710000	1710000	Garen/Vezel	Naaigarens van katoen
17.10.4	5205		1710000	1710000	Garen/Vezel	Garens van katoen (geen naaigarens) >=85% katoen, niet voor verkoop in het klein
17.10.4	5206		1710000	1710000	Garen/Vezel	Garens van katoen (geen naaigarens) <85% katoen, niet voor verkoop in het klein
17.10.4	5207		1710000	1710000	Garen/Vezel	Garens van katoen (andere dan naaigarens), voor verkoop in het klein
17.10.4	5306		1710000	1710000	Garen/Vezel	Garens van vlas
17.10.4	5307		1710000	1710000	Garen/Vezel	Garens van jute of andere bastvezels
17.10.4	5308		1710000	1710000	Garen/Vezel	Garens van andere plantaardige textievezels; papiergarens
17.10.5	5401		1710000	1710000	Garen/Vezel	Naaigarens van kunstmatige of synthetische filamenten of stapelvezels
17.10.5	5402	6	1710000	1710000	Garen/Vezel	Garens van synthetische filamenten, niet voor verkoop in het klein
17.10.5	5403	4	1710000	1710000	Garen/Vezel	Garens van kunstmatige filamenten, niet voor verkoop in het klein
17.10.5	5406		1710000	1710000	Garen/Vezel	Synthetische of kunstmatige filamentgarens (andere dan naaigarens), o.v.k.
17.10.5	5508		1710000	1710000	Garen/Vezel	Naaigarens van synthetische of kunstmatige stapelvezels
17.10.5	5509		1710000	1710000	Garen/Vezel	Garens van synthetische stapelvezels, eventueel met wol gemengd, niet voor verkoop in het klein
17.10.5	5510		1710000	1710000	Garen/Vezel	Garens van kunstmatige stapelvezels, niet voor verkoop in het klein
17.10.5	5511		1710000	1710000	Garen/Vezel	Garens (andere dan naaigarens) van synth. of kunstm. stapelvezels, o.v.k.
17.10.6	5103		1710000	1710000	Garen/Vezel	Afval van zijde, van wol of van fijn haar
17.10.6	5104		1710000	1710000	Garen/Vezel	Rafelwol en rafelingen van fijn of van grof haar
17.10.6	5202		1710000	1710000	Garen/Vezel	Afval van katoen
17.20.10	5007		1710000	1720000	Weefsels	Weefsels van zijde of van afval van zijde
17.20.10	5111		1710000	1720000	Weefsels	Weefsels van gekaarde wol of fijn haar
17.20.10	5112		1710000	1720000	Weefsels	Weefsels van gekamde wol of fijn haar
17.20.10	5113		1710000	1720000	Weefsels	Weefsels van grof haar of van paardehaar (crin)
17.20.10	5309		1710000	1720000	Weefsels	Weefsels van vlas
17.20.10	5310		1710000	1720000	Weefsels	Weefsels van jute of van andere bastvezels
17.20.10	5311		1710000	1720000	Weefsels	Weefsels van ramee en andere plantaardige textielvezels en papiergarens
17.20.20	5208		1710000	1720000	Weefsels	Weefsels van katoen, >=85% katoen, gewicht <=200 g/m2
17.20.20	5209		1710000	1720000	Weefsels	Weefsels van katoen, >=85% katoen, gewicht >200 g/m2
17.20.20	5210		1710000	1720000	Weefsels	Weefsels van katoen, < 85% katoen, gewicht <=200 g/m2
17.20.20	5211		1710000	1720000	Weefsels	Weefsels van katoen, < 85% katoen, gewicht >200 g/m2
17.20.20	5212		1710000	1720000	Weefsels	Andere weefsels van katoen
17.20.3	5407		1710000	1720000	Weefsels	Weefsels van synthetische filamentgarens
17.20.3	5408		1710000	1720000	Weefsels	Weefsels van kunstmatige filamentgarens
17.20.3	5512		1710000	1720000	Weefsels	Weefsels bevattend >= 85% synthetische stapelvezels
17.20.3	5513		1710000	1720000	Weefsels	Weefsels bevattend < 85% synthetische stapelvezels
17.20.3	5514		1710000	1720000	Weefsels	Weefsels bevattend < 85% synthetische stapelvezels
17.20.3	5515		1710000	1720000	Weefsels	Andere weefsels van synthetische stapelvezels
17.20.3	5516		1710000	1720000	Weefsels	Weefsels van kunstmatige stapelvezels
17.20.40	5801		1710000	1720000	Weefsels	Ander fluweel, pluche en chenilleweefsel
17.20.40	5802		1710000	1720000	Weefsels	Getufte textielstoffen
17.20.40	5802		1710000	1720000	Weefsels	Lussenweefsel, van andere textielstoffen
17.20.40	5802		1710000	1720000	Weefsels	Lussenweefsel, van katoen
17.20.40	5803		1710000	1720000	Weefsels	Weefsels met gaasbinding
17.20.40	7019	4000	1710000	1720000	Weefsels	Weefsels van rovings
17.20.40	7019	5	1710000	1720000	Weefsels	Andere weefsels van stapelvezels, van filamenten
17.3			9991210	9991210	Loondien.bin	Textielveredelingsdiensten (verven,bleken,bedrukken,afwerken)
17.3			9991220	9991220	Loondien.exp	Textielveredelingsdiensten (verven,bleken,bedrukken,afwerken)
17.40.11	6301	20	1740000	1740110	Beddengoed	Dekens (andere dan elektrisch verwarmde dekens) van wol of fijn haar
17.40.11	6301	30	1740000	1740110	Beddengoed	Dekens (andere dan elektrisch verwarmde dekens) van katoen
17.40.11	6301	40	1740000	1740110	Beddengoed	Dekens (andere dan elektrisch verwarmde dekens) van synthetische vezels
17.40.11	6301	90	1740000	1740110	Beddengoed	Dekens (andere dan elektrisch verwarmde dekens) van andere textielvezels
17.40.12	6302	10	1740000	1740110	Beddengoed	Beddelinnen van brei- of haakwerk
17.40.12	6302	2	1740000	1740110	Beddengoed	Beddelinnen bedrukt, van katoen
17.40.12	6302	2	1740000	1740110	Beddengoed	Beddelinnen bedrukt, van synthetische of kunstmatige vezels
17.40.12	6302	2	1740000	1740110	Beddengoed	Beddelinnen van vlas, ramee of andere textielstoffen
17.40.12	6302	3	1740000	1740110	Beddengoed	Beddelinnen niet van brei- of haakwerk
17.40.13	6302	4000	1740000	1740130	Text.huish.	Tafellinnen van brei- of haakwerk
17.40.13	6302	5	1740000	1740130	Text.huish.	Tafellinnen
17.40.14	6302	6000	1740000	1740130	Text.huish.	Huishoudlinnen van lussenstof van katoen
17.40.14	6302	9	1740000	1740130	Text.huish.	Huishoudlinnen, n.e.g.
17.40.15	6303		1740000	1740150	Text.woning	Vitrages, gordijnen, rolgordijnen en valletjes
17.40.16.3	5805		1740000	1740150	Text.woning	Tapissérieën, met de hand geweven (gobelins, Vlaamse tapissérieën, enz.)
17.40.16.53	6304	1	1740000	1740110	Beddengoed	Bedspreien
17.40.16.59	6304	9	1740000	1740150	Text.woning	Andere artikelen voor stoffering
17.40.16.7	6308		1740000	1740150	Text.woning	Assortimenten (weefsel en garen) voor het maken van tapijten, enz., o.v.k.
17.40.21	6305		1740000	1740290	Ov.geconf.tw	Zakken van jute, katoen of andere textielstoffen
17.40.22.1	6306		1740000	1740220	Zeil/Kampeer	Dekklleden; zonneschermen voor winkelpuien ed.
17.40.22.3	6306		1740000	1740220	Zeil/Kampeer	Tenten van katoen, synthetische of andere textielstoffen
17.40.22.5	6306		1740000	1740220	Zeil/Kampeer	Zeilen voor schepen, zeilplanken, zeilwagens en zeilsleden
17.40.22.7	6306		1740000	1740220	Zeil/Kampeer	Luchtbedden en andere kampeerartikelen van katoen of andere textielstoffen

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17.40.23	8804		1740000	1740220	Zeil/Kampeer	Valschermen (incl. bestuurbare valschermen) en rotochutes; delen en toebehoren daarvan
17.40.24	9404	30	1740000	1740220	Zeil/Kampeer	Slaapzakken, gevuld met veren/dons of andere materialen
17.40.24	9404	90	1740000	1740110	Beddengoed	Dekbedden e.d. gevuld met veren, dons of andere materialen
17.40.25	6307		1740000	1740290	Ov.geconf.tw	Andere geconfectioneerde artikelen, incl. dweilen, vaatdoeken e.d.
17.40.90			1740000	1740220	Zeil/Kampeer	Reparatie van dekkleden en kampeerartikelen
17.51	5701		1751000	1751000	Tapijten	Tapijten, geknoopt of met opgerolde polen
17.51	5702		1751000	1751000	Tapijten	Tapijten, geweven
17.51	5703		1751000	1751000	Tapijten	Tapijten, getuft
17.51	5704		1751000	1751000	Tapijten	Tapijten van vilt, incl. tegels
17.51	5705		1751000	1751000	Tapijten	Andere tapijten, ook indien geconfectioneerd
17.52	5607		1759000	1752000	Touw/netten	Bindgaren, touw en kabel, van jute of andere bastvezels
17.52	5608		1759000	1752000	Touw/netten	Geknoopte netten van bindgaren, touw of kabel; netten van textielstof; artikelen van garen, strippen n.e.g.
17.52	5609		1759000	1752000	Touw/netten	Geknoopte netten van bindgaren, touw of kabel; netten van textielstof; artikelen van garen, strippen n.e.g.
17.52	6310		1759000	1752000	Touw/netten	Lompen en vodden; afval en oud goed van bindgaren, van touw of van kabel
17.53	5603		1759000	1753000	Textl.vlies	Gebonden textielvlies
17.54.1	5804		1759000	1754100	Lint/kant	Tule, bobinettule en filetheefsel; kant, aan het stuk, in banden
17.54.1	5806		1759000	1754100	Lint/kant	Lint, excl. etiketten insignes en dergelijke artikelen
17.54.1	5807		1759000	1754100	Lint/kant	Etiketten, insignes en dergelijke artikelen
17.54.1	5808		1759000	1754100	Lint/kant	Vlechten aan het stuk; pasmentwerk en dergelijke versieringsartikelen
17.54.1	5810		1759000	1754100	Lint/kant	Borduurwerk, aan het stuk, in banden of in de vorm van motieven
17.54.20	5602		1759000	1754200	Vilt	Vilt, bekleed, bedekt of met inlagen
17.54.3	5601		1759000	1754300	Ov.textl.war	Watten van textielstof en artikelen daarvan; scheerhaar en noppen van textielstof
17.54.3	5604		1759000	1754300	Ov.textl.war	Draad en koord van rubber; textielgaren en strippen, ge'mpregneerd of bedekt met rubber of met kunststof
17.54.3	5605		1759000	1754300	Ov.textl.war	Metaalgarens
17.54.3	5606		1759000	1754300	Ov.textl.war	Kettingsteekgaren; omwoeld garen en strippen; chenillegaren
17.54.3	5809		1759000	1754300	Ov.textl.war	Weefsels van metaaldraad of van metaalgarens n.e.g.
17.54.3	5811		1759000	1754300	Ov.textl.war	Textielprodukten aan het stuk
17.54.3	5901		1759000	1754300	Ov.textl.war	Weefsels, ge'mpregneerd, bekleed of bedekt, n.e.g.
17.54.3	5902		1759000	1754300	Ov.textl.war	Bandenkoordweefsel (sterke garens) van nylon, polyamiden, polyesters, enz.
17.54.3	5903		1759000	1754300	Ov.textl.war	Weefsels, ge'mpregneerd, bekleed of bedekt, n.e.g.
17.54.3	5907		1759000	1754300	Ov.textl.war	Weefsels, ge'mpregneerd, bekleed of bedekt, n.e.g.
17.54.3	5908		1759000	1754300	Ov.textl.war	Kousen, pitten en wiken voor lampen
17.54.3	5909		1759000	1754300	Ov.textl.war	Brandslangen en dergelijke
17.54.3	5910		1759000	1754300	Ov.textl.war	Drijfriemen, drijfsnaren en transportbanden
17.54.3	5911		1759000	1754300	Ov.textl.war	Produkten en artikelen van textiel, vor technisch gebruik
17.60	6001		1790000	1760000	Stof gebreid	Poolbrei- en poolhaakwerk aan het stuk
17.60	6002		1790000	1760000	Stof gebreid	Ander brei- en haakwerk aan het stuk
17.71	6115		1790000	1771000	Kousen/sok	Kousenbroeken, kousen, kniekousen, sokken en dergelijke artikelen, van brei- of haakwerk
17.72	6110		1790000	1772000	Trui/vest	Truien, pullovers, slipovers, vesten, enz., van brei- of haakwerk
18.10	4203	1000	1810000	1810000	Kleding leer	Kleding van leder
18.21	6203	2210	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: ensembles voor heren
18.21	6203	2310	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: ensembles voor heren
18.21	6203	2911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: ensembles voor heren
18.21	6203	3210	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: colbertjassen e.d. voor heren
18.21	6203	3310	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: colbertjassen e.d. voor heren
18.21	6203	3911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: colbertjassen e.d. voor heren
18.21	6203	4211	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: lange broeken
18.21	6203	4251	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: overalls
18.21	6203	4311	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: lange broeken
18.21	6203	4331	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: overalls
18.21	6203	4911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: lange broeken
18.21	6203	4931	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: overalls
18.21	6204	2210	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: ensembles voor vrouwen
18.21	6204	2310	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: ensembles voor vrouwen
18.21	6204	2911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: ensembles voor vrouwen
18.21	6204	3210	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: blazers e.a. jasjes
18.21	6204	3310	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: blazers e.a. jasjes
18.21	6204	3911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: blazers e.a. jasjes
18.21	6204	6211	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: lange broeken
18.21	6204	6251	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: overalls
18.21	6204	6311	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: lange broeken
18.21	6204	6331	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: overalls
18.21	6204	6911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: lange broeken
18.21	6204	6931	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: overalls
18.21	6211	3210	1829000	1821000	Werkkleding	Andere werk- en bedrijfskleding van katoen: schorten, stofjassen ed.

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18.21	6211	3310	1829000	1821000	Werkkleding	Andere werk- en bedrijfskleding van synthetische of kunstmatige vezels
18.21	6211	4210	1829000	1821000	Werkkleding	Andere werk- en bedrijfskleding van katoen: schorten, stofjassen ed.
18.21	6211	4310	1829000	1821000	Werkkleding	Andere werk- en bedrijfskleding van synthetische of kunstmatige vezels: schorten, stofjassen ed.
18.22.11	6101		1822000	1822110	Herenjacks	Overjassen, jekkers, capes, anoraks, blousons en dergelijke artikelen, van brei- of haakwerk, voor heren of voor jongens
18.22.12	6103		1822000	1822200	Herenbovenkl	Kostuums, ensembles, colbertjassen, blazers, lange en korte broeken en zogenaamde Amerikaanse overalls, van brei- of haakwer
18.22.13	6102		1822000	1822130	Damesmantels	Mantels, capes, anoraks, blousons, van brei- of haakwerk, voor dames of voor meisjes
18.22.14	6104		1822000	1822300	Damesbovenkl	Mantelpakken, broekpakken, ensembles, blazers en andere jasjes, japonnen, rokken, korte en lange broeken en zogenaamde Amerik
18.22.21	6201		1822000	1822110	Herenjacks	Overjassen, jekkers, capes, anoraks, blousons en dergelijke artikelen, voor heren of voor jongens
18.22.22	6203	1	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens
18.22.22	6203	2100	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens
18.22.22	6203	2280	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens
18.22.22	6203	2380	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens
18.22.22	6203	2918	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens
18.22.22	6203	2990	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens
18.22.23	6203	3100	1822000	1822200	Herenbovenkl	Colbertjassen, blazers en dergelijke, voor heren of voor jongens
18.22.23	6203	3290	1822000	1822200	Herenbovenkl	Colbertjassen, blazers en dergelijke, voor heren of voor jongens
18.22.23	6203	3390	1822000	1822200	Herenbovenkl	Colbertjassen, blazers en dergelijke, voor heren of voor jongens
18.22.23	6203	3919	1822000	1822200	Herenbovenkl	Colbertjassen, blazers en dergelijke, voor heren of voor jongens
18.22.23	6203	3990	1822000	1822200	Herenbovenkl	Colbertjassen, blazers en dergelijke, voor heren of voor jongens
18.22.24	6203	41	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	423	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4259	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4290	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4319	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4339	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4390	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4919	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4939	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4950	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4990	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.31	6202		1822000	1822130	Damesmantels	Mantels, capes, anoraks, blousons en dergelijke artikelen, voor dames of voor meisjes
18.22.32	6204	1	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.32	6204	2100	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.32	6204	2280	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.32	6204	2380	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.32	6204	2918	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.32	6204	2990	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.33	6204	3100	1822000	1822300	Damesbovenkl	Blazers en jasjes voor dames of voor meisjes
18.22.33	6204	3290	1822000	1822300	Damesbovenkl	Blazers en jasjes voor dames of voor meisjes
18.22.33	6204	3390	1822000	1822300	Damesbovenkl	Blazers en jasjes voor dames of voor meisjes
18.22.33	6204	3919	1822000	1822300	Damesbovenkl	Blazers en jasjes voor dames of voor meisjes
18.22.33	6204	3990	1822000	1822300	Damesbovenkl	Blazers en jasjes voor dames of voor meisjes
18.22.34	6204	4	1822000	1822300	Damesbovenkl	Japonnen, rokken en broekrokken voor dames of voor meisjes
18.22.34	6204	5	1822000	1822300	Damesbovenkl	Japonnen, rokken en broekrokken voor dames of voor meisjes
18.22.35	6204	61	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	623	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6259	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6290	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6318	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6339	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes



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18.22.35	6204	6390	1822000	1822300	Damesbovenkl	voor meisjes Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6918	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6939	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6950	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6990	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.40	6309		1822000	1822400	Oude kleren	Oude kleren en dergelijke
18.23.11	6105		1822000	1822200	Herenbovenkl	Overhemden van brei- of haakwerk, voor heren of voor jongens
18.23.12	6107		1823000	1823100	Herenonderkl	Slips, onderbroeken, pyjama's, kamerjassen, enz., van brei- of haakwerk voor heren/jongens
18.23.13	6106		1822000	1822300	Damesbovenkl	Blouses en hemdblouses, van brei- of haakwerk, voor dames of voor meisjes
18.23.14	6108		1823000	1823200	Damesonderkl	Onderrokken, slips, nachthemden, pyjama's, badjassen, négligés, enz., van brei- of haakwerk voor dames/meisjes
18.23.21	6205		1822000	1822200	Herenbovenkl	Overhemden voor heren of voor jongens
18.23.22	6207		1823000	1823100	Herenonderkl	Slips, onderbroeken, pyjama's, henden, kamerjassen, enz., voor heren/jongens, van katoen of andere textielstoffen n.e.g.
18.23.23	6206		1822000	1822300	Damesbovenkl	Blouses en hemdblouses, voor dames of voor meisjes
18.23.24	6208		1823000	1823200	Damesonderkl	Onderrokken, nachthemden, pyjama's, slips, negligés, enz., voor dames/meisjes, van katoen of andere textielstoffen
18.23.25	6212		1823000	1823200	Damesonderkl	Bustehouders, gaines (step-ins), korsetten, jarretelles, kousebanden en dergelijke artikelen, alsmede delen daarvan
18.23.3	6109		1823000	1823300	T-shirts ed.	T-shirts, borstrokken en onderhemden, van brei- of haakwerk
18.24.11	6111		1829000	1824100	Babykleding	Kleding en kledingtoebehoren, voor baby's, van brei- of haakwerk
18.24.12	6112		1829000	1824200	Sportkleding	Trainingspakken, skipakken, badpakken en zwem- broeken en andere kleding van brei- of haakwerk
18.24.12	6114		1829000	1824900	Ov. kleding	Andere kleding van brei- of haak
18.24.13	6116		1829000	1824900	Ov. kleding	Handschoenen, wanten e.d., van brei- of haakwerk
18.24.14	6117		1829000	1824900	Ov. kleding	Andere geconfectioneerd kledingtoebehoren en delen van kleding of van kledingtoebehoren, van brei- of van haakwerk
18.24.21	6209		1829000	1824100	Babykleding	Kleding en kledingtoebehoren voor baby's, van textielstoffen
18.24.22	6211	1	1829000	1824200	Sportkleding	Zwemkleding
18.24.22	6211	2000	1829000	1824200	Sportkleding	Skipakken
18.24.22	6211	3100	1829000	1824200	Sportkleding	Andere heren-/jongenskleding, joggingpakken van wol of van fijn haar, n.e.g.
18.24.22	6211	3231	1829000	1824200	Sportkleding	Heren-/jongenskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	324	1829000	1824200	Sportkleding	Heren-/jongenskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	3290	1829000	1824200	Sportkleding	Heren-/jongenskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	3331	1829000	1824200	Sportkleding	Andere heren-/jongenskl., joggingpakken van s./k. vezels (excl. werkkleding)
18.24.22	6211	334	1829000	1824200	Sportkleding	Andere heren-/jongenskl., joggingpakken van s./k. vezels (excl. werkkleding)
18.24.22	6211	3390	1829000	1824200	Sportkleding	Andere heren-/jongenskl., joggingpakken van s./k. vezels (excl. werkkleding)
18.24.22	6211	3900	1829000	1824200	Sportkleding	Heren-/jongenskleding, joggingpakken van andere textielstoffen, n.e.g.
18.24.22	6211	4100	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van wol of van fijn haar, n.e.g.
18.24.22	6211	4231	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	424	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	4290	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	4331	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van s./k. vezels (excl. werkkleding)
18.24.22	6211	434	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van s./k. vezels (excl. werkkleding)
18.24.22	6211	4390	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van s./k. vezels (excl. werkkleding)
18.24.22	6211	4900	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van andere textielstoffen, n.e.g.
18.24.23	6213		1829000	1824900	Ov. kleding	Zakdoeken
18.24.23	6214		1829000	1824900	Ov. kleding	Sjaals, sjerpen, enz.
18.24.23	6215		1829000	1824900	Ov. kleding	Dassen, strikjes en sjaaldassen
18.24.23	6216		1829000	1824900	Ov. kleding	Handschoenen, wanten en dergelijke
18.24.23	6217		1829000	1824900	Ov. kleding	Kledingtoebehoren en delen van kleding of van kledingtoebehoren, n.e.g.
18.24.31	4203	29	1810000	1810000	Kleding leer	Kledingtoebehoren van leder of van kunstleder
18.24.31	4203	3000	1810000	1810000	Kleding leer	Kledingtoebehoren van leder of van kunstleder
18.24.31	4203	4000	1810000	1810000	Kleding leer	Kledingtoebehoren van leder of van kunstleder
18.24.32	6113		1829000	1824900	Ov. kleding	Kleding van brei- of haakwerk van 5903,5906 of 5907
18.24.32	6210		1829000	1824900	Ov. kleding	Kleding, vervaardigd van de produkten van 5602, 5603, 5903 en 5906
18.24.4	6501		1829000	1824900	Ov. kleding	Hoedvormen (cloches)
18.24.4	6502		1829000	1824900	Ov. kleding	Hoedvormen (cloches)
18.24.4	6503		1829000	1824900	Ov. kleding	Hoeden en andere hoofddeksels, haarnetjes
18.24.4	6504		1829000	1824900	Ov. kleding	Hoeden en andere hoofddeksels, haarnetjes
18.24.4	6505		1829000	1824900	Ov. kleding	Hoeden en andere hoofddeksels, haarnetjes
18.24.4	6506	9200	1829000	1824900	Ov. kleding	Hoeden en andere hoofddeksels, van bont
18.24.4	6506	9900	1829000	1824900	Ov. kleding	Hoeden en andere hoofddeksels, n.e.g.
18.24.4	6507		1829000	1824900	Ov. kleding	Binnenranden, voeringen, overtrekken, karkassen, enz., voor hoofddeksels
18.30	4302		1810000	1830000	Pelt/bont	Pelteryen, gelooid of anderszins bereid
18.30	4303		1810000	1830000	Pelt/bont	Kleding, kledingtoebehoren en andere artikelen van bont (andere dan

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18.30	4304		1810000	1830000	Pelt/bont	hoofddeksels)
19.1	4104		1910000	1910000	Leer	Namaakbont en artikelen van namaakbont
19.1	4105		1910000	1910000	Leer	Leder en voorgelooide onthaarde huiden en vellen van runderen, paarden en paardachtigen
19.1	4106		1910000	1910000	Leer	Schapeleder, alsmede voorgelooide onthaarde huiden en vellen van schapen
19.1	4107		1910000	1910000	Leer	Geiteleder, alsmede voorgelooide onthaarde huiden en vellen van geiten
19.1	4108		1910000	1910000	Leer	Leder en voorgelooide (onthaarde) huiden en vellen van andere dieren
19.1	4109		1910000	1910000	Leer	Zeemleder en gelooide zeemleder
19.1	4110		1910000	1910000	Leer	Lakleder en gelamineerd lakleder; gemetalliseerd leder
19.1	4111		1910000	1910000	Leer	Afval van leder, stof en poeder van leder, alsmede ledermeel
19.20.11	4201		1910000	1920000	Lederwaren	Kunstleder op basis van leder
19.20.12	4202		1910000	1920000	Lederwaren	Zadel- en tuigmakerswerk voor dieren, ongeacht de stof waarvan het vervaardigd is
19.20.12	9605		1910000	1920000	Lederwaren	Reiskoffers, handtassen e.d., ongeacht de stof waarvan deze vervaardigd zijn
19.20.13	9113	90	1910000	1920000	Lederwaren	Reisassortimenten voor lichaamsverzorging, reisnaaigarnituren, enz.
19.20.14	4204		1910000	1920000	Lederwaren	Horlogebanden en delen daarvan
19.20.14	4205		1910000	1920000	Lederwaren	Andere werken van leder of van kunstleder (inclusief die voor technisch gebruik)
19.30.1	6401	9	1930000	1930100	Schoenen	Andere werken van leder of van kunstleder (inclusief die voor technisch gebruik)
19.30.1	6402	2000	1930000	1930100	Schoenen	Waterdicht schoeisel, bovendeel rubber of kunststof
19.30.1	6402	9	1930000	1930100	Schoenen	Sandalen, bovendeel rubber of kunststof
19.30.1	6402	9	1930000	1930100	Schoenen	Pantoffels en ander huisschoeisel, bovendeel kunststof
19.30.1	6402	9	1930000	1930100	Schoenen	Sandalen, bovendeel rubber of kunststof
19.30.1	6402	9	1930000	1930100	Schoenen	Wandelschoenen, bovendeel kunststof
19.30.1	6402	9	1930000	1930100	Schoenen	Wandelschoenen, bovendeel rubber
19.30.1	6403	5	1930000	1930100	Schoenen	Pantoffels, bovendeel leder
19.30.1	6403	5	1930000	1930100	Schoenen	Sandalen, bovendeel leder
19.30.1	6403	5	1930000	1930100	Schoenen	Wandelschoenen, bovendeel leder
19.30.1	6403	9	1930000	1930100	Schoenen	Pantoffels, bovendeel leder
19.30.1	6403	9	1930000	1930100	Schoenen	Sandalen, bovendeel leder
19.30.1	6403	9	1930000	1930100	Schoenen	Wandelschoenen, bovendeel leder
19.30.1	6404	19	1930000	1930100	Schoenen	Schoeisel, n.e.g., buitenzool rubber of kunststof, bovendeel textiel
19.30.1	6404	20	1930000	1930100	Schoenen	Schoeisel, n.e.g., buitenzool leder of kunstleder, bovendeel textiel
19.30.1	6405		1930000	1930100	Schoenen	Ander schoeisel, met bovendeel van textiel, leder of kunstleder
19.30.2	6402	1	1930000	1930200	Sportschoen	Sportschoeisel, bovendeel rubber of kunststof (skischoenen e.d.)
19.30.2	6403	1	1930000	1930200	Sportschoen	Sportschoeisel, bovendeel leder
19.30.2	6404	1100	1930000	1930200	Sportschoen	Trainingsschoenen en dergelijk schoeisel met zool van rubber of van kunststof en bovendeel van textiel
19.30.31	6401	10	1930000	1930300	Werkschoenen	Waterdicht schoeisel met beschermende metalen neus, bovendeel rubber of kunststof
19.30.31	6402	3000	1930000	1930300	Werkschoenen	Schoeisel met metalen neus, van rubber of kunststof, bovendeel rubber of kunststof
19.30.31	6403	4000	1930000	1930300	Werkschoenen	Schoeisel met metalen neus, bovendeel leder
19.30.32	6403	2000	1930000	1930100	Schoenen	Sandalen, met zolen en riempjes (over de wreef, rond de grote teen) van leder
19.30.32	6403	3000	1930000	1930100	Schoenen	Schoeisel met houten basis, zonder binnenzool of neus, bovendeel leder
19.30.32	6405		1930000	1930100	Schoenen	Schoeisel, n.e.g.
19.30.4	6406		1930000	1930400	Schoen delen	Delen van schoeisel
20.10.10.1	4406	1000	2010000	2010190	Ov.hout gez.	Houten dwarsliggers en wisselhouten, niet geïmpregneerd
20.10.10.3	4407	10	2010000	2010130	Naaldh. gez.	Naaldhout, gezaagd, geschaafd e.d
20.10.10.5	4407	2	2010000	2010190	Ov.hout gez.	Hout, ander dan naaldhout, ook met vingerlasverb. en ook indien geschaafd, dikte > 6mm, excl. parket
20.10.10.5	4407	9	2010000	2010190	Ov.hout gez.	Hout, ander dan naaldhout, ook met vingerlasverb. en ook indien geschaafd, dikte > 6mm, excl. parket
20.10.10.7	4407	2	2010000	2010190	Ov.hout gez.	Niet-ineengezette plankjes voor parketvloeren
20.10.10.7	4407	9	2010000	2010190	Ov.hout gez.	Plankjes voor parketvloeren, van eikehout
20.10.21	4409		2010000	2010200	Houtw.interm	Hout, over de gehele lengte geprofileerd
20.10.22	4405		2010000	2010200	Houtw.interm	Houtwol; houtmeel
20.10.23	4401	2	2010000	2010200	Houtw.interm	Hout in plakjes, spanen of kleine stukjes
20.10.3	4403	10	2010000	2010200	Houtw.interm	Hout, onbewerkt, behandeld met verf, met creosoot of met andere conserveringsmiddelen
20.10.3	4406	9000	2010000	2010200	Houtw.interm	Houten dwarsliggers en wisselhouten, geïmpregneerd
20.10.40	4401	30	2010000	2010400	Houtafval	Zaagsel, resten en afval van hout (ook indien geperst tot blokken e.d.)
20.10.90			9991210	9991210	Loondien.bin	Impregneren van hout
20.10.90			9991220	9991220	Loondien.exp	Impregneren van hout
20.20.11	4412		2010000	2020100	Triplex ed.	Triplex- en multiplexhout, enkel bestaande uit houten platen
20.20.12	4412		2010000	2020100	Triplex ed.	Ander triplex- en multiplexhout, met fineer bekleed hout en op dergelijke wijze gelaagd hout
20.20.13	4410		2010000	2020200	Fineer/plaat	Spaanplaat en dergelijke plaat van hout of van andere houtachtige stoffen
20.20.14	4411		2010000	2020200	Fineer/plaat	Vezelplaat van houtvezels of van andere houtachtige stoffen
20.20.2	4408		2010000	2020200	Fineer/plaat	Fineer/platen voor triplex, enz.
20.20.2	4413		2010000	2020200	Fineer/plaat	Verdicht hout, in blokken, in planken, in stroken of in profielen
20.30.11.1	4418	10	2030000	2030111	Ramen kozijn	Vensters en vensterdeuren, alsmede kozijnen daarvoor, van hout

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20.30.11.5	4418	20	2030000	2030115	Deuren	Deuren (incl. kozijnen daarvoor, alsmede drempels), van hout
20.30.12.1	4418	30	2030000	2030120	Parket	Panelen voor parketvloeren, van hout
20.30.12.3	4418	4000	2030000	2030190	Ov.timmerwer	Bekistingen voor betonwerken, van hout
20.30.12.5	4418	5000	2030000	2030190	Ov.timmerwer	Dakspanen van hout
20.30.13	4418	90	2030000	2030190	Ov.timmerwer	Stellingen en ander schrijn- en timmerwerk voor bouwwerken
20.30.20	9406	0010	2030000	2030200	Prefab. hout	Geprefabriceerde houten bouwwerken
20.40.11.33	4415		2030000	2040000	Emball. hout	Pallets
20.40.11.35	4415		2030000	2040000	Emball. hout	Laadkisten en andere laadplateaus, van hout
20.40.12	4415		2030000	2040000	Emball. hout	Kabelhaspels; pakkisten, kratten, trommels en dergelijke verpakkingsmiddelen, van hout
20.40.12	4416		2030000	2040000	Emball. hout	Duighout; vaten, kuipen, tobben, enz. van hout
20.51	4414		2030000	2051000	Ov.houtprod.	Houten lijsten voor schilderijen, foto's, spiegels en dergelijke
20.51	4417		2030000	2051000	Ov.houtprod.	Gereedschap, alsmede monturen en stelen voor gereedschap, borstelhouten, borstel- en bezem- stelen; schoenleesten en -spanner
20.51	4419		2030000	2051000	Ov.houtprod.	Tafel- en keukengerei van hout
20.51	4420		2030000	2051000	Ov.houtprod.	Grafkisten, inlegwerk van hout; juwelencoffertjes, -kistjes en -etuis van hout; beeldjes en andere siervoorwerpen van hout
20.51	4421		2030000	2051000	Ov.houtprod.	Andere houtwaren
20.52	4501	9000	2030000	2052000	Kurkwaren	Natuurkurk, ontdaan van de buitenste laag of enkel kantrecht gemaakt, dan wel in blokken, platen, bladen, vellen en strippen;
20.52	4502		2030000	2052000	Kurkwaren	Natuurkurk, ontdaan van de buitenste laag of enkel kantrecht gemaakt, dan wel in blokken, platen, bladen, vellen en strippen;
20.52	4503		2030000	2052000	Kurkwaren	Werken van natuurkurk
20.52	4504		2030000	2052000	Kurkwaren	Geagglomererde kurk en werken daarvan, n.e.g.
20.52	4601		2030000	2052000	Kurkwaren	Vlechtwerk en mandenmakers
20.52	4602		2030000	2052000	Kurkwaren	Vlechtwerk en mandenmakers
21.11	4701		2111000	2111000	Pulp	Houtslijp, gedeeltelijk chemisch ontsloten hout- slijp (halfchemische houtpulp), pulp van andere cellulosehoudende vezelstoff
21.11	4702		2111000	2111000	Pulp	Houtcellulose voor oplossingen (dissolving grades)
21.11	4703		2111000	2111000	Pulp	Natron- en sulfaat-houtcellulose, andere dan die voor oplossingen
21.11	4704		2111000	2111000	Pulp	Sulfiet-houtcellulose, andere dan die voor oplossingen
21.11	4705		2111000	2111000	Pulp	Houtslijp, gedeeltelijk chemisch ontsloten hout- slijp (halfchemische houtpulp), pulp van andere cellulosehoudende vezelstoff
21.11	4706		2111000	2111000	Pulp	Houtslijp, gedeeltelijk chemisch ontsloten hout- slijp (halfchemische houtpulp), pulp van andere cellulosehoudende vezelstoff
21.12.11	4801		2112900	2112110	Krantenpap.	Krantenpapier, op rollen of in bladen
21.12.12	4802		2112900	2112190	Ov.graf.pap.	Handgeschept papier en handgeschept karton
21.12.13	4802		2112900	2112190	Ov.graf.pap.	Basispapier en -karton voor lichtgevoelig, warmte- gevoelig of elektrogevoelig papier of karton; basispapier voor carbonpapier
21.12.14	4802		2112900	2112190	Ov.graf.pap.	Ander papier en karton
21.12.21	4803		2112900	2112200	Spec.papier	Papier van de soort gebruikt voor toiletpapier, voor handdoeken, voor servetten en dergelijk papier; cellulosewatten en vliez
21.12.22	4804		2112900	2112300	Pa/Ka verpak	Kraftliner, niet gestreken
21.12.23	4804		2112900	2112300	Pa/Ka verpak	Kraftpapier voor de vervaardiging van grote zakken, ander kraftpapier en kraftkarton
21.12.23	4808	2000	2112900	2112300	Pa/Ka verpak	Kraftpapier voor de vervaardiging van grote zakken, gecrept of geplisseerd
21.12.24	4805	1000	2112900	2112300	Pa/Ka verpak	Halfchemisch papier voor riffels, niet gestreken, op rollen of in bladen
21.12.25	4805	2	2112900	2112300	Pa/Ka verpak	Multiplexpapier en -karton, niet gestreken
21.12.30.1	4805	30	2112900	2112300	Pa/Ka verpak	Sulfietpakpapier
21.12.30.2	4813	90	2112900	2112200	Spec.papier	Sigarettenpapier
21.12.30.3	4805	4000	2112900	2112200	Spec.papier	Filtrepapier en -karton
21.12.30.4	4805	5000	2112900	2112200	Spec.papier	Viltpapier en -karton
21.12.30.5	4805	60	2112900	2112300	Pa/Ka verpak	Papier en karton, gewicht <= 150 g/m <sup>2</sup> , n.e.g.
21.12.30.6	4805	60	2112900	2112300	Pa/Ka verpak	Ander papier en karton, gewicht <= 150 g/m <sup>2</sup> , n.e.g.
21.12.30.7	4805	70	2112900	2112300	Pa/Ka verpak	Papier en karton, 150 g/m <sup>2</sup> < gewicht < 225 g/m <sup>2</sup> , n.e.g.
21.12.30.8	4805	80	2112900	2112300	Pa/Ka verpak	Papier en karton, gewicht => 225 g/m <sup>2</sup>
21.12.40	4806		2112900	2112300	Pa/Ka verpak	Perkamentpapier en perkamentkarton, vetvrijpapier, calqueerpapier, kristalpapier en ander doorschijnend papier
21.12.51	4807		2112900	2112300	Pa/Ka verpak	Papier en karton, samengesteld uit opeengelijmde vellen, niet geïmpregneerd, niet gestreken en niet voorzien van deklaag
21.12.52	4808	3000	2112900	2112200	Spec.papier	Papier en karton, gecrept, geplisseerd, gegaufreerd, gegreineerd of geperforeerd n.e.g.
21.12.52	4808	9000	2112900	2112200	Spec.papier	Papier en karton, gecrept, geplisseerd, gegaufreerd, gegreineerd of geperforeerd n.e.g.
21.12.53	4810	1	2112900	2112190	Ov.graf.pap.	Papier en karton, van de soort gebruikt om te worden beschreven of bedrukt of voor andere grafische doeleinden, gestreken met
21.12.53	4810	2	2112900	2112190	Ov.graf.pap.	Papier en karton, van de soort gebruikt om te worden beschreven of bedrukt of voor andere grafische doeleinden, gestreken met
21.12.54	4810	3	2112900	2112300	Pa/Ka verpak	Ander gestreken papier, excl. voor schrijven, drukken, grafische doeleinden
21.12.54	4810	9	2112900	2112300	Pa/Ka verpak	Multiplex- en ander papier en karton, gestreken, n.e.g., met kaoliën of micapoeder
21.12.55	4809		2112900	2112190	Ov.graf.pap.	Papier voor het maken van doorslagen en overdrukken
21.12.56	4811	1000	2112900	2112300	Pa/Ka verpak	Papier en karton, geteerd, gebitumineerd of geasfalteerd

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21.12.56	4811	2	2112900	2112300	Pa/Ka verpak	Papier en karton, voorzien van een kleefmiddel
21.12.56	4811	3	2112900	2112300	Pa/Ka verpak	Papier en karton, deklaag... van kunststof
21.12.56	4811	4000	2112900	2112300	Pa/Ka verpak	Papier en karton, gewast, gearaffineerd,..., geolied of geglycerineerd
21.12.57.3	4811	9010	2112900	2112190	Ov.graf.pap.	Ander papier, gestreken..., voor kettingformulieren
21.12.57.5	4811	9090	2112900	2112200	Spec.papier	Ander papier en karton, gestreken..., ander
21.12.60	4707		2112600	2112600	Oud papier	Resten en afval van papier of van karton
21.21	4808	1000	2129000	2121000	Emball.pa/ka	Gegolfd papier en golfkarton, op rollen of in bladen
21.21	4819		2129000	2121000	Emball.pa/ka	Dozen, zakken, hoezen en andere verpakkingsmiddelen van papier e.d.; kartonnagewerk voor kantoor- en winkelgebruik, n.e.g.
21.22.11	4818	10	2129000	2122900	Hu/san.pap.w	Closetpapier
21.22.11	4818	20	2129000	2122900	Hu/san.pap.w	Zakdoeken, toiletdoekjes en handdoeken van papier, cellulosewatten e.d.
21.22.11	4818	3000	2129000	2122900	Hu/san.pap.w	Tafellakens en servetten van papier, cellulosewatten e.d.
21.22.11	4818	409	2129000	2122900	Hu/san.pap.w	Luiers, inlegluiers en dergelijke artikelen voor hygiënisch gebruik, van papier, cellulosewatten e.d.
21.22.11	4818	5000	2129000	2122900	Hu/san.pap.w	Kleding en kledingtoebehoren, van papier, cellulosewatten e.d.
21.22.12	4818	401	2122100	2122100	Hygien.verb.	Maandverbanden, tampons en dergelijke artikelen
21.22.12	4818	90	2122100	2122100	Hygien.verb.	Artikelen voor chirurgisch, medisch of hygiënisch gebruik, van papier, cellulosewatten e.d.
21.22.13	4823	60	2129000	2122900	Hu/san.pap.w	Presenteerbladen, schalen, borden, kopjes, bekers en dergelijke artikelen ,van papier of van karton
21.23	4816		2129000	2123000	Kant.ben.pap	Papier voor doorslagen en overdrukken; offsetplaten van papier
21.23	4817		2129000	2123000	Kant.ben.pap	Enveloppen en andere assortimenten van papierwaren voor correspondentie
21.23	4823	1	2129000	2123000	Kant.ben.pap	Papier, met een kleefmiddel, in stroken of op rollen
21.23	4823	5	2129000	2123000	Kant.ben.pap	Ander papier/karton, om te beschrijven, bedrukken, grafische doeleinden, neg
21.24	4814		2129000	2124000	Wandbekled.	Behangselpapier en andere wandbekleding; vitrofanies n.e.g.
21.24	5905		2129000	2124000	Wandbekled.	Wandbekleding van textielstof
21.25.11	4815		2129000	2125190	Ov.p/k-waren	Vloerbedekking met een onderlaag van papier of van karton
21.25.12	4821		2129000	2125120	Etiketten	Etiketten van papier of van karton
21.25.13	4812		2129000	2125190	Ov.p/k-waren	Blokken en platen, van papierstof, voor filtreerdoeleinden
21.25.14.13	4813	1000	2129000	2125110	Sig. papier	Sigarettenpapier in boekjes of in hulzen
21.25.14.15	4813	2000	2129000	2125110	Sig. papier	Sigarettenpapier op rollen met een breedte <= 5 cm
21.25.14.2	4822		2129000	2125190	Ov.p/k-waren	Klossen, hulzen,...,van papier/karton, voor het opwinden van textielgarens
21.25.14.3	4822		2129000	2125190	Ov.p/k-waren	Klossen, hulzen,... en dergelijke opwindmiddelen, van papier/karton, n.e.g.
21.25.14.5	4823	2000	2129000	2125190	Ov.p/k-waren	Filtrepapier en -karton, op maat gesneden
21.25.14.5	4823	4000	2129000	2125190	Ov.p/k-waren	Diagrampapier voor registreerapparaten, op rollen, in bladen of in schijven
21.25.14.5	4823	70	2129000	2125190	Ov.p/k-waren	Werken van papierstof, gevormd of geperst
21.25.14.7	4823	90	2129000	2125190	Ov.p/k-waren	Andere art. van papier/karton: pakkingringen, waaiers, jacquard- en condensatorpapier
21.25.14.9	4823	90	2129000	2125190	Ov.p/k-waren	Andere artikelen van papier/karton: andere
22.11.10	4901	1000	2211000	2211100	Losbl.uitgav	Boeken, brochures en dergelijk drukwerk, in losse vellen
22.11.20.1	4901	99	2211000	2211200	Studieboeken	Schoolboeken
22.11.20.2	4901	99	2211000	2211900	Algem.boeken	Kinderboeken
22.11.20.3	4901	99	2211000	2211900	Algem.boeken	Literatuur
22.11.20.4	4901	99	2211000	2211200	Studieboeken	Sociaal-wetenschappelijke boeken
22.11.20.5	4901	99	2211000	2211200	Studieboeken	Technisch-wetenschappelijke boeken
22.11.20.6	4901	99	2219000	2211300	Naslagwerken	Naslagwerken, adreslijsten, telefoonboeken, reisbrochures en dergelijk drukwerk
22.11.20.8	4903		2211000	2211900	Algem.boeken	Prentenalbums, prentenboeken, tekenboeken en kleurboeken, voor kinderen
22.11.3	4901	9100	2211000	2211900	Algem.boeken	Woordenboeken en encyclopedieën, ook indien in afleveringen
22.11.3	4904		2211000	2211900	Algem.boeken	Gedrukte muziek
22.11.3	4905		2211000	2211900	Algem.boeken	Gedrukte cartografische werken van alle soorten; globes
22.12			2212002	2212102	Dagbl.adver.	Advertenties in dag- en nieuwsbladen
22.12	4902	1000	2212001	2212101	Dagbl.abonn.	Abonnementen op dag- en nieuwsbladen
22.13			2212002	2213102	H.a.h.bladen	Advertenties in huis-aan-huisbladen
22.13			2212002	2213202	Vaktijds.adv	Advertenties in wetenschappelijke- en vaktijdschriften
22.13			2212002	2213902	Ov.tijds.adv	Advertenties in publicksbladen, opinieweekbladen, omroepbladen en romantijdschriften
22.13	4902	90	2212001	2213201	Vaktijds.abo	Abonnementen op wetenschappelijke- en vaktijdschriften
22.13	4902	90	2212001	2213901	Ov.tijds.abo	Abonnementen op publicksbladen, opinieweekbladen, omroepbladen en romantijdschriften
22.14	8524	1000	2214000	2214000	Besp.cd/cass	Grammofoonplaten
22.14	8524	3200	2214000	2214000	Besp.cd/cass	Compact discs
22.14	8524	4091	2214000	2214000	Besp.cd/cass	Magneetbanden voor het opnemen van geluid, waarop is opgenomen (breedte <4 mm.)
22.14	8524	5200	2214000	2214000	Besp.cd/cass	Magneetbanden voor het opnemen van geluid, waarop is opgenomen (breedte >4 mm;<6,5mm.)
22.15	4908		2219000	2215000	Kaart/kalend	Decalcomanieën van alle soorten
22.15	4909		2219000	2215000	Kaart/kalend	Prentbriefkaarten en andere gedrukte briefkaarten; gedrukte kaarten met wensen en dergelijke
22.15	4910		2219000	2215000	Kaart/kalend	Kalenders van alle soorten, gedrukt, incl. kalenderblokken
22.15	4911	91	2219000	2215000	Kaart/kalend	Prenten, gravures en foto's
22.21			2220000	2221000	Dagbl.dr.iov	Dagbladrukkerijen
22.22.11	4907		2220000	2222110	Waardepapier	Postzegels; gezegeld papier; cheques; bankbiljetten en dergelijke

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22.22.12	4911	10	2220000	2222120	Reclamedruk	Reclamedrukwerk, handelscatalogi en dergelijke
22.22.13	4911	9900	2220000	2222130	Ov.drukwerk	Ander drukwerk n.e.g.
22.22.20.1	4820	10	2220000	2222290	Schr/agen.ed	Registers, comptabiliteitsboeken, order- en kwitantieboekjes, agenda's, blocnotes en dergelijke artikelen
22.22.20.3	4820	2000	2220000	2222290	Schr/agen.ed	Schriften
22.22.20.5	4820	3000	2220000	2222290	Schr/agen.ed	Opbergmappen, mappen en banden, omslagen voor dossiers, van papier of karton
22.22.20.7	4820	40	2220000	2222210	Kettingformu	Sets kettingformulieren en andere sets formulieren, ook met carbonpapier
22.22.20.8	4820	5000	2220000	2222290	Schr/agen.ed	Albums voor monstercollecties of voor verzamelingen, van papier of karton
22.22.20.9	4820	9000	2220000	2222290	Schr/agen.ed	Onderleggers, boekomslagen en andere papierwaren
22.22.3			2220000	2222300	Ov.druk.iov	Drukkerijen, andere dan dagbladdrukkerijen
22.23			2220000	2223000	Graf.afw/bin	Boekbinden en afwerking
22.24	8442	50	2220000	2224000	Zetten/typer	Zetten en stereotypen; drukplaten en drukcilinders en andere bedrukte media voor gebruik bij het drukken
22.25			2220000	2224000	Zetten/typer	Overige diensten in verband met drukkerijen
22.25			9991210	9991210	Loondien.bin	Overige diensten in verband met drukkerijen
22.25			9991220	9991220	Loondien.exp	Overige diensten in verband met drukkerijen
22.31			9991210	9991210	Loondien.bin	Reproductie van geluidsopnamen
22.31			9991220	9991220	Loondien.exp	Reproductie van geluidsopnamen
22.32			9991210	9991210	Loondien.bin	Reproductie van video-opnamen
22.32			9991220	9991220	Loondien.exp	Reproductie van video-opnamen
22.33			9991210	9991210	Loondien.bin	Reproductie van computermedia
22.33			9991220	9991220	Loondien.exp	Reproductie van computermedia
23.10	2704		2310000	2310000	Cokesovenpr.	Cokes en halfcokes, van steenkool, van bruinkool of van turf; retortenkool
23.10	2706		2310000	2310000	Cokesovenpr.	Teer uit steenkool, uit bruinkool of uit turf en andere minerale teersoorten
23.20.11	2710	0026	2320140	2320141	Jetfuel	Vliegtuigbenzine
23.20.11	2710	0027	2320110	2320111	Benzine	Motorbenzine
23.20.11	2710	0029	2320110	2320111	Benzine	Motorbenzine
23.20.11	2710	0032	2320110	2320111	Benzine	Motorbenzine
23.20.11	2710	0034	2320110	2320111	Benzine	Motorbenzine
23.20.11	2710	0036	2320110	2320111	Benzine	Motorbenzine
23.20.12	2710	0037	2320140	2320141	Jetfuel	Lichte reactiemotorbrandstof
23.20.13	2710	001	2320900	2320131	Nafta's	Andere lichte olie, lichte preparaten n.e.g., bestemd voor een aangewezen behandeling
23.20.13	2710	0021	2320900	2320139	Ov.benz.terp	Andere lichte olie, lichte preparaten n.e.g., anders
23.20.13	2710	0025	2320900	2320139	Ov.benz.terp	Andere lichte olie, lichte preparaten n.e.g., anders
23.20.13	2710	0039	2320900	2320139	Ov.benz.terp	Andere lichte olie, lichte preparaten n.e.g., anders
23.20.14	2710	0051	2320140	2320141	Jetfuel	Reactiemotorbrandstof van het kerosinetype
23.20.14	2710	0055	2320190	2320160	Petroleum	Lampolie
23.20.15	2710	0061	2320900	2320151	Gasolie grst	Gasolie, bestemd voor aangewezen behandeling
23.20.15	2710	0065	2320900	2320151	Gasolie grst	Gasolie, bestemd voor aangewezen behandeling
23.20.15	2710	0066	2320150	2320152	Gasolie auto	Gasolie, bestemd voor motorbrandstof
23.20.15	2710	0066	2320190	2320153	Gasolie verw	Gasolie, bestemd voor verwarming
23.20.15	2710	0066	2320900	2320151	Gasolie grst	Gasolie, bestemd voor ander gebruik
23.20.15	2710	0067	2320150	2320152	Gasolie auto	Gasolie, bestemd voor motorbrandstof
23.20.15	2710	0067	2320190	2320153	Gasolie verw	Gasolie, bestemd voor verwarming
23.20.15	2710	0067	2320900	2320151	Gasolie grst	Gasolie, bestemd voor ander gebruik
23.20.15	2710	0068	2320150	2320152	Gasolie auto	Gasolie, bestemd voor motorbrandstof
23.20.15	2710	0068	2320900	2320151	Gasolie grst	Gasolie, bestemd voor ander gebruik
23.20.16	2710	004	2320190	2320160	Petroleum	Andere halfzware olie; halfzware preparaten n.e.g.
23.20.16	2710	0059	2320190	2320160	Petroleum	Andere halfzware olie; halfzware preparaten n.e.g.
23.20.17	2710	007	2320170	2320170	Stookolie	Stookolie n.e.g.
23.20.18	2710	008	2320900	2320180	Smeerolie	Smeerolie van aardolie; zware preparaten n.e.g.
23.20.18	2710	009	2320900	2320180	Smeerolie	Smeerolie van aardolie; zware preparaten n.e.g.
23.20.21	2711	12	2320210	2320212	Autogas(lpg)	LPG
23.20.21	2711	12	2320290	2320211	Prop./butaan	Propaan en butanen, vloeibaar gemaakt
23.20.21	2711	13	2320210	2320212	Autogas(lpg)	LPG
23.20.21	2711	13	2320290	2320211	Prop./butaan	Propaan en butanen, vloeibaar gemaakt
23.20.22	2711	1400	2320290	2320220	Ov. gassen	Ethyleen, propyleen, butyleen en butadien
23.20.22	2711	1900	2320290	2320220	Ov. gassen	Andere gasvormige koolwaterstoffen, met uitzondering van aardgas
23.20.22	2711	2900	2320290	2320220	Ov. gassen	Andere gasvormige koolwaterstoffen, met uitzondering van aardgas
23.20.3	2712		2320900	2320300	Petr. residu	Vaseline; paraffine; was uit aardolie en andere was
23.20.3	2713		2320900	2320300	Petr. residu	Petroleumcokes; petroleumbitumen en andere residuen van aardolie
23.30			2330000	2330000	Splijt/kweek	Behandeling van radioactief afval
23.30	2844	10	2330000	2330000	Splijt/kweek	Natuurlijk uranium en verbindingen daarvan
23.30	2844	20	2330000	2330000	Splijt/kweek	Verrijkt uranium en plutonium en verbindingen
23.30	2844	30	2330000	2330000	Splijt/kweek	Verarmd uranium en thorium en verbindingen daarvan
23.30	2844	40	2330000	2330000	Splijt/kweek	Radioactieve elementen en isotopen, alsmede verbindingen daarvan n.e.g.; radioactief afval
23.30	8401	3000	2330000	2330000	Splijt/kweek	Niet-bestraalde splijstofelementen (patronen), voor kernreactoren
24.11	2804	1000	2411000	2411000	Ind. gassen	Waterstof, argon, edelgassen, stikstof en zuurstof
24.11	2804	2	2411000	2411000	Ind. gassen	Waterstof, argon, edelgassen, stikstof en zuurstof

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
24.11	2804	3000	2411000	2411000	Ind. gassen	Waterstof, argon, edelgassen, stikstof en zuurstof
24.11	2804	4000	2411000	2411000	Ind. gassen	Waterstof, argon, edelgassen, stikstof en zuurstof
24.11	2811	2100	2411000	2411000	Ind. gassen	Koolstofdioxide (kooldioxide)
24.11	2811	29	2411000	2411000	Ind. gassen	Andere anorganische zuurstofverbindingen van niet-metalen
24.11	2811	29	2411000	2411000	Ind. gassen	Stikstofoxyden
24.11	2811	29	2411000	2411000	Ind. gassen	Zwaveltrioxyde; diarseentrioxyde
24.11	2851	0030	2411000	2411000	Ind. gassen	Vloeiende lucht en samengeperste lucht
24.12.11	2817		2412000	2412900	Anor.kleurst	Zinkoxyde en -peroxyde; titaanoxyde
24.12.11	2823		2412000	2412900	Anor.kleurst	Zinkoxyde en -peroxyde; titaanoxyde
24.12.12.1	2819		2411000	2412100	Anor.bas.oxy	Chroomoxyden en chroomhydroxyden
24.12.12.3	2820		2411000	2412100	Anor.bas.oxy	Mangaanoxyden
24.12.12.5	2824		2412000	2412900	Anor.kleurst	Loodoxyden
24.12.12.70	2825	5000	2411000	2412100	Anor.bas.oxy	Koperoxyden en koperhydroxyden
24.12.13.1	2821		2412000	2412900	Anor.kleurst	Ijzeroxyden en ijzerhydroxyden
24.12.13.30	2822		2411000	2412100	Anor.bas.oxy	Kobaltoxyden en kobalhydroxyden; kobaltoxyden in handelskwaliteit
24.12.13.5	2825	2000	2411000	2412100	Anor.bas.oxy	Lithiumoxyde en lithiumhydroxyde
24.12.13.5	2825	3000	2411000	2412100	Anor.bas.oxy	Vanadiumoxyden en vanadiumhydroxyden
24.12.13.6	2825	4000	2411000	2412100	Anor.bas.oxy	Nikkeloxyden en nikkelhydroxyden
24.12.13.6	2825	6000	2411000	2412100	Anor.bas.oxy	Germaniumoxyden en zirkoniumdioxide
24.12.13.7	2825	7000	2411000	2412100	Anor.bas.oxy	Molybdeenoxyden en molybdeenhydroxyden
24.12.13.7	2825	8000	2411000	2412100	Anor.bas.oxy	Antimoonoxyden
24.12.13.90	2825	90	2411000	2412100	Anor.bas.oxy	Andere anorg. basen; andere oxyden, hydr- en peroxyden van metalen, n.e.g.
24.12.21	3204		2412000	2412200	Looi/or.klst	Synthetische organische kleurstoffen en preparaten op basis daarvan
24.12.21	3205		2412000	2412200	Looi/or.klst	Synthetische organische kleurstoffen en preparaten op basis daarvan
24.12.22	3201		2412000	2412200	Looi/or.klst	Looiextracten plantaardig; tannine, zouten, esters en andere deriv. daarvan
24.12.22	3203		2412000	2412200	Looi/or.klst	Kleurstoffen van plantaardige of dierlijke oorsprong, en preparaten
24.12.23	3202		2412000	2412200	Looi/or.klst	Synthetische organische looistoffen; anorganische looistoffen; preparaten voor het looien
24.12.24	3206		2412000	2412900	Anor.kleurst	Kleur- en verfstoffen n.e.g.; anorganische producten van de soort gebruikt als lichtgevendende stoffen (luminoforen)
24.13.11.11	2801		2411000	2413110	Anorg.grndst	Chloor
24.13.11.13	2801		2411000	2413110	Anorg.grndst	Jood (jodium)
24.13.11.15	2801		2411000	2413110	Anorg.grndst	Fluor
24.13.11.17	2801		2411000	2413110	Anorg.grndst	Broom
24.13.11.20	2802		2411000	2413110	Anorg.grndst	Gesublimeerde of geprecipiteerde zwavel; colloïdale zwavel
24.13.11.30	2803		2411000	2413110	Anorg.grndst	Koolstof (carbonblack en andere vormen van koolstof, n.e.g.)
24.13.11.40	2804	50	2411000	2413110	Anorg.grndst	Boor (borium); telluur (tellurium)
24.13.11.5	2804	6	2411000	2413110	Anorg.grndst	Silicium
24.13.11.60	2804	7000	2411000	2413110	Anorg.grndst	Fosfor
24.13.11.70	2804	8000	2411000	2413110	Anorg.grndst	Arsen (arsenicum)
24.13.11.90	2804	9000	2411000	2413110	Anorg.grndst	Seleen (selenium)
24.13.12	2812		2413000	2413900	Ov.anorg.gst	Verbindingen van niet-metalen met halogeen of met zwavel
24.13.12	2813		2413000	2413900	Ov.anorg.gst	Verbindingen van niet-metalen met halogeen of met zwavel
24.13.13	2805		2413000	2413900	Ov.anorg.gst	Alkali- en aardalkalimetalen; zeldzame aard- metalen, scandium en yttrium; kwik (kwikzilver)
24.13.14	2806		2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxyde (fosforzuuranhydride); andere anorganische zuren; silicium-
24.13.14	2807		2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxyde (fosforzuuranhydride); andere anorganische zuren; silicium-
24.13.14	2809		2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxyde (fosforzuuranhydride); andere anorganische zuren; silicium-
24.13.14	2810		2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxyde (fosforzuuranhydride); andere anorganische zuren; silicium-
24.13.14	2811	1	2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxyde (fosforzuuranhydride); andere anorganische zuren; silicium-
24.13.14	2811	2200	2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxyde (fosforzuuranhydride); andere anorganische zuren; silicium-
24.13.14	2811	2300	2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxyde (fosforzuuranhydride); andere anorganische zuren; silicium-
24.13.15.2	2815		2411000	2413150	Basen oxyden	Natriumhydroxyde
24.13.15.3	2815		2411000	2413150	Basen oxyden	Kaliumhydroxyde
24.13.15.50	2815		2411000	2413150	Basen oxyden	Natriumperoxyde en kaliumperoxyde
24.13.15.60	2816		2411000	2413150	Basen oxyden	Magnesiumhydroxyde en -peroxyde; strontium- en barium(hydr)oxyde en -peroxyde
24.13.15.70	2818	3000	2411000	2413150	Basen oxyden	Aluminiumhydroxyde
24.13.15.80	2825	1000	2411000	2413150	Basen oxyden	Hydrazine en hydroxylamine, alsmede anorganische zouten daarvan
24.13.21	2826		2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.21	2827	2000	2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.21	2827	3	2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.21	2827	4	2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.21	2827	5	2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.21	2827	6000	2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.22	2828		2413000	2413890	Ov.zouten	Hypochlorieten, chloraten en perchloraten

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
24.13.22	2829		2413000	2413890	Ov.zouten	Hypochlorieten, chloraten en perchloraten
24.13.31	2830		2413000	2413890	Ov.zouten	Sulfiden, sulfieten en sulfaten
24.13.31	2831		2413000	2413890	Ov.zouten	Sulfiden, sulfieten en sulfaten
24.13.31	2832		2413000	2413890	Ov.zouten	Sulfiden, sulfieten en sulfaten
24.13.31	2833		2413000	2413890	Ov.zouten	Sulfiden, sulfieten en sulfaten
24.13.32.10	2834	2200	2413000	2413890	Ov.zouten	Nitraten, excl. kaliumnitraat
24.13.32.10	2834	29	2413000	2413890	Ov.zouten	Nitraten, excl. kaliumnitraat
24.13.32.20	2835	1000	2413000	2413320	Polyfosfaten	Fosfinaten en fosfonaten
24.13.32.30	2835	2200	2413000	2413320	Polyfosfaten	Natriumdiwaterstoforthofosfaat en dinatriumwaterstoforthofosfaat
24.13.32.40	2835	25	2413000	2413320	Polyfosfaten	Calciumwaterstoforthofosfaat (dicalciumfosfaat)
24.13.32.50	2835	2300	2413000	2413320	Polyfosfaten	Trinatriumorthofosfaat en kaliumfosfaten, andere calciumfosfaten, (poly)fosf.
24.13.32.50	2835	2400	2413000	2413320	Polyfosfaten	Trinatriumorthofosfaat en kaliumfosfaten, andere calciumfosfaten, (poly)fosf.
24.13.32.50	2835	26	2413000	2413320	Polyfosfaten	Trinatriumorthofosfaat en kaliumfosfaten, andere calciumfosfaten, (poly)fosf.
24.13.32.50	2835	2990	2413000	2413320	Polyfosfaten	Trinatriumorthofosfaat en kaliumfosfaten, andere calciumfosfaten, (poly)fosf.
24.13.32.70	2835	3	2413000	2413320	Polyfosfaten	Natriumtrifosfaat (natriumtripolyfosfaat)
24.13.33.10	2836	2000	2413000	2413890	Ov.zouten	Dinatriumcarbonaat
24.13.33.20	2836	3000	2413000	2413890	Ov.zouten	Natriumwaterstofcarbonaat (natriumbicarbonaat)
24.13.33.30	2836	4000	2413000	2413890	Ov.zouten	Kaliumcarbonaten
24.13.33.40	2836	5000	2413000	2413890	Ov.zouten	Calciumcarbonaat
24.13.33.50	2836	6000	2413000	2413890	Ov.zouten	Bariumcarbonaat
24.13.33.60	2836	7000	2413000	2413890	Ov.zouten	Loodcarbonaat
24.13.33.7	2836	9	2413000	2413890	Ov.zouten	Carbonaten
24.13.41.10	2841	1000	2413000	2413890	Ov.zouten	Aluminaten
24.13.41.20	2841	2000	2413000	2413890	Ov.zouten	Zinkchromaat en loodchromaat
24.13.41.30	2841	3000	2413000	2413890	Ov.zouten	Natrium- en kaliumdichromaat; andere (di)chromaten; peroxochromaten
24.13.41.30	2841	4000	2413000	2413890	Ov.zouten	Natrium- en kaliumdichromaat; andere (di)chromaten; peroxochromaten
24.13.41.30	2841	5000	2413000	2413890	Ov.zouten	Natrium- en kaliumdichromaat; andere (di)chromaten; peroxochromaten
24.13.41.40	2841	6	2413000	2413890	Ov.zouten	Manganieten, manganaten en permanganaten
24.13.41.50	2841	7000	2413000	2413900	Ov.anorg.gst	Molybdaten
24.13.41.60	2841	8000	2413000	2413900	Ov.anorg.gst	Wolframaten
24.13.41.70	2841	90	2413000	2413900	Ov.anorg.gst	Andere zouten van oxometaalzuren en van peroxometaalzuren, n.e.g.
24.13.41.8	2843		2413000	2413810	Verb.ra.edel	Edele metalen, colloïdaal, verb. en amalgamen daarvan
24.13.42	2851	0010	2413000	2413900	Ov.anorg.gst	Gedistilleerd water e.d.
24.13.42	2851	0090	2413000	2413900	Ov.anorg.gst	Andere anorganische verbindingen n.e.g. (incl. amalgamen en andere dan die van edele metalen)
24.13.51	2845		2413000	2413810	Verb.ra.edel	Isotopen n.e.g. en verbindingen daarvan
24.13.52.20	2837		2413000	2413890	Ov.zouten	Cyaniden, cyanideoxyden en complexe cyaniden
24.13.52.30	2838		2413000	2413890	Ov.zouten	Fulminaten, cyanaten en thiocyanaten
24.13.52.40	2839		2413000	2413890	Ov.zouten	Silicaten; alkalimetaalsilicaten in handelskwaliteit
24.13.52.50	2840		2413000	2413890	Ov.zouten	Boraten
24.13.52.60	2840		2413000	2413890	Ov.zouten	Peroxoboraten
24.13.52.70	2842		2413000	2413900	Ov.anorg.gst	Dubbelsilicaten en complexe silicaten
24.13.52.90	2842		2413000	2413900	Ov.anorg.gst	Andere anorganische zouten en peroxozouten (excl. aziden)
24.13.53	2847		2413000	2413900	Ov.anorg.gst	Waterstofperoxyde
24.13.54	2848		2413000	2413900	Ov.anorg.gst	Fosfiden; carbiden; hydriden; nitriden; aziden; siliciden en boriden
24.13.54	2849		2413000	2413900	Ov.anorg.gst	Fosfiden; carbiden; hydriden; nitriden; aziden; siliciden en boriden
24.13.54	2850		2413000	2413900	Ov.anorg.gst	Fosfiden; carbiden; hydriden; nitriden; aziden; siliciden en boriden
24.13.55	2846		2413000	2413810	Verb.ra.edel	Verbindingen van zeldzame aardmetalen, van yttrium of van scandium
24.13.56	2503	0090	2413000	2413900	Ov.anorg.gst	Geraffineerde zwavel, andere dan gesublimeerde, geprecipiteerde en colloïdale zwavel
24.13.57	2601	2000	2413000	2413900	Ov.anorg.gst	Geroost ijzerkies (pyriet)
24.13.58	7104	1000	2413000	2413900	Ov.anorg.gst	PiÛzo-elektrisch kwarts; andere synthetische of gereconstrueerde edelstenen of halfedelstenen, onbewerkt
24.13.58	7104	2000	2413000	2413900	Ov.anorg.gst	PiÛzo-elektrisch kwarts; andere synthetische of gereconstrueerde edelstenen of halfedelstenen, onbewerkt
24.14.11.2	2901	10	2414100	2414119	Ov.koolw.op.	Acyclische koolwaterstoffen, verzadigd
24.14.11.3	2901	21	2414100	2414113	Ethyleen	Ethyleen
24.14.11.4	2901	22	2414100	2414114	Propyleen	Propreen (propyleen)
24.14.11.5	2901	23	2414100	2414115	Butyleen	Buteen (butyleen) en isomeren daarvan
24.14.11.6	2901	24	2414100	2414115	Butyleen	Buta-1,3-dieen en isopreen
24.14.11.9	2901	29	2414100	2414119	Ov.koolw.op.	Onverzadigde acyclische koolwaterstoffen, n.e.g.
24.14.12.13	2902	1	2414100	2414129	Ov.koolw.ges	Cyclohexaan
24.14.12.15	2902	1	2414100	2414129	Ov.koolw.ges	Cycloalkanen, cycloalkenen en cycloterpenen, excl. cyclohexaan
24.14.12.23	2902	20	2414100	2414122	Benzeen	Benzeen
24.14.12.25	2902	30	2414100	2414129	Ov.koolw.ges	Tolueen
24.14.12.4	2902	4	2414100	2414129	Ov.koolw.ges	o-, p-, m-Xyleen en mengsels van xyleenisomeren
24.14.12.50	2902	5000	2414100	2414125	Styreen	Styreen
24.14.12.60	2902	6000	2414100	2414129	Ov.koolw.ges	Ethylbenzeen
24.14.12.70	2902	7000	2414100	2414129	Ov.koolw.ges	Cumeen
24.14.12.80	2902	90	2414100	2414129	Ov.koolw.ges	Naftaleen en antraceen
24.14.12.90	2902	90	2414100	2414129	Ov.koolw.ges	Bifenyyl, terfenylen, andere cyclische koolwaterstoffen
24.14.13	2903		2414100	2414190	Halogeend.ch	Chloorderivaten van acyclische koolwaterstoffen
24.14.14	2904		2414100	2414190	Halogeend.ch	Sulfo-, nitro- en nitrosoderivaten van kool- waterstoffen, ook indien

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
24.14.14	2905	495	2414100	2414190	Halogeend.ch	gehalogeneerd Glycerolesters verkregen mbv organische verbindingen met een zuurfunctie, bedoeld bij post 2904
24.14.15	2903		2414100	2414190	Halogeend.ch	Andere derivaten van koolwaterstoffen
24.14.21	3823	7000	2414910	2414910	Ov. alcohol	Industriële vetalcoholen
24.14.22.10	2905	1100	2414910	2414221	Methyl-alcohol	Methanol (methylalcohol)
24.14.22.20	2905	1200	2414910	2414910	Ov. alcohol	Propaan-1-ol (propylalcohol) en propaan-2-ol (isopropylalcohol)
24.14.22.30	2905	1300	2414910	2414223	Butyl-alcohol	Butaan-1-ol (n-butylalcohol)
24.14.22.40	2905	14	2414910	2414910	Ov. alcohol	Andere butanolen, n.e.g.
24.14.22.50	2905	1500	2414910	2414910	Ov. alcohol	Pentanol (amylalcohol) en isomeren daarvan
24.14.22.6	2905	16	2414910	2414910	Ov. alcohol	Octanol (octylalcohol) en isomeren daarvan
24.14.22.6	2905	1700	2414910	2414910	Ov. alcohol	Lauryl-, cetyl-, stearylalcohol, andere verzadigde eenwaardige alcoholen
24.14.22.6	2905	19	2414910	2414910	Ov. alcohol	Lauryl-, cetyl-, stearylalcohol, andere verzadigde eenwaardige alcoholen
24.14.22.73	2905	2	2414910	2414910	Ov. alcohol	Andere acyclische terpeenalcoholen
24.14.22.73	2905	2	2414910	2414910	Ov. alcohol	Geraniol, citronellol, linalol, rodinol en nerol (reuk-/smaakstof)
24.14.22.75	2905	2	2414910	2414910	Ov. alcohol	Allylalcohol en andere onverzadigde eenwaardige alcoholen
24.14.23.10	2905	3	2414910	2414910	Ov. alcohol	Ethyleenglycol (ethaandiol)
24.14.23.20	2905	3	2414910	2414910	Ov. alcohol	Propyleenglycol (propaan-1,2-diol)
24.14.23.3	2905	3	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen, excl. D-glucitol
24.14.23.3	2905	4100	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.3	2905	4200	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.3	2905	4300	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.3	2905	44	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.3	2905	4910	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.3	2905	4990	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.50	2905	50	2414910	2414910	Ov. alcohol	Halogeën-, sulfo-, nitro- en nitrosoderivaten van acyclische alcoholen
24.14.23.73	2906		2414910	2414910	Ov. alcohol	Menthol (reuk-/smaakstof)
24.14.23.75	2906		2414910	2414910	Ov. alcohol	Aromatische alcoholen
24.14.24	2907		2414910	2414240	Fenolen	Fenolen en zouten daarvan; fenolalcoholen
24.14.24	2908		2414910	2414240	Fenolen	Halogeën-, sulfo-, nitro-, nitrosoderivaten van fenolen, enz., n.e.g.
24.14.31	3823	1	2414910	2414300	Carbonzuren	Industriële eenwaardige vetzuren; bij raffinage verkregen acid-oils
24.14.32.15	2915		2414910	2414300	Carbonzuren	Ethylacetaat
24.14.32.17	2915		2414910	2414300	Carbonzuren	Vinylacetaat
24.14.32.19	2915		2414910	2414300	Carbonzuren	Andere esters van azijnzuur
24.14.32.19	2915		2414910	2414300	Carbonzuren	P-tolyl-, benzyl-, rhodiny- en santalylacetaat (reuk-/smaakstof)
24.14.32.2	2915		2414910	2414300	Carbonzuren	Mono-, di-, trichloorazijnz., propionz., boterz., valeriaanz., zouten, esters
24.14.32.3	2915		2414910	2414300	Carbonzuren	Palmitinezuur, zouten en esters van palmitinezuur
24.14.32.4	2915		2414910	2414300	Carbonzuren	Stearinezuur, zouten en esters van stearinezuur
24.14.32.5	2915		2414910	2414300	Carbonzuren	Mierezuur, zouten en esters van mierezuur
24.14.32.7	2915		2414910	2414300	Carbonzuren	Azijnzuur; zouten van azijnzuur (incl. natrium- en kobaltzouten)
24.14.32.8	2915		2414910	2414300	Carbonzuren	Laurinezuur en andere zuren, alsmede zouten en esters daarvan
24.14.33	2916		2414910	2414300	Carbonzuren	Onverzadigde eenwaardige acyclische carbonzuren, meerwaardige carbonzuren van cycloalkanen, cyclo-alkenen en cycloterpenen e
24.14.33	2917		2414910	2414300	Carbonzuren	Onverzadigde eenwaardige acyclische carbonzuren, meerwaardige carbonzuren van cycloalkanen, cyclo-alkenen en cycloterpenen e
24.14.34	2917		2414910	2414300	Carbonzuren	Meerwaardige aromatische carbonzuren en carbon-zuren met andere zuurstofhoudende groepen en derivaten daarvan, exclusief sal
24.14.34	2918	1	2414910	2414300	Carbonzuren	Meerwaardige aromatische carbonzuren en carbon-zuren met andere zuurstofhoudende groepen en derivaten daarvan, exclusief sal
24.14.34	2918	29	2414910	2414300	Carbonzuren	Meerwaardige aromatische carbonzuren en carbon-zuren met andere zuurstofhoudende groepen en derivaten daarvan, exclusief sal
24.14.34	2918	3000	2414910	2414300	Carbonzuren	Meerwaardige aromatische carbonzuren en carbon-zuren met andere zuurstofhoudende groepen en derivaten daarvan, exclusief sal
24.14.34	2918	90	2414910	2414300	Carbonzuren	Meerwaardige aromatische carbonzuren en carbon-zuren met andere zuurstofhoudende groepen en derivaten daarvan, exclusief sal
24.14.41	2921		2414910	2414400	Aminozuren	Aminoverbindingen
24.14.42	2922	1	2414910	2414400	Aminozuren	Aminoverbindingen met zuurstofhoudende groepen, met uitzondering van lysine en glutaminezuur
24.14.42	2922	2	2414910	2414400	Aminozuren	Aminoverbindingen met zuurstofhoudende groepen, met uitzondering van lysine en glutaminezuur
24.14.42	2922	3000	2414910	2414400	Aminozuren	Aminoverbindingen met zuurstofhoudende groepen, met uitzondering van lysine en glutaminezuur
24.14.42	2922	4300	2414910	2414400	Aminozuren	Antranilzuur en zouten daarvan
24.14.42	2922	49	2414910	2414400	Aminozuren	Aminoverbindingen met zuurstofhoudende groepen, met uitzondering van lysine en glutaminezuur
24.14.42	2922	5000	2414910	2414400	Aminozuren	Aminoverbindingen met zuurstofhoudende groepen, met uitzondering van lysine en glutaminezuur
24.14.43.10	2924	21	2414910	2414400	Aminozuren	Ureïnen en derivaten daarvan; zouten daarvan
24.14.43.20	2925		2414990	2414990	Ov.organ.gst	Saccharine en zouten daarvan
24.14.43.30	2925		2414990	2414990	Ov.organ.gst	Imidoverbindingen en derivaten daarvan; zouten daarvan (excl. saccharine)
24.14.43.40	2925		2414990	2414990	Ov.organ.gst	Iminoverbindingen en derivaten daarvan; zouten daarvan
24.14.43.50	2926		2414990	2414990	Ov.organ.gst	Acrylonitril
24.14.43.60	2926		2414990	2414990	Ov.organ.gst	1-Cyaanguanidine



CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
24.14.43.70	2926		2414990	2414990	Ov.organ.gst	Andere nitrillen (cyaanverbindingen)
24.14.44	2927		2414990	2414990	Ov.organ.gst	Verbindingen met andere stikstofhoudende groepen
24.14.44	2928		2414990	2414990	Ov.organ.gst	Verbindingen met andere stikstofhoudende groepen
24.14.44	2929		2414990	2414990	Ov.organ.gst	Verbindingen met andere stikstofhoudende groepen
24.14.51	2930		2414990	2414990	Ov.organ.gst	Organische zwavelverbindingen en andere organische verbindingen van niet-metalen en van metalen
24.14.51	2931		2414990	2414990	Ov.organ.gst	Organische zwavelverbindingen en andere organische verbindingen van niet-metalen en van metalen
24.14.52.10	2932	1	2414990	2414990	Ov.organ.gst	Tetrahydrofuraan, e.d.
24.14.52.10	2932	2100	2414990	2414990	Ov.organ.gst	Cumarine, methyl- en ethylcumarinen (reuk-/smaakstof)
24.14.52.10	2932	9	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen met enkel zuurstofatomen als hetero- atoom, excl. fenoltaleïne en enkele andere lactonen
24.14.52.30	2933	29	2414990	2414990	Ov.organ.gst	Heterocyclische verbindingen met een niet-geanelleerde imidazoolring, n.e.g.
24.14.52.50	2933	3	2414990	2414990	Ov.organ.gst	Pyridine en zouten daarvan
24.14.52.50	2933	40	2414990	2414990	Ov.organ.gst	Pyridine en zouten daarvan
24.14.52.50	2933	7	2414990	2414520	Caprolactam	Andere verbindingen met pyridine-/iso)chinolinerig, lactamen (ex 6- hexaanlactam) en heterocycl. verbindingen met N
24.14.52.50	2933	90	2414990	2414520	Caprolactam	Andere verbindingen met pyridine-/iso)chinolinerig, lactamen (ex 6- hexaanlactam) en heterocycl. verbindingen met N
24.14.52.50	2933	90	2414990	2414520	Caprolactam	Indool, 3-methylindool, azapetine, chloordiazepoxyde, e.d. (reuk-smaakstof)
24.14.52.60	2933	6100	2414990	2414535	Melamine	Melamine
24.14.52.70	2933	7	2414990	2414520	Caprolactam	6-Hexaanlactam (epsilon-caprolactam)
24.14.52.90	2934	1000	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excl. verbindingen met een fenothiazinerig
24.14.52.90	2934	20	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excl. verbindingen met een fenothiazinerig
24.14.52.90	2934	9010	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excl. verbindingen met een fenothiazinerig
24.14.52.90	2934	9030	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excl. verbindingen met een fenothiazinerig
24.14.52.90	2934	9040	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excl. verbindingen met een fenothiazinerig
24.14.52.90	2934	9050	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excl. verbindingen met een fenothiazinerig
24.14.52.90	2934	9060	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excl. verbindingen met een fenothiazinerig
24.14.52.90	2934	9070	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excl. verbindingen met een fenothiazinerig
24.14.52.90	2934	9080	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excl. verbindingen met een fenothiazinerig
24.14.52.90	2934	9085	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excl. verbindingen met een fenothiazinerig
24.14.52.90	2934	909	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excl. verbindingen met een fenothiazinerig
24.14.53	2919		2414990	2414990	Ov.organ.gst	Fosforzure esters en zouten daarvan; esters van andere anorganische zuren en zouten daarvan; derivaten daarvan
24.14.53	2920		2414990	2414990	Ov.organ.gst	Fosforzure esters en zouten daarvan; esters van andere anorganische zuren en zouten daarvan; derivaten daarvan
24.14.61.1	2912		2414910	2414910	Ov. alcohol	Acyclische aldehyden, zonder andere zuurstofhoudende groepen, n.e.g.
24.14.61.20	2912		2414910	2414910	Ov. alcohol	Benzaldehyd (reuk-/smaakstof)
24.14.61.20	2912		2414910	2414910	Ov. alcohol	Cyclische aldehyden, zonder andere zuurstofhoudende groepen
24.14.61.30	2912		2414910	2414910	Ov. alcohol	Aldehydalcoholen
24.14.61.43	2912		2414910	2414910	Ov. alcohol	Vanilline (4-hydroxy-3-methoxybenzaldehyd) (reuk-/smaakstof)
24.14.61.45	2912		2414910	2414910	Ov. alcohol	Ethylvanilline (3-ethoxy-4-hydroxybenzaldehyd) (reuk-/smaakstof)
24.14.61.47	2912		2414910	2414910	Ov. alcohol	Aldehydethers en -fenolen, aldehyden, met andere zuurstofh. groepen, n.e.g.
24.14.61.50	2912		2414910	2414910	Ov. alcohol	Cyclische polymeren van aldehyden
24.14.61.60	2912		2414910	2414910	Ov. alcohol	Paraformaldehyd
24.14.61.70	2913		2414910	2414910	Ov. alcohol	Halogeen-, sulfo-, nitro- en nitrosoderivaten van 29.12
24.14.62.1	2914		2414910	2414620	Ketonen chin	Acyclische ketonen, zonder andere zuurstofhoudende groepen, n.e.g.
24.14.62.31	2914		2414910	2414620	Ketonen chin	Kamfer en ketonalcoholen, -aldehyden, -fenolen
24.14.62.33	2914		2414910	2414620	Ketonen chin	Cyclohexanon en methylcyclohexanon
24.14.62.35	2914		2414910	2414620	Ketonen chin	Iononen en methyليونonen (reuk-/smaakstof)
24.14.62.39	2914		2414910	2414620	Ketonen chin	Ketonen van cycloalkanen, -alkenen, -terpenen, geen a. zuurstofh. gr., n.e.g.
24.14.62.60	2914		2414910	2414620	Ketonen chin	Chinonen
24.14.62.70	2914		2414910	2414620	Ketonen chin	Andere halogeen-....derivaten van ketonen en chinonen
24.14.62.70	2914		2414910	2414620	Ketonen chin	Halogeen-....derivaten van ketonen en chinonen (reuk-/smaakstof)
24.14.63.1	2909		2414910	2414630	Ethers ed.	Acyclische ethers en halogeen-....derivaten daarvan, n.e.g.
24.14.63.23	2909		2414910	2414630	Ethers ed.	Ethers van cycloalkanen, -alkenen, enz. en halogeen-....derivaten daarvan
24.14.63.25	2909		2414910	2414630	Ethers ed.	Andere aromatische ethers en halogeen-....derivaten daarvan
24.14.63.25	2909		2414910	2414630	Ethers ed.	Difenylether (reuk-/smaakstof)
24.14.63.3	2909		2414910	2414630	Ethers ed.	Etheralcoholen en halogeen-....derivaten daarvan
24.14.63.50	2909		2414910	2414630	Ethers ed.	Etherfenolen, etherfenolalcoholen en halogeen-....derivaten daarvan
24.14.63.60	2909		2414910	2414630	Ethers ed.	Alcohol-, ether- en ketonperoxyden en halogeen-....derivaten daarvan

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
24.14.63.7	2910		2414910	2414630	Ethers ed.	Epoxyden, epoxyalcoholen, epoxyfenolen en epoxyethers
24.14.63.80	2911		2414910	2414630	Ethers ed.	Acetalen en hemiacetalen en halogeen-,...derivaten daarvan
24.14.64.30	2942		2414990	2414990	Ov.organ.gst	Andere organische verbindingen, n.e.g.
24.14.64.50	3507		2414990	2414990	Ov.organ.gst	Leb en concentraten daarvan
24.14.64.70	3507		2414990	2414990	Ov.organ.gst	Enzymen; bereidingen van enzymen, n.e.g.
24.14.71	3802	9000	2414990	2414990	Ov.organ.gst	Geactiveerde natuurlijke minerale producten; dierlijk zwartsel
24.14.71	3803		2414990	2414990	Ov.organ.gst	Tallolie, ook indien geraffineerd
24.14.71	3805		2414990	2414990	Ov.organ.gst	Terpentijn-, houtterpentijn- en sulfaatterpentijnolie; pijnolie en dergelijke
24.14.71	3806		2414990	2414990	Ov.organ.gst	Colofonium en harszuren, deriv.; essence en olie van col.; gesmolten harsen
24.14.71	3807		2414990	2414990	Ov.organ.gst	Houtteer; houtteerolie; creosootolie van hout; ruwe houtgeest, enz.
24.14.72	4402		2414990	2414990	Ov.organ.gst	Houtskool
24.14.73	2707		2414990	2414730	Aromaten	Benzol, toluol, xylol, naftaleen, fenolen e.d., verkregen bij het distilleren van hoge-temperatuur-steenkoolteer
24.14.73	2708		2414990	2414730	Aromaten	Pek en pekcokes, van steenkoolteer of van andere minerale teer
24.14.80	3804		2414990	2414990	Ov.organ.gst	Residulogen, ontstaan bij de vervaardiging van houtcellulose, met uitzondering van tallolie
24.15.10	2808		2413000	2415900	Ov.stikstofv	Salpeterzuur; nitreerzuren
24.15.10	2814		2413000	2415900	Ov.stikstofv	Ammoniak
24.15.20	2827	1000	2413000	2415900	Ov.stikstofv	Ammoniumchloride
24.15.20	2834	1000	2413000	2415900	Ov.stikstofv	Nitrieten
24.15.20	2834	2100	2413000	2415900	Ov.stikstofv	Kaliumnitraat
24.15.20	2835	2910	2413000	2415900	Ov.stikstofv	Triammoniumorthofosfaat
24.15.20	2836	1000	2413000	2415900	Ov.stikstofv	Ammoniumcarbonaat in handelskwaliteit en andere ammoniumcarbonaten
24.15.30	3102		2415000	2415100	Kunstmest	Minerale of chemische stikstofhoudende meststoffen
24.15.40	3103		2415000	2415100	Kunstmest	Minerale of chemische fosfaatmeststoffen
24.15.50	3104	20	2415000	2415100	Kunstmest	Minerale of chemische kalimeststoffen
24.15.50	3104	3000	2415000	2415100	Kunstmest	Minerale of chemische kalimeststoffen
24.15.50	3104	9000	2415000	2415100	Kunstmest	Minerale of chemische kalimeststoffen
24.15.60	3101		2415000	2415100	Kunstmest	Meststoffen van dierlijke of van plantaardige oorsprong n.e.g.
24.15.70	3102		2415000	2415100	Kunstmest	Natriumnitraat
24.15.80	3105		2415000	2415100	Kunstmest	Minerale of chemische meststoffen die twee of drie van de vruchtbaarmakende elementen stikstof, fosfor en kalium bevatten
24.16.1	3901		2416100	2416100	Polyetheen	Polymeren van ethyleen, in primaire vormen
24.16.2	3903		2416100	2416200	Polystyreen	Polymeren van styreen, in primaire vormen
24.16.3	3904		2416100	2416300	Pvc	Polymeren van vinylchloride of van andere halogeenolefinen, in primaire vormen
24.16.4	3907		2416900	2416400	Polyacetaten	Polyethers en polyesters, polycarbonaten, alkyd- en epoxyharsen, in primaire vormen
24.16.51	3902		2416100	2416510	P.propyleen	Polymeren van propyleen of van andere olefinen, in primaire vormen
24.16.52	3905		2416100	2416520	Ov.polymeren	Polymeren van vinylacetaat of van andere vinylesters, in primaire vormen
24.16.53	3906		2416100	2416520	Ov.polymeren	Acrylpolymeren in primaire vormen
24.16.54	3908		2416900	2416540	Polyamide	Polyamiden in primaire vormen
24.16.55	3909		2416900	2416550	Polyurethaan	Ureumharsen, thio-ureumharsen en melamineharsen, in primaire vormen
24.16.56	3909		2416900	2416550	Polyurethaan	Andere aminoharsen, fenolharsen en polyurethanen, in primaire vormen
24.16.57	3910		2416900	2416590	Syn.kunstst.	Siliconen in primaire vormen
24.16.58.10	3911		2416900	2416590	Syn.kunstst.	Petroleumharsen,... andere harsen en polyterpenen, in primaire vormen
24.16.58.20	3911		2416900	2416590	Syn.kunstst.	Polysulfiden, polysulfonen en andere producten,...., in primaire vormen
24.16.58.30	3912		2416900	2416580	Kunstst.pv	Celluloseacetaten, in primaire vormen
24.16.58.40	3912		2416900	2416580	Kunstst.pv	Cellulosenitraten (incl. collodion), in primaire vormen
24.16.58.50	3912		2416900	2416580	Kunstst.pv	Cellulose-ethers en derivaten van cellulose, in primaire vormen
24.16.58.60	3913		2416900	2416580	Kunstst.pv	Natuurlijke en gewijzigde polymeren, n.e.g., in primaire vormen
24.16.58.70	3914		2416900	2416580	Kunstst.pv	Ionenwisselaars van de polymeren van 39.01-39.13, in primaire vormen
24.16.60	3915		2416900	2416600	Afv.kunstst.	Resten en afval van kunststoffen
24.17	4002		2416900	2417000	Synth.rubber	Latex en ander rubber
24.20.11	3808	10	2420000	2420110	Insecticiden	Insektendodende middelen, opgemaakt voor de verkoop in het klein
24.20.12	3808	30	2420000	2420190	Herbic.en ov	Onkruidbestrijdingsmiddelen
24.20.13	3808	30	2420000	2420190	Herbic.en ov	Middelen om het kiemen tegen te gaan; middelen om de plantengroei te regelen
24.20.14	3808	40	2420000	2420190	Herbic.en ov	Desinfecteermiddelen
24.20.15.5	3808	20	2420000	2420150	Fungiciden	Schimmelwerende middelen, enz.
24.20.15.7	3808	90	2420000	2420190	Herbic.en ov	Rattenbestrijdingsmiddelen
24.30.11	3209		2430000	2430110	Verf/vern.ws	Verf en vernis op basis van acryl- of vinyl- polymeren, in een waterig medium
24.30.12	3208		2430000	2430120	Verf/ver.nws	Verf en vernis op basis van polyesters, acryl- of vinylpolymeren, in een niet-waterig medium
24.30.21	3207		2430000	2430290	Ov.verfprod.	Bereide pigmenten, opacificeermiddelen en verf- stoffen, verglaasbare samenstellingen, englobes (slips), vloeibare glansmiddel
24.30.22.1	3210		2430000	2430290	Ov.verfprod.	Andere verf en vernis, incl. olievernissen; bereide waterverfpigmenten voor afwerken van leder
24.30.22.20	3211		2430000	2430290	Ov.verfprod.	Bereide siccatieven
24.30.22.30	3212		2430000	2430290	Ov.verfprod.	Stempelfoliën
24.30.22.4	3212		2430000	2430290	Ov.verfprod.	Andere pigmenten; kleur- en verstoffen, o.v.k.
24.30.22.5	3214		2430000	2430220	Plamuur/kit	Stopverf en mastiek (kit); plamuur
24.30.22.60	3214		2430000	2430220	Plamuur/kit	Niet-vuurvaste prep. voor het bestrijken of bepleisteren van metselwerk

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24.30.22.7	3814		2430000	2430290	Ov.verfprod.	Organische oplosmiddelen en verdunners, n.e.g.
24.30.23	3213		2430000	2430290	Ov.verfprod.	Verf voor kunstschilders,voor onderwijsdoeleinden, of voor vermaak, plakkaatverf en kleurpasta's
24.30.24	3215	1	2430000	2430240	Drukinkten	Drukinkt
24.41.10	2918	2100	2441000	2441910	Farma.verbin	Salicylzuur en zouten daarvan
24.41.10	2918	2200	2441000	2441910	Farma.verbin	o-Acetylsalicylzuur en zouten en esters daarvan
24.41.10	2918	23	2441000	2441910	Farma.verbin	Esters van salicylzuur, alsmede zouten daarvan
24.41.20	2922	4100	2441000	2441910	Farma.verbin	Lysine en esters daarvan; zouten van deze produkten
24.41.20	2922	42	2441000	2441910	Farma.verbin	Glutaminezuur en zouten daarvan
24.41.20	2923		2441000	2441910	Farma.verbin	Quaternaire ammoniumzouten en -hydroxyden, lecithinen en andere fosfoaminolipiden
24.41.20	2924	1000	2441000	2441910	Farma.verbin	Acyclische amoidoverbindingen (incl. carbamaten) en derivaten; zouten daarvan
24.41.20	2924	2200	2441000	2441910	Farma.verbin	2-acetamidobenzoezuur
24.41.20	2924	29	2441000	2441910	Farma.verbin	Cycl. amidoverb. (excl. ureïnen, incl. carbamaten) en der.; zouten daarvan
24.41.3	2932	29	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als hetero- atoom, met een niet-gean
24.41.3	2933	1	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als hetero- atoom, met een niet-gean
24.41.3	2933	2100	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als hetero- atoom, met een niet-gean
24.41.3	2933	5	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als hetero- atoom, met een niet-gean
24.41.3	2933	69	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als hetero- atoom, met een niet-gean
24.41.3	2934	30	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als hetero- atoom, met een niet-gean
24.41.3	2934	9089	2441000	2441910	Farma.verbin	Nucleïnezuren en zouten daarvan
24.41.3	2935		2441000	2441910	Farma.verbin	Sulfonamidoverbindingen
24.41.40	2940		2441000	2441920	Farm.grondst	Suikers, chemisch zuiver, n.e.g., ethers en esters van suikers, alsmede zouten daarvan n.e.g.
24.41.5	2936		2441000	2441920	Farm.grondst	Provitaminen, vitaminen, en derivaten daarvan
24.41.5	2937		2441000	2441920	Farm.grondst	Hormonen, derivaten daarvan; andere stero' den, hoofdzakelijk als hormonen gebruikt
24.41.5	2938		2441000	2441920	Farm.grondst	Glycosiden, plantaardige alkalo' den, alsmede zouten, ethers, esters en andere derivaten daarvan
24.41.5	2939		2441000	2441920	Farm.grondst	Glycosiden, plantaardige alkalo' den, alsmede zouten, ethers, esters en andere derivaten daarvan
24.41.5	2941		2441000	2441920	Farm.grondst	Antibiotica
24.41.60	3001		2441000	2441920	Farm.grondst	Menselijke of dierlijke stoffen, voor profylactisch gebruik, n.e.g.
24.41.60	3002	90	2441000	2441920	Farm.grondst	Menselijk en dierlijk bloed; culturen van micro-org.; toxinen...n.e.g.
24.42.1	3003		2442000	2442100	Geneesmiddel	Geneesmiddelen, niet opgemaakt voor de verkoop in het klein
24.42.1	3004		2442000	2442100	Geneesmiddel	Geneesmiddelen, opgemaakt voor de verkoop in het klein
24.42.21	3002	10	2442000	2442210	Sera/vaccins	Bloedfracties
24.42.21	3002	2000	2442000	2442210	Sera/vaccins	Vaccins voor mensen
24.42.21	3002	3000	2442000	2442210	Sera/vaccins	Vaccins voor dieren
24.42.22	3006	60	2442000	2442290	Ov.farmac.pr	Chemische anticonceptionele preparaten
24.42.23	3006	2000	2442000	2442290	Ov.farmac.pr	Reageermiddelen voor het stellen van een diagnose en andere farmaceutische produkten
24.42.23	3006	3000	2442000	2442290	Ov.farmac.pr	Reageermiddelen voor het stellen van een diagnose en andere farmaceutische produkten
24.42.23	3006	4000	2442000	2442290	Ov.farmac.pr	Reageermiddelen voor het stellen van een diagnose en andere farmaceutische produkten
24.42.24	3005		2442000	2442240	Gaas/verband	Hechtpleisters, watten, gaas, enz., met farmaceutische zelfstandigheden, o.v.k., n.e.g.
24.42.24	3006	10	2442000	2442240	Gaas/verband	Catgut en dergelijke hechtmiddelen, laminaria; bloedstelpende middelen...
24.42.24	3006	5000	2442000	2442240	Gaas/verband	Tassen, dozen e.d., met artikelen voor eerste hulp bij ongelukken
24.51.10	1520		2451000	2451100	Glycerol	Ruwe glycerol
24.51.10	2905	4500	2451000	2451100	Glycerol	Glycerol
24.51.20	3402	1	2451000	2451200	Tensio-act.s	Organische tensioactieve produkten, andere dan zeep
24.51.31	3401		2451000	2451310	Zeepproduct	Zeep en als zeep te gebruiken organische tensio- actieve produkten en bereidingen
24.51.32	3402	20	2451000	2451320	Was/rein.mid	Was- en reinigingsmiddelen
24.51.32	3402	90	2451000	2451320	Was/rein.mid	Was- en reinigingsmiddelen
24.51.4	3307	4	2451000	2451400	Poets/schuur	Preparaten voor het parfumeren van vertrekken of voor het neutraliseren van geuren in vertrekken
24.51.4	3404		2451000	2451400	Poets/schuur	Kunstwas en bereide was
24.51.4	3405		2451000	2451400	Poets/schuur	Schoensmeer, boenwas, poetsmiddelen voor carrosserieÛn, glas of metaal
24.52.11	3303		2452000	2452110	Parfums ed.	Parfums, reuk- en toiletwaters
24.52.12	3304		2452000	2452120	Huidverz.mid	Produkten voor het opmaken van de lippen en produkten voor het opmaken van de ogen
24.52.13	3304		2452000	2452120	Huidverz.mid	Produkten voor manicure of voor pedicure
24.52.14	3304		2452000	2452120	Huidverz.mid	Kosmetische poeders

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24.52.15	3304		2452000	2452120	Huidverz.mid	Schoonheidsmiddelen, producten voor de huid- verzorging (preparaten voor het verkrijgen van een bruine huid daaronder begrepe
24.52.16	3305		2452000	2452160	Haarverz.mid	Shampoo, haarlak, permanent-haargolfpreparaten en preparaten voor het ontkrullen van het haar
24.52.17	3305		2452000	2452160	Haarverz.mid	Lotions en andere haarverzorgingsmiddelen n.e.g.
24.52.18	3306		2452000	2452180	Mondverz.mid	Producten voor mondhygiëne en voor tandverzorging, kleeftoeders en - pasta's voor kunstgebitten incl.
24.52.19	3307	1000	2452000	2452190	Ov.kosm.prod	Scheermiddelen; deodorantia voor lichaams- verzorging; badpreparaten; andere parfumerieën, toiletartikelen en cosmetische pro
24.52.19	3307	2000	2452000	2452190	Ov.kosm.prod	Scheermiddelen; deodorantia voor lichaams- verzorging; badpreparaten; andere parfumerieën, toiletartikelen en cosmetische pro
24.52.19	3307	3000	2452000	2452190	Ov.kosm.prod	Scheermiddelen; deodorantia voor lichaams- verzorging; badpreparaten; andere parfumerieën, toiletartikelen en cosmetische pro
24.52.19	3307	9000	2452000	2452190	Ov.kosm.prod	Scheermiddelen; deodorantia voor lichaams- verzorging; badpreparaten; andere parfumerieën, toiletartikelen en cosmetische pro
24.61	3601		2469000	2461000	Springstof	Buskruit
24.61	3602		2469000	2461000	Springstof	Andere bereide springstoffen
24.61	3603		2469000	2461000	Springstof	Lonten; slagkooien; slaghoedjes en percussie- dopjes; ontstekers; elektrische ontstekingspatronen
24.61	3604		2469000	2461000	Springstof	Lichtkogels en vuurpijlen, antihagelraketten, en andere pyrotechnische artikelen
24.62	3501	90	2469000	2462000	Lijmen/gelat	Caseïnat en andere derivaten van caseïne
24.62	3502	20	2469000	2462000	Lijmen/gelat	Lactoalbumine
24.62	3502	90	2469000	2462000	Lijmen/gelat	Albuminen (excl. ovoalbumine), albuminaten en andere derivaten
24.62	3503		2469000	2462000	Lijmen/gelat	Gelatine en derivaten daarvan
24.62	3505	20	2469000	2462000	Lijmen/gelat	Lijm
24.62	3506		2469000	2462000	Lijmen/gelat	Lijm en andere bereide kleefmiddelen, n.e.g.
24.63	3301		2469000	2463000	Ether. olien	Etherische oliën; mengsels van reukstoffen
24.63	3302		2469000	2463000	Ether. olien	Etherische oliën; mengsels van reukstoffen
24.64	3701		2464000	2464000	Fotochem.pr.	Fotografische platen en film, film voor direct- klaar-fotografie, lichtgevoelig, onbelicht; fotografisch papier
24.64	3702		2464000	2464000	Fotochem.pr.	Fotografische platen en film, film voor direct- klaar-fotografie, lichtgevoelig, onbelicht; fotografisch papier
24.64	3703		2464000	2464000	Fotochem.pr.	Fotografische platen en film, film voor direct- klaar-fotografie, lichtgevoelig, onbelicht; fotografisch papier
24.64	3707		2464000	2464000	Fotochem.pr.	Emulsies en chemische preparaten voor fotografisch gebruik n.e.g.
24.65	8523		2469000	2465000	Infodra.leeg	Dragers, geprepareerd voor het opnemen van geluid of voor dergelijke doeleinden, doch waarop niet is opgenomen (excl. cinemat
24.66.10	1518		2469000	2466000	Ov.chem.prod	Chemisch gewijzigde dierlijke of plantaardige vetten en olien, alsmede mengsels daarvan, niet voor menselijke consumptie
24.66.20	3215	90	2469000	2466000	Ov.chem.prod	Schrijffinkt, tekeninkt en andere
24.66.31	3403		2469000	2466000	Ov.chem.prod	Smeermiddelen
24.66.32	3811		2469000	2466000	Ov.chem.prod	Antiklopmiddelen; dopes voor minerale olie en dergelijke producten
24.66.33	3819		2469000	2466000	Ov.chem.prod	Remvloeistoffen; antivriespreparaten en vloeibare ontdooiingspreparaten
24.66.33	3820		2469000	2466000	Ov.chem.prod	Remvloeistoffen; antivriespreparaten en vloeibare ontdooiingspreparaten
24.66.41	3504		2469000	2466000	Ov.chem.prod	Peptonen/proteïnestoffen en derivaten daarvan; poeder van huiden
24.66.42	3407		2469000	2466000	Ov.chem.prod	Modelleerpasta's en andere pasta's; preparaten voor tandtechnische gebruik
24.66.42	3813		2469000	2466000	Ov.chem.prod	Preparaten en ladingen voor brandblusapparaten; brandblusbommen
24.66.42	3821		2469000	2466000	Ov.chem.prod	Bereide voedingsbodems voor het cultiveren van micro-organismen
24.66.42	3822		2469000	2466000	Ov.chem.prod	Reageermiddelen van gemengde samenstelling, voor diagnose of lab., n.e.g.
24.66.43	3818		2469000	2466000	Ov.chem.prod	Chemische elementen in de vorm van schijven en chemische verbindingen gedoopt met het oog op hun gebruik voor elektronische d
24.66.44	3802	1000	2469000	2466000	Ov.chem.prod	Actieve kool
24.66.45	3809		2469000	2466000	Ov.chem.prod	Appreteermiddelen e.d. voor de papier-, textiel- of derg. industrieën
24.66.46	3810		2469000	2466000	Ov.chem.prod	Preparaten voor het beitsen van metalen
24.66.46	3812		2469000	2466000	Ov.chem.prod	Weekmakers, bereide rubbervulcanisatieversnellers, antioxydanten en stabilisatiemiddelen voor rubber of voor kunststof
24.66.46	3815		2469000	2466000	Ov.chem.prod	Reactie-initiatoren, -versnellers en katalytische preparaten, n.e.g.
24.66.46	3817		2469000	2466000	Ov.chem.prod	Alkylbenzenen en -naftalenen van gemengde samenstelling, excl. 2707 en 2902
24.66.47	3824	1000	2469000	2466000	Ov.chem.prod	Bereide bindmiddelen voor gietvormen of voor gietkernen
24.66.47	3824	2000	2469000	2466000	Ov.chem.prod	Naftenzuren, niet in water oplosbare zouten en esters daarvan
24.66.47	3824	3000	2469000	2466000	Ov.chem.prod	Niet-gesinterde metaalcarbiden, onderling of met bindmidd. v. metaal vermengd
24.66.47	3824	4000	2469000	2466000	Ov.chem.prod	Bereide toevoegingsmiddelen voor cement, voor mortel of voor beton
24.66.47	3824	60	2469000	2466000	Ov.chem.prod	Sorbitol (excl. die van 2905.44)
24.66.47	3824	7	2469000	2466000	Ov.chem.prod	Mengsels bevattende perhalogeenderivaten van acyclisch koolwaterstoffen met twee of meer halogenen
24.66.48	3824	90	2469000	2466000	Ov.chem.prod	Ionenwisselaars, pyrolygnieten, vloeibare polychloordifenylen en diverse andere chemische producten n.e.g.
24.70.11	5501		2470000	2470920	Chem. vezels	Kabel van synthetische filamenten; synthetische stapelvezels, niet gekaard en niet gekamd
24.70.11	5503		2470000	2470920	Chem. vezels	Kabel van synthetische filamenten; synthetische stapelvezels, niet gekaard en

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24.70.12	5402	10	2470000	2470100	F.garen synt	niet gekamd Garens met een hoge sterktegraad, van nylon of van andere polyamiden; garens met een hoge sterktegraad, van polyesters
24.70.12	5402	2000	2470000	2470100	F.garen synt	Garens met een hoge sterktegraad, van nylon of van andere polyamiden; garens met een hoge sterktegraad, van polyesters
24.70.13.1	5402	3	2470000	2470910	F.garen text	Getextureerde garens
24.70.13.2	5402	3	2470000	2470910	F.garen text	Andere getextureerde garens
24.70.13.30	5402	4	2470000	2470100	F.garen synt	Andere garens, eendraads, van nylon of van andere polyamiden, n.o.v.k.
24.70.13.50	5402	4	2470000	2470100	F.garen synt	Andere garens, eendraads, van polyesters, gedeeltelijk versterkt, n.o.v.k.
24.70.13.70	5402	4	2470000	2470100	F.garen synt	Andere garens, eendraads, van polyesters, n.o.v.k.
24.70.13.90	5402	4	2470000	2470100	F.garen synt	Synthetische garens, eendraads, n.o.v.k.
24.70.13.90	5402	5	2470000	2470100	F.garen synt	Synthetische garens, eendraads, n.o.v.k.
24.70.14	5404		2470000	2470920	Chem. vezels	Synthetische monofilamenten en strippen e.d.
24.70.21	5502		2470000	2470920	Chem. vezels	Kabel van kunstmatige filamenten; kunstmatige stapelvezels, niet gekaard en niet gekamd
24.70.21	5504		2470000	2470920	Chem. vezels	Kabel van kunstmatige filamenten; kunstmatige stapelvezels, niet gekaard en niet gekamd
24.70.22	5403	1000	2470000	2470200	F.garen knst	Garens met een hoge sterktegraad, van viscose- rayon
24.70.23.30	5403	20	2470000	2470910	F.garen text	Getextureerde garens met een hoge sterktegraad, < 67 decitex, n.o.v.k.
24.70.23.90	5403	3	2470000	2470200	F.garen knst	Andere eendraads garens, < 67 decitex, n.o.v.k.
24.70.24	5405		2470000	2470920	Chem. vezels	Kunstmatige monofilamenten en strippen e.d.
24.70.30	5505		2470000	2470920	Chem. vezels	Afval van synthetische of van kunstmatige vezels
25.11.11	4011	1000	2511000	2511010	Autoband ed.	Nieuwe luchtbanden van rubber van de soort gebruikt voor personenauto's
25.11.12	4011	40	2511000	2511020	Fietsband ed	Nieuwe luchtbanden van rubber van de soort gebruikt voor motorrijwielen
25.11.12	4011	50	2511000	2511020	Fietsband ed	Nieuwe luchtbanden van rubber van de soort gebruikt voor rijwielen
25.11.13	4011	20	2511000	2511090	Ov. banden	Nieuwe luchtbanden van rubber van de soort gebruikt voor autobussen en vrachtwagen
25.11.13	4011	30	2511000	2511090	Ov. banden	Nieuwe luchtbanden van rubber van de soort gebruikt voor luchtvaartuigen
25.11.14	4011	9	2511000	2511090	Ov. banden	Banden voor landbouwmachines; andere nieuwe luchtbanden, van rubber
25.11.15.30	4012	9010	2511000	2511090	Ov. banden	Massieve of halfmassieve banden
25.11.15.50	4012	9090	2511000	2511020	Fietsband ed	Velglinten
25.11.15.73	4013	1010	2511000	2511010	Autoband ed.	Binnenbanden van rubber van de soort gebruikt voor personenauto's
25.11.15.73	4013	1090	2511000	2511090	Ov. banden	Binnenbanden van rubber van de soort gebruikt voor autobussen en vrachtwagens
25.11.15.75	4013	2000	2511000	2511020	Fietsband ed	Binnenbanden van rubber van de soort gebruikt voor rijwielen met of zonder hulpmotor en voor snor- en brom-fietsen
25.11.15.77	4013	9010	2511000	2511020	Fietsband ed	Binnenbanden van rubber, voor motorrijwielen en scooters
25.11.15.79	4013	9090	2511000	2511090	Ov. banden	Binnenbanden van rubber, voor ander gebruik
25.11.16	4006	1000	2511000	2511090	Ov. banden	Loopvlakrubber
25.11.20	4012	20	2511000	2512000	2e-h.band ed	Gebruikte luchtbanden van rubber
25.12	4012	10	2511000	2512000	2e-h.band ed	Van een nieuw loopvlak voorziene luchtbanden, van rubber
25.13.10	4003		2513900	2513200	Plat/Bui.rub	Geregenereerde rubber, in primaire vormen of in platen, vellen of strippen
25.13.2	4005		2513900	2513200	Plat/Bui.rub	Bereide rubber, niet ge vulcaniseerd, in primaire vormen of in platen, vellen of strippen
25.13.2	4006	9000	2513900	2513200	Plat/Bui.rub	Niet-ge vulcaniseerd rubber in andere vorm en artikelen van niet-ge vulcaniseerd rubber
25.13.2	4007		2513900	2513200	Plat/Bui.rub	Draad en koord, van ge vulcaniseerde rubber
25.13.2	4008		2513900	2513200	Plat/Bui.rub	Platen, vellen, strippen, staven en profielen, van niet-geharde ge vulcaniseerde rubber
25.13.30	4009		2513900	2513200	Plat/Bui.rub	Buizen en slangen, van niet-geharde ge vulcaniseerde rubber
25.13.40	4010		2513900	2513900	Ov.rubber pr	Drijfriemen, drijfsnaren en transportbanden, van ge vulcaniseerde rubber
25.13.50	5906		2513900	2513900	Ov.rubber pr	Gegummeerd textiel en gegummeerde dragers, als zodanig verkocht
25.13.60	4015		2513900	2513900	Ov.rubber pr	Kleding, handschoenen en kledingtoebehoren, van niet-geharde ge vulcaniseerde rubber
25.13.71.50	4014	1000	2513710	2513710	Preservatief	Preservatieven (voorbehoedsmiddelen van rubber)
25.13.71.70	4014	90	2513900	2513900	Ov.rubber pr	Hygienische en farmaceutische artikelen (spenen daaronder begrepen) van niet-geharde ge vulcaniseerde rubber
25.13.71.90	4014	90	2513900	2513900	Ov.rubber pr	Hygienische en farmaceutische artikelen (spenen daaronder begrepen) van niet-geharde ge vulcaniseerde rubber
25.13.72	4016		2513900	2513900	Ov.rubber pr	Vlaktgom, pakking- en sluitringen, stootkussens voor schepen en andere artikelen van niet-geharde ge vulcaniseerde rubber
25.13.73	4016		2513900	2513900	Ov.rubber pr	Vlaktgom, pakking- en sluitringen, stootkussens voor schepen en andere artikelen van niet-geharde ge vulcaniseerde rubber
25.13.73	4017		2513900	2513900	Ov.rubber pr	Geharde rubber en werken van geharde rubber
25.13.80	4004		2513900	2513800	Rubberafval	Resten en afval van niet-geharde rubber, alsmede poeder en korrels verkregen uit resten en afval
25.21.10	3916		2521000	2521100	Sta/prof.kst	Monofilament >>1mm, alsmede staven en profielen, van kunststof
25.21.2	3917		2521000	2521200	Bui/slan.kst	Buizen, slangen en hulpstukken daarvoor (bv. verbindingsstukken, moffen, ellebogen, flenzen), van kunststof
25.21.30	3920		2521000	2521300	Pla.ongec.ks	Platen, vellen, foliën, stroken en strippen, van kunststof, niet gecombineerd met andere stoffen, niet op een drager
25.21.4	3921		2521000	2521400	Ov.platen ks	Platen... met celstructuur, van kunststof
25.21.4	3921		2521000	2521400	Ov.platen ks	Platen... zonder celstructuur, van kunststof

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25.22.1	3923		2522000	2522100	Verpak. kst.	Verpakkingsmateriaal van kunststof
25.23.11	3918		2523000	2523110	Vloerbed.kst	Vloerbedekking van kunststof, op rollen of in tegels; wand- en plafondbedekking van kunststof
25.23.12	3922		2523000	2523120	San. art.kst	Badkuipen, wasbakken, closetpotten en -deksels, stortbakken en dergelijke sanitaire artikelen, van kunststof
25.23.13	3925		2523000	2523190	Ov.bouwart.k	Reservoirs, tanks, vatten en dergelijke bergingsmiddelen, met een inhoudsruimte van >>300 l, van kunststof
25.23.14	3925		2523000	2523190	Ov.bouwart.k	Deuren en ramen, kozijnen en drempels, blinden, jaloezieën... en dergelijke artikelen alsmede delen, van kunststof
25.23.15	3925		2523000	2523190	Ov.bouwart.k	Andere kunststofartikelen voor de bouw n.e.g.
25.23.20	9406	0090	2523000	2523200	Pref.bouw ks	Geprefabriceerde bouwwerken van kunststof
25.24.10	3926	2000	2524000	2524900	Ov.prod.kst.	Kleding en kledingtoebehoren (handschoenen daaronder begrepen) van kunststof
25.24.21	3919		2524000	2524210	Klev.prod.ks	Platen, vellen, foliën, strippen en andere platte produkten van kunststof, zelfklevend, op rollen, met een breedte =<<20cm
25.24.22	3919		2524000	2524210	Klev.prod.ks	Andere zelfklevende band, platen, strippen, vellen, foliën, op rollen, en andere platte produkten van kunststof n.e.g.
25.24.23	3924		2524000	2524230	Huish.art.ks	Vaatwerk, andere huishoudelijke artikelen en toiletartikelen, van kunststof
25.24.24	9405	92	2524000	2524900	Ov.prod.kst.	Andere delen van kunststof voor verlichtingstoestellen
25.24.25	6506	10	2524000	2524900	Ov.prod.kst.	Veiligheidshoofddeksels
25.24.25	6506	9100	2524000	2524900	Ov.prod.kst.	Hoeden en andere hoofddeksels, van rubber of kunststof
25.24.26	8547	2000	2524000	2524900	Ov.prod.kst.	Isolerende werkstukken van kunststof
25.24.27	3926	1000	2524000	2524270	Kant.ben.kst	Kantoor- en schoolbenodigdheden van kunststof
25.24.28	3926	3000	2524000	2524900	Ov.prod.kst.	Beslag voor meubelen, carrosserieën en dergelijke, van kunststof
25.24.28	3926	4000	2524000	2524900	Ov.prod.kst.	Beeldjes en andere versieringsvoorwerpen, van kunststof
25.24.28	3926	90	2524000	2524900	Ov.prod.kst.	Slibemmers en andere artikelen van kunststof en artikelen van ander materiaal
25.24.90			2524000	2524900	Ov.prod.kst.	Vervaardiging van kunststofartikelen
26.11	7003		2610000	2611000	Vlakglas	Gegoten/gewalst glas, platen, niet gewapend, gekleurd, troebel,...
26.11	7004		2610000	2611000	Vlakglas	Getrokken/geblazen glas, gekleurd, troebel gemaakt,...
26.11	7005		2610000	2611000	Vlakglas	Vuurgepolijst glas en geslepen of gepolijst glas, in platen, onbewerkt
26.12.11	7006		2610000	2612190	Ov.pr.vlakgl	Glas van 7003, 7004 of 7005, schuin geslepen randen, gegraveerd, enz.
26.12.12	7007		2610000	2612190	Ov.pr.vlakgl	Veiligheidsglas
26.12.13.30	7008		2610000	2612130	Dubbelglas	Meerwandig glas voor isoleringsdoeleinden
26.12.13.50	7009		2610000	2612190	Ov.pr.vlakgl	Achteruitkijkspiegels voor voertuigen, van glas
26.12.13.90	7009		2610000	2612190	Ov.pr.vlakgl	Andere spiegels van glas
26.13.11	7010	2000	2610000	2613110	Flessen ed.	Stoppen, deksels en andere sluitingen
26.13.11	7010	9	2610000	2613110	Flessen ed.	Flessen, potten, buisjes en andere bergings- middelen, van glas, andere dan ampullen
26.13.12	7013		2610000	2613190	Ov. holglas	Drinkglazen, andere dan van glaskeramiek
26.13.13	7013		2610000	2613190	Ov. holglas	Glaswerk voor tafel-, keuken-, toilet- of kantoor- gebruik, voor binnenhuisversiering e.d.
26.13.14	7012		2610000	2613190	Ov. holglas	Binnenflessen voor thermosflessen of voor andere isothermische bergingsmiddelen met vacuümisolatie
26.14	7019	1	2610000	2614000	Glasvezels	Lonten, rovings en garens, ook indien gesneden, van glasvezels
26.14	7019	3	2610000	2614000	Glasvezels	Vliezen, netten, matten, matrassen, platen en dergelijke niet-geweven produkten van glasvezels
26.14	7019	90	2610000	2614000	Glasvezels	Vliezen, netten, matten, matrassen, platen en dergelijke niet-geweven produkten van glasvezels
26.15.11.10	7001	0010	2610000	2615100	Glasafval	Glasscherven en ander glasafval
26.15.11.10	7001	009	2610000	2615900	Ov.bew.glas	Optisch glas en andere glasmassa
26.15.11.30	7002		2610000	2615900	Ov.bew.glas	Glas in kogels, staven of stengels, onbewerkt
26.15.11.50	7002		2610000	2615900	Ov.bew.glas	Glas in buizen, onbewerkt
26.15.12	7016		2610000	2615900	Ov.bew.glas	Glas in lood, tegels,... en andere bouwmaterialen van glas, n.e.g.
26.15.2	7010	1000	2610000	2615900	Ov.bew.glas	Glaswerk voor laboratoria, voor apotheken of voor hygiënisch gebruik; ampullen van glas
26.15.2	7011		2610000	2615900	Ov.bew.glas	Ballons, peren en buizen, open, en delen daarvan, van glas, voor elektrische lampen, voor kathode- straalbuizen of voor derge
26.15.2	7014		2610000	2615900	Ov.bew.glas	Signaalartikelen... en optische elementen van glas, niet optisch bewerkt
26.15.2	7015		2610000	2615900	Ov.bew.glas	Horlogeglazen; brillleglazen, niet optisch bewerkt; delen voor de vervaardiging daarvan
26.15.2	7016		2610000	2615900	Ov.bew.glas	Glazen blokjes en ander klein glaswerk, voor decoratieve doeleinden
26.15.2	7017		2610000	2615900	Ov.bew.glas	Glaswerk voor laboratoria, voor apotheken of voor hygiënisch gebruik; ampullen van glas
26.15.2	7018		2610000	2615900	Ov.bew.glas	Klein glaswerk (incl. kralen, onechte parels of edelstenen, enz.)
26.15.2	7020		2610000	2615900	Ov.bew.glas	Ander glaswerk n.e.g.
26.15.2	8546	1000	2610000	2615900	Ov.bew.glas	Isolatoren voor elektriciteit, van glas
26.15.2	9405	91	2610000	2615900	Ov.bew.glas	Delen van verlichtingstoestellen, van glas
26.21	6911		2620000	2621000	Ker.sier/hha	Vaatwerk, andere huishoudelijke artikelen en toiletartikelen, van porselein
26.21	6912		2620000	2621000	Ker.sier/hha	Vaatwerk, andere huishoudelijke artikelen en toiletartikelen, andere dan porselein
26.21	6913		2620000	2621000	Ker.sier/hha	Beeldjes en andere versieringsvoorwerpen, van keramische stoffen
26.22	6910		2620000	2629000	Ov. keram.pr	Artikelen voor sanitair gebruik, van keramische stoffen
26.23	8546	20	2620000	2629000	Ov. keram.pr	Isolatoren en isolerende werkstukken, van keramische stoffen

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26.23	8547	10	2620000	2629000	Ov. keram.pr	Isolatoren en isolerende werkstukken, van keramische stoffen
26.24	6909		2620000	2629000	Ov. keram.pr	Apparaten en artikelen, voor chemisch en ander technisch gebruik, van keramische stoffen
26.25	6909		2620000	2629000	Ov. keram.pr	Artikelen van keramische stoffen voor het land- bouwbedrijf en voor vervoer of voor verpakking
26.25	6914		2620000	2629000	Ov. keram.pr	Andere werken van keramische stoffen, voor doel- einden buiten de bouw, n.e.g.
26.26	3816		2620000	2629000	Ov. keram.pr	Vuurvast cement, vuurvaste mortel, vuurvast beton en dergelijke vuurvaste preparaten n.e.g.
26.26	6815	9100	2620000	2629000	Ov. keram.pr	Niet-gebakken vuurvaste produkten; andere vuur- vaste keramische voorwerpen
26.26	6901		2620000	2629000	Ov. keram.pr	Stenen, tegels en andere keramische voorwerpen van kiezelaarden
26.26	6902		2620000	2629000	Ov. keram.pr	Vuurvaste stenen en tegels en dergelijke vuurvaste keramische vormstukken, voor constructiedoeleinden, andere dan van kiezela
26.26	6903		2620000	2629000	Ov. keram.pr	Niet-gebakken vuurvaste produkten; andere vuur- vaste keramische voorwerpen
26.30	6907		2690000	2630000	Ker. tegels	Keramische tegels en plavuizen
26.30	6908		2690000	2630000	Ker. tegels	Keramische tegels en plavuizen
26.40	6904		2690000	2640000	Ker. bouwmat	Baksteen, vloerstroken, balkbekleding en dergelijke keramische artikelen
26.40	6905		2690000	2640000	Ker. bouwmat	Dakpannen, elementen voor schoorstenen,rookkanalen bouwkundige ornamenten en ander bouwmetaal, van keramische stoffen
26.40	6906		2690000	2640000	Ker. bouwmat	Buizen en goten, alsmede hulpstukken daarvoor, van keramische stoffen
26.51	2523		2650000	2651000	Cement	Cement
26.52	2522		2650000	2652000	Kalk/gips	Kalk
26.53	2520	20	2650000	2652000	Kalk/gips	Gips
26.61.11.30	6810	11	2660000	2661110	Stenen beton	Blokken en stenen voor het bouwbedrijf, van cement, beton of kunststeen
26.61.11.50	6810	19	2660000	2661190	Ov.betonwaar	Dakpannen, tegels en andere bouwstenen van cement, beton of kunststeen
26.61.12	6810	91	2660000	2661900	Bwelem.beton	Geprefabriceerde bouwelementen, van cement, van beton of van kunststeen
26.61.13	6810	91	2660000	2661900	Bwelem.beton	Buizen van cement, van beton of van kunststeen
26.61.20			2660000	2661900	Bwelem.beton	Geprefabriceerde bouwwerken van beton
26.62	6809		2660000	2669100	Gipswerken	Werken van gips voor de bouw
26.63	3824	50	2650000	2663000	Beton/mortel	Stortklaar beton
26.64	3824	50	2650000	2663000	Beton/mortel	Mortel
26.65	6808		2660000	2669200	Ov.cementwrk	Platen, blokken en dergelijke artikelen van plantaardige vezels, van stro of van houtafval, gebonden met minerale bindmiddelen
26.65	6811		2660000	2669200	Ov.cementwrk	Werken van asbestcement, van cellulosecement en dergelijke
26.66.11	6809		2660000	2669100	Gipswerken	Andere werken van gips of van gipspreparaten n.e.g.
26.66.12	6810	9900	2660000	2669200	Ov.cementwrk	Werken van cement, van beton of van kunststeen, n.e.g.
26.7	6801		2690000	2670000	Bew.natuurst	Stenen voor bestrating, plaveien..., van natuursteen (excl. leisteen)
26.7	6802		2690000	2670000	Bew.natuurst	Steen, behakt/bezaagd, platte/effen kanten, gepolijst of anders bewerkt
26.7	6803		2690000	2670000	Bew.natuurst	Werken van leisteen of van samengekit leigruis, incl. bewerkte leisteen
26.81	6804		2690000	2681000	Slijpmidd.ed	Molenstenen, slijpstenen en dergelijke artikelen
26.81	6805		2690000	2681000	Slijpmidd.ed	Slijp- of polijstmiddelen in poeder of in korrels, op een basis van textiel, van papier of van karton
26.82.11	6812		2690000	2682900	Ov.min.prod.	Bewerkte asbestvezels; mengsels samengesteld met asbest; werken van deze mengsels; wrijvings- materiaal, niet gemonteerd, voo
26.82.11	6813		2690000	2682900	Ov.min.prod.	Bewerkte asbestvezels; mengsels samengesteld met asbest; werken van deze mengsels; wrijvings- materiaal, niet gemonteerd, voo
26.82.12	6807		2690000	2682120	Bitum.bouwm.	Werken van asfalt of van dergelijke produkten
26.82.13	2715		2690000	2682120	Bitum.bouwm.	Bitumineuze mengsels van natuurlijk asfalt, van van natuurlijk bitumen, van petroleumbitumen, van minerale teer of van minera
26.82.14	3801		2690000	2682900	Ov.min.prod.	Kunstmatig grafiet, colloïdaal/semi-colloïdaal grafiet, en preparaten
26.82.15	2818	10	2690000	2682900	Ov.min.prod.	Kunstmatig korund
26.82.16.10	6806	1000	2690000	2682160	Minerale wol	Slakkenwol, steenwol... (ook vermengd), in bulk, in bladen of op rollen
26.82.16.20	6806	20	2690000	2682900	Ov.min.prod.	Geëxpandeerd vermiculiet, geëxpandeerde klei,... (ook vermengd)
26.82.16.30	6806	9000	2690000	2682900	Ov.min.prod.	Mengsels en werken van minerale stoffen voor warmte-isolering, geluiddemping
26.82.16.50	6814		2690000	2682900	Ov.min.prod.	Bewerkt mica en werken van mica
26.82.16.70	6815	10	2690000	2682900	Ov.min.prod.	Werken van grafiet of van andere koolstofvormen, voor niet-elektrisch gebruik
26.82.16.80	6815	2000	2690000	2682900	Ov.min.prod.	Werken van turf
26.82.16.90	6815	99	2690000	2682900	Ov.min.prod.	Werken van steen of van andere minerale vuurvaste stoffen, n.e.g.
27.10.1	7201		2700010	2710100	Fe primair	Gietijzer en spiegelijzer, in gietelingen, in blokken of in andere primaire vormen
27.10.1	7202	11	2700010	2710100	Fe primair	Ferromangaan bevattende meer dan 2 gewichts- procenten koolstof
27.10.1	7203		2700010	2710100	Fe primair	Ferroprodukten verkregen door het rechtstreeks reduceren van ijzererts en andere sponsachtige ferroprodukten; ijzer met een z
27.10.20	7206		2700010	2710100	Fe primair	Vloeibaar staal voor gietwerk en blokken van niet-gelegeerd staal
27.10.20	7207	111	2700010	2710100	Fe primair	Andere halffabrikaten dan platte en ronde, van niet-gelegeerd staal
27.10.20	7207	1210	2700010	2710100	Fe primair	Platte halffabrikaten van niet-gelegeerd staal, voor verwerking tot EGKS- produkt
27.10.20	7207	1911	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabrikaten van niet-gelegeerd staal
27.10.20	7207	1914	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabrikaten van niet-gelegeerd staal

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27.10.20	7207	1916	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabraten van niet-gelegeerd staal
27.10.20	7207	1931	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabraten van niet-gelegeerd staal
27.10.20	7207	2011	2700010	2710100	Fe primair	Andere halffabrikaten dan platte en ronde, van niet-gelegeerd staal
27.10.20	7207	2015	2700010	2710100	Fe primair	Andere halffabrikaten dan platte en ronde, van niet-gelegeerd staal
27.10.20	7207	2017	2700010	2710100	Fe primair	Andere halffabrikaten dan platte en ronde, van niet-gelegeerd staal
27.10.20	7207	2032	2700010	2710100	Fe primair	Andere halffabrikaten dan platte en ronde, van niet-gelegeerd staal
27.10.20	7207	2051	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabraten van niet-gelegeerd staal
27.10.20	7207	2055	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabraten van niet-gelegeerd staal
27.10.20	7207	2057	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabraten van niet-gelegeerd staal
27.10.20	7207	2071	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabraten van niet-gelegeerd staal
27.10.30	7218	1000	2700010	2710100	Fe primair	Roestvrij staal in ingots en ander primaire vormen
27.10.30	7218	911	2700010	2710100	Fe primair	Halffabrikaten van roestvrij staal
27.10.30	7218	9911	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabrikaten van roestvrij staal, voor verwerking tot EGKS-product
27.10.30	7218	9920	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabrikaten van roestvrij staal, voor verwerking tot EGKS-product
27.10.30	7224	1000	2700010	2710100	Fe primair	Blokken van ander gelegeerd staal dan roestvrij staal
27.10.30	7224	900	2700010	2710100	Fe primair	Andere halffabrikaten dan platte en ronde, van ander gelegeerd staal dan roestvrij staal
27.10.30	7224	9015	2700010	2710100	Fe primair	Platte halffabrikaten van ander gelegeerd staal dan roestvrij staal
27.10.30	7224	903	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabrikaten van ander gelegeerd staal dan roestvrij staal
27.10.40.0	7208		2700010	2710410	Fe gewal.onb	Gewalste platte produkten, van ijzer of van niet gelegeerd staal, breedte >600 mm, warm gewalst, niet geplateerd noch bekleed
27.10.40.0	7219		2700010	2710410	Fe gewal.onb	Gewalste platte produkten van roestvrij staal, breedte > 600 mm
27.10.40.1	7225		2700010	2710410	Fe gewal.onb	Gewalste platte produkten van ander gelegeerd staal, breedte > 600 mm
27.10.40.2	7211	1	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van niet-gelegeerd staal, breedte < 600 mm
27.10.40.2	7211	2310	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van niet-gelegeerd staal, breedte < 600 mm
27.10.40.2	7212	601	2700010	2710420	Fe gewl.bekl	Warmgewalst bandstaal van niet-gelegeerd staal, breedte < 600 mm, dikte >= 3mm
27.10.40.2	7212	6091	2700010	2710420	Fe gewl.bekl	Warmgewalst bandstaal van niet-gelegeerd staal, breedte < 600 mm, dikte >= 3mm
27.10.40.2	7220	9031	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van roestvrij staal, breedte <600 mm, dikte >=3 mm
27.10.40.2	7226	1110	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van ander gelegeerd staal dan roestvrij staal, breedte <600mm, dikte <3mm
27.10.40.2	7226	1910	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van ander gelegeerd staal dan roestvrij staal, breedte <600mm, dikte <3mm
27.10.40.2	7226	2020	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van ander gelegeerd staal dan roestvrij staal, breedte <600mm, dikte >=3mm
27.10.40.2	7226	91	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van ander gelegeerd staal dan roestvrij staal, breedte <600mm, dikte >=3mm
27.10.40.2	7226	9320	2700010	2710410	Fe gewal.onb	Warmgewalst elektrolytisch verzinkt bandstaal, breedte <600mm, dikte >=3mm
27.10.40.2	7226	9420	2700010	2710410	Fe gewal.onb	Warmgewalst op andere wijze verzinkt bandstaal, breedte <600mm, dikte >=3mm
27.10.40.2	7226	9920	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van ander gelegeerd staal dan roestvrij staal, breedte <600mm, dikte >=3mm
27.10.40.3	7208		2700010	2710410	Fe gewal.onb	Gewalste platte produkten, van ijzer of van niet gelegeerd staal, breedte >600 mm, warm gewalst, niet geplateerd noch bekleed
27.10.40.3	7211	1	2700010	2710410	Fe gewal.onb	Universaalstaal van niet-gelegeerd staal
27.10.40.3	7211	2310	2700010	2710410	Fe gewal.onb	Universaalstaal van niet-gelegeerd staal
27.10.40.3	7219		2700010	2710410	Fe gewal.onb	Gewalste platte produkten van roestvrij staal, breedte > 600 mm
27.10.40.3	7220	1	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van roestvrij staal, breedte <600 mm
27.10.40.3	7225		2700010	2710410	Fe gewal.onb	Gewalste platte produkten van ander gelegeerd staal, breedte > 600 mm
27.10.40.4	7208		2700010	2710410	Fe gewal.onb	Gewalste platte produkten, van ijzer of van niet gelegeerd staal, breedte >600 mm, warm gewalst, niet geplateerd noch bekleed
27.10.40.4	7219		2700010	2710410	Fe gewal.onb	Gewalste platte produkten van roestvrij staal, breedte > 600 mm
27.10.40.5	7209		2700010	2710410	Fe gewal.onb	Koudgewalste plaat en rol, van niet-gelegeerd staal, breedte >=500mm, dikte >=3mm
27.10.40.5	7211	2920	2700010	2710410	Fe gewal.onb	Koudgewalste plaat en rol, van niet-gelegeerd staal, breedte >=500mm, dikte <3mm
27.10.40.5	7219		2700010	2710410	Fe gewal.onb	Gewalste platte produkten van roestvrij staal, breedte > 600 mm
27.10.40.5	7220	2010	2700010	2710410	Fe gewal.onb	Koudgewalste plaat en rol, van roestvrij staal, breedte >=500 mm, dikte <3 mm
27.10.40.5	7220	901	2700010	2710410	Fe gewal.onb	Koudgewalste plaat en rol, van roestvrij staal, breedte >=500 mm, dikte <3 mm
27.10.40.5	7225		2700010	2710410	Fe gewal.onb	Gewalste platte produkten van ander gelegeerd staal, breedte > 600 mm
27.10.40.5	7226	2020	2700010	2710410	Fe gewal.onb	Koudgewalste plaat of rol van ander gelegeerd staal dan roestvrij staal, breedte >=500mm, dikte <3mm
27.10.40.5	7226	9210	2700010	2710410	Fe gewal.onb	Koudgewalste plaat of rol van ander gelegeerd staal dan roestvrij staal, breedte >=500mm, dikte <3mm
27.10.40.6	7209		2700010	2710410	Fe gewal.onb	Elektroplaat van niet-gelegeerd staal, breedte >=500mm
27.10.40.6	7211	901	2700010	2710410	Fe gewal.onb	Elektroplaat, niet gegloeid, van niet-gelegeerd staal, breedte >=500mm



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27.10.40.6	7225		2700010	2710410	Fe gewal.onb	Gewalste platte produkten van ander gelegeerd staal, breedte > 600 mm
27.10.40.6	7226	1930	2700010	2710410	Fe gewal.onb	Elektroplaat met korrels, van gelegeerd staal, al dan niet gegloeid
27.10.40.73	7209		2700010	2710410	Fe gewal.onb	Omvertind blik, voor vertind blik of ECCS, of voor direct gebruik
27.10.40.75	7210		2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.75	7212	1010	2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.75	7212	1091	2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.75	7212	1093	2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.75	7212	201	2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.75	7212	4010	2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.77	7210		2700010	2710420	Fe gewl.bekl	Met chroom of chroomoxyde, elektrolytisch beklede plaat (ECCS)
27.10.40.77	7212	201	2700010	2710420	Fe gewl.bekl	Met chroom of chroomoxyde, elektrolytisch beklede plaat (ECCS)
27.10.40.77	7212	4095	2700010	2710420	Fe gewl.bekl	Met chroom of chroomoxyde, elektrolytisch beklede plaat (ECCS)
27.10.40.8	7210		2700010	2710420	Fe gewl.bekl	Plaat van ijzer of van niet-gelegeerd staal, geplaatst of bekleed, breedte >= 500 mm
27.10.40.8	7212	201	2700010	2710420	Fe gewl.bekl	Plaat van niet-gelegeerd staal, elektrolytisch verzinkt, breedte >= 500 mm
27.10.40.8	7212	301	2700010	2710420	Fe gewl.bekl	Plaat van niet-gelegeerd staal, dompel verzinkt, breedte >= 500 mm
27.10.40.8	7212	5010	2700010	2710420	Fe gewl.bekl	Plaat van niet-gelegeerd staal,verlood, breedte >= 500 mm
27.10.40.8	7212	5031	2700010	2710420	Fe gewl.bekl	Plaat van niet-gelegeerd staal,verlood, breedte >= 500 mm
27.10.40.8	7212	505	2700010	2710420	Fe gewl.bekl	Plaat van niet-gelegeerd staal, metallisch bekleed, anders dan met tin, lood, zink of aluminium
27.10.40.9	7210		2700010	2710420	Fe gewl.bekl	Metallisch, organisch of niet-organisch beklede plaat, van niet-gelegeerd staal, breedte >= 500 mmd
27.10.40.9	7212	4091	2700010	2710420	Fe gewl.bekl	Metallisch, organisch of niet-organisch beklede plaat, van niet-gelegeerd staal, breedte >= 500 mmd
27.10.40.9	7212	4093	2700010	2710420	Fe gewl.bekl	Metallisch, organisch of niet-organisch beklede plaat, van niet-gelegeerd staal, breedte >= 500 mmd
27.10.50	7213		2700010	2710500	Fe walsdraad	Walsdraad en staven, warm gewalst
27.10.50	7221		2700010	2710500	Fe walsdraad	Walsdraad en staven, warm gewalst
27.10.50	7227		2700010	2710500	Fe walsdraad	Walsdraad en staven, warm gewalst
27.10.60	7214	2000	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7214	3000	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7214	9	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7215	9010	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7222	1	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7222	3010	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7228	1010	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7228	1030	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7228	201	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7228	2030	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7228	30	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7228	6010	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.60	7228	80	2700010	2710500	Fe walsdraad	Andere walsdraad en staven
27.10.70	7216	1000	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7216	2	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7216	3	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7216	40	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7216	50	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7216	9910	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7222	4010	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7222	4030	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7228	7010	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7228	7031	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.8	7301	1000	2700010	2710700	Fe profielen	Damwandprofielen van ijzer of van staal
27.10.8	7302	103	2700010	2710700	Fe profielen	Bestanddelen van spoorbanen, van ijzer of van staal
27.10.8	7302	1090	2700010	2710700	Fe profielen	Bestanddelen van spoorbanen, van ijzer of van staal
27.10.8	7302	2000	2700010	2710700	Fe profielen	Bestanddelen van spoorbanen, van ijzer of van staal
27.10.8	7302	4010	2700010	2710700	Fe profielen	Bestanddelen van spoorbanen, van ijzer of van staal
27.10.8	7302	9010	2700010	2710700	Fe profielen	Bestanddelen van spoorbanen, van ijzer of van staal
27.10.91	2618		2710900	2710910	Hoogovenslak	Gegraneerde hoogovenslakken (slakkenzand) verkregen bij de vervaardiging van ijzer en staal
27.10.91	2619		2710900	2710910	Hoogovenslak	Slakken, walsschilfers en ander bij de vervaardiging van ijzer en staal verkregen afval
27.10.92	7204		2710900	2710920	Afval ferro	Resten en afval van gietijzer, van ijzer of van staal (schroot)

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27.10.93	7204		2710900	2710920	Afval ferro	Afvalingots van ijzer of van staal (EGKS)
27.2	7303		2700090	2720000	Ferro buizen	Buizen, pijpen en holle profielen, van gietijzer
27.2	7304		2700090	2720000	Ferro buizen	Buizen, pijpen en holle profielen, naadloos, van ijzer of van staal
27.2	7305		2700090	2720000	Ferro buizen	Andere stalen buizen, gelast of geklonken, rond, met een uitwendige diameter > 406,4 mm, van ijzer of van staal
27.2	7306		2700090	2720000	Ferro buizen	Andere stalen van staal of ijzer, buizen of holle profielen, rond, gelast, geklonken, genageld, met een uitwendige diameter v
27.2	7307		2700090	2720000	Ferro buizen	Hulpstukken (fittings) voor buisleidingen, van ijzer of van staal, gegoten
27.31	7215	1000	2700090	2731000	Profielijzer	Andere staven van ijzer of van niet-gelegeerd staal
27.31	7215	50	2700090	2731000	Profielijzer	Andere staven van ijzer of van niet-gelegeerd staal
27.31	7215	9090	2700090	2731000	Profielijzer	Andere staven van ijzer of van niet-gelegeerd staal
27.31	7216	6	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7216	9990	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7222	20	2700090	2731000	Profielijzer	Staven en profielen van roestvrij staal; profielen van gelegeerd staal
27.31	7222	3098	2700090	2731000	Profielijzer	Staven en profielen van roestvrij staal; profielen van gelegeerd staal
27.31	7222	409	2700090	2731000	Profielijzer	Staven en profielen van roestvrij staal; profielen van gelegeerd staal
27.31	7228	1090	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7228	2060	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7228	50	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7228	608	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7228	709	2700090	2731000	Profielijzer	Staven en profielen van roestvrij staal; profielen van gelegeerd staal
27.32.10	7211	2351	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm
27.32.10	7211	239	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm
27.32.10	7211	2950	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm
27.32.10	7211	2990	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm
27.32.10	7211	9090	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm
27.32.20	7212	1099	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	2090	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	3090	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	4098	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	5075	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	509	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	6093	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	6099	2700090	2732000	Plaatstaal	Gewalste platte produkten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.30	7220	203	2700090	2732000	Plaatstaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7220	205	2700090	2732000	Plaatstaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7220	209	2700090	2732000	Plaatstaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7220	9039	2700090	2732000	Plaatstaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7220	9090	2700090	2732000	Plaatstaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	1190	2700090	2732000	Plaatstaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	1990	2700090	2732000	Plaatstaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	2080	2700090	2732000	Plaatstaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	9290	2700090	2732000	Plaatstaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	9380	2700090	2732000	Plaatstaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm

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27.32.30	7226	9480	2700090	2732000	Plaatststaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	9980	2700090	2732000	Plaatststaal	Gewalste platte produkten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.33	7216	6	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal
27.33	7216	91	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal
27.33	7216	9990	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal
27.33	7222	409	2700090	2731000	Profielijzer	Profielen van roestvrij staal
27.34	7217		2700090	2734000	Draadijzer	Draad van ijzer of van niet-gelegeerd staal
27.34	7223		2700090	2734000	Draadijzer	Draad van roestvrij staal of van ander gelegeerd staal
27.34	7229		2700090	2734000	Draadijzer	Draad van roestvrij staal of van ander gelegeerd staal
27.35.1	7202	1900	2700090	2735100	Fe-legering	Ferromangaan, bevattende =< 2 % koolstof
27.35.1	7202	4	2700090	2735100	Fe-legering	Ferrochroom
27.35.1	7202	6000	2700090	2735100	Fe-legering	Ferromanganees
27.35.20	7202	2	2700090	2735100	Fe-legering	Ferrosilicium
27.35.20	7202	3000	2700090	2735100	Fe-legering	Ferrosilicomangaan
27.35.20	7202	5000	2700090	2735100	Fe-legering	Ferrosilicochroom
27.35.20	7202	7000	2700090	2735100	Fe-legering	Ferromolybdeen
27.35.20	7202	8000	2700090	2735100	Fe-legering	Ferrowolfraam en ferrosilicowolfraam
27.35.20	7202	9	2700090	2735100	Fe-legering	Ferrotitaan en andere ferrolegeringen (ferrozirkonium, ferroaluminium, enz.)
27.35.30	7205		2700090	2735100	Fe-legering	Korrels en poeder, van gietijzer, van spiegelijzer, van ijzer of van staal
27.35.4	7207	1190	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	1290	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	1919	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	1939	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	1990	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	2019	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	2039	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	2059	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	2079	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	2090	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7218	9190	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van roestvrij staal
27.35.4	7218	9919	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van roestvrij staal
27.35.4	7218	999	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken van roestvrij staal
27.35.4	7224	9019	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken, van ander gelegeerd staal dan roestvrij
27.35.4	7224	909	2700090	2735900	Overig staal	Gesmede halffabrikaten en vormsmeedstukken, van ander gelegeerd staal dan roestvrij
27.35.50	7214	1000	2700090	2735900	Overig staal	Staven van ijzer of van staal, gesmeed
27.35.6	7301	2000	2700090	2735900	Overig staal	Gelaste profielen van ijzer of van staal
27.35.6	7302	1010	2700090	2735900	Overig staal	Stroomgeleiders (spoorrails) van (giet)ijzer
27.35.6	7302	3000	2700090	2735900	Overig staal	Spoorwegmateriaal van staal of ijzer, anders dan warmgewalst
27.35.6	7302	4090	2700090	2735900	Overig staal	Spoorwegmateriaal van staal of ijzer, anders dan warmgewalst
27.35.6	7302	9030	2700090	2735900	Overig staal	Spoorwegmateriaal van staal of ijzer, anders dan warmgewalst
27.35.6	7302	9090	2700090	2735900	Overig staal	Spoorwegmateriaal van staal of ijzer, anders dan warmgewalst
27.35.72	7222	3051	2700090	2735900	Overig staal	Staven van roestvrij staal of van ander gelegeerd staal
27.35.72	7222	3091	2700090	2735900	Overig staal	Staven van roestvrij staal of van ander gelegeerd staal
27.35.72	7228	1050	2700090	2735900	Overig staal	Staven van roestvrij staal of van ander gelegeerd staal
27.35.72	7228	40	2700090	2735900	Overig staal	Staven van roestvrij staal of van ander gelegeerd staal
27.41	7106		2748000	2741000	Edel metaal	Zilver, onbewerkt, half bewerkt of in poedervorm
27.41	7107		2748000	2741000	Edel metaal	Onedele metalen, geplateerd met zilver, en onedele metalen, zilver en goud, geplateerd met platina, onbewerkt of half bewerkt
27.41	7108		2748000	2741000	Edel metaal	Goud, onbewerkt, half bewerkt of in poedervorm
27.41	7109		2748000	2741000	Edel metaal	Onedele metalen en zilver, geplateerd met goud, onbewerkt of half bewerkt
27.41	7110		2748000	2741000	Edel metaal	Platina, onbewerkt, half bewerkt of in poedervorm
27.41	7111		2748000	2741000	Edel metaal	Onedele metalen, geplateerd met zilver, en onedele metalen, zilver en goud, geplateerd met platina, onbewerkt of half bewerkt
27.41	7112		2748000	2741000	Edel metaal	Resten en afval van goud, platina en van andere edele metalen
27.42.11	7601		2742000	2742110	Alumin. ruw	Ruw aluminium
27.42.12	2818	2000	2742000	2742120	Alumin.oxjde	Aluminiumoxyde (excl. kunstmatig korund)
27.42.2	7603		2742000	2742200	Alumin.halff	Poeder en schilfers, van aluminium
27.42.2	7604		2742000	2742200	Alumin.halff	Staven en profielen, van aluminium
27.42.2	7605		2742000	2742200	Alumin.halff	Draad van aluminium
27.42.2	7606		2742000	2742200	Alumin.halff	Platen, bladen en strippen, van aluminium, met een dikte > 0,2mm
27.42.2	7607		2742000	2742200	Alumin.halff	Bladaluminium, met een dikte =< 0,2mm
27.42.2	7608		2742000	2742200	Alumin.halff	Buizen en pijpen van aluminium
27.42.2	7609		2742000	2742200	Alumin.halff	Aluminium hulpstukken voor buizen (verbindingstukken, ellebogen, moffen)
27.42.3	2620	4000	2749000	2742300	Afval alumin	Assen en residuen hoofdzakelijk aluminium bevattend
27.42.3	7602		2749000	2742300	Afval alumin	Resten en afval van aluminium
27.43.11	7801		2748000	2749100	Ov. n-Fe ruw	Ruw lood
27.43.12	7901		2748000	2743120	Zink ruw	Ruw zink
27.43.13	8001		2748000	2749100	Ov. n-Fe ruw	Ruw tin
27.43.21	7803		2748000	2749200	Ov.n-Fe half	Staven, profielen en draad, van lood

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27.43.22	7804		2748000	2749200	Ov.n-Fe half	Platen, bladen en strippen, van lood; poeder en schilfers, van lood
27.43.23	7805		2748000	2749200	Ov.n-Fe half	Buizen en pijpen, alsmede hulpstukken (fittings) voor buisleidingen, van lood
27.43.24	7903		2748000	2743220	Zink halffab	Zinkstof; poeder en schilfers, van zink
27.43.25	7904		2748000	2743220	Zink halffab	Staven, profielen en draad, van zink; platen, bladen en strippen, van zink
27.43.25	7905		2748000	2743220	Zink halffab	Staven, profielen en draad, van zink; platen, bladen en strippen, van zink
27.43.26	7906		2748000	2743220	Zink halffab	Buizen en pijpen, alsmede hulpstukken (fittings) voor buisleidingen, van zink
27.43.27	8003		2748000	2749200	Ov.n-Fe half	Staven, profielen en draad, van tin
27.43.28	8004		2748000	2749200	Ov.n-Fe half	Platen, bladen en strippen, van tin; bladtin (stanniool); poeder en schilfers, van tin
27.43.28	8005		2748000	2749200	Ov.n-Fe half	Platen, bladen en strippen, van tin; bladtin (stanniool); poeder en schilfers, van tin
27.43.29	8006		2748000	2749200	Ov.n-Fe half	Buizen en pijpen, alsmede hulpstukken (fittings) voor buisleidingen, van tin
27.43.3	2620	1	2749000	2749300	Afv. ov.n-Fe	Assen en residuen hoofdzakelijk zink bevattend
27.43.3	2620	2000	2749000	2749300	Afv. ov.n-Fe	Assen en residuen hoofdzakelijk lood bevattend
27.43.3	7802		2749000	2749300	Afv. ov.n-Fe	Resten en afval van lood
27.43.3	7902		2749000	2749300	Afv. ov.n-Fe	Resten en afval van zink
27.43.3	8002		2749000	2749300	Afv. ov.n-Fe	Resten en afval van tin
27.44.1	7401		2744000	2744100	Koper	Kopersteen; cementkoper
27.44.1	7402		2744000	2744100	Koper	Niet-geraffineerd koper; anoden van koper voor het elektrolytisch raffineren
27.44.1	7403		2744000	2744100	Koper	Geraffineerd koper en koperlegeringen, ruw; toeslaglegeringen van koper
27.44.1	7405		2744000	2744100	Koper	Geraffineerd koper en koperlegeringen, ruw; toeslaglegeringen van koper
27.44.2	7406		2744000	2744200	Koper halff.	Poeder en schilfers, van koper
27.44.2	7407		2744000	2744200	Koper halff.	Staven en profielen, van koper
27.44.2	7408		2744000	2744200	Koper halff.	Draad van koper
27.44.2	7409		2744000	2744200	Koper halff.	Platen, bladen en strippen, van koper, met een dikte > 0,15mm
27.44.2	7410		2744000	2744200	Koper halff.	Bladkoper met een dikte =< 0,15mm
27.44.2	7411		2744000	2744200	Koper halff.	Buizen van koper
27.44.2	7412		2744000	2744200	Koper halff.	Hulpstukken voor buizen (verbindingstukken, ellebogen, moffen) van koper
27.44.3	2620	3000	2749000	2744300	Afval koper	Assen en residuen hoofdzakelijk koper bevattend
27.44.3	7404		2749000	2744300	Afval koper	Resten en afval van koper
27.45.1	7501		2748000	2749100	Ov. n-Fe ruw	Nikkelmatte; nikkeloxydesinters en andere tussenprodukten van de nikkelmetallurgie
27.45.1	7502		2748000	2749100	Ov. n-Fe ruw	Ruw nikkel
27.45.2	7504		2748000	2749200	Ov.n-Fe half	Poeder en schilfers, van nikkel
27.45.2	7505		2748000	2749200	Ov.n-Fe half	Staven, profielen en draad, van nikkel
27.45.2	7506		2748000	2749200	Ov.n-Fe half	Platen, bladen en strippen, van nikkel
27.45.2	7507		2748000	2749200	Ov.n-Fe half	Buizen en hulpstukken voor buizen (verbindingstukken, ellebogen, moffen) van nikkel
27.45.30	8101		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8102		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8103		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8104		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8105		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8106		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8107		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8108		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8109		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8110		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8111		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8112		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8113		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan;cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.4	2620	5000	2749000	2749300	Afv. ov.n-Fe	As en residuen, hoofdzakelijk vanadium bevattend
27.45.4	2620	90	2749000	2749300	Afv. ov.n-Fe	As en residuen, hoofdzakelijk nikkel of andere non ferrometalen of -verbindingen bevattend
27.45.4	7503		2749000	2749300	Afv. ov.n-Fe	Resten en afval van nikkel
27.5			2700010	2750000	Gieten metal	Gieten van metalen (ijzer, staal en non ferrometalen)
28.11			2810000	2811000	Constr.werk	Constructiewerken en delen van constructiewerken
28.11	7308	1000	2810000	2811000	Constr.werk	Bruggen en brugdelen van ijzer of van staal
28.11	7308	2000	2810000	2811000	Constr.werk	Vakwerkmasten en andere masten van ijzer of van staal
28.11	7308	40	2810000	2811000	Constr.werk	Steiger-, bekistings- en stutmateriaal, van ijzer of van staal

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
28.11	7308	90	2810000	2811000	Constr.werk	Waterkeringen, sluisdeuren en andere constructiewerken van ijzer of van staal
28.11	7610	90	2810000	2811000	Constr.werk	Constructiewerken en delen van constructiewerken, van aluminium, neg
28.11	9406	003	2810000	2811000	Constr.werk	Geprefabriceerde bouwwerken van metaal
28.12	7308	3000	2810000	2812000	Constrw.bouw	Deuren en ramen, alsmede kozijnen daarvoor en drempels, van ijzer, van staal en van aluminium
28.12	7610	1000	2810000	2812000	Constrw.bouw	Deuren en ramen, alsmede kozijnen daarvoor en drempels, van ijzer, van staal en van aluminium
28.21.1	7309		2820000	2821100	Tanks/reserv	Reservoirs, kuipen en dergelijke bergingsmiddelen, van ijzer of van staal
28.21.1	7311		2820000	2821100	Tanks/reserv	Bergingsmiddelen voor gecompriemd of vloeibaar gemaakt gas, van ijzer, van staal of van aluminium
28.21.1	7611		2820000	2821100	Tanks/reserv	Reservoirs, kuipen en derg. bergingsm., van aluminium (niet voor gassen), > 300 l
28.21.1	7613		2820000	2821100	Tanks/reserv	Bergingsmiddelen voor gecompriemd of vloeibaar gemaakt gas, van ijzer, van staal of van aluminium
28.21.9			2820000	2821100	Tanks/reserv	Reparatie en onderhoud van tanks, reservoirs en bergingsmiddelen, van metaal
28.22.11	7322	1	2820000	2822100	Cv.radiator	Radiatoren voor centrale verwarming, niet-elektrisch verwarmd, van gietijzer, van ijzer of van staal
28.22.12	8403		2820000	2822200	Cv.ketels	Ketels voor centrale verwarming
28.22.13	8403		2820000	2822200	Cv.ketels	Delen van ketels voor centrale verwarming
28.22.9			2820000	2822200	Cv.ketels	Reparatie en onderhoud van ketels voor centrale verwarming
28.30.1	8402		2820000	2830000	Stoomketels	Stoomketels (stoomgeneratoren) en delen daarvan; ketels voor oververhit water
28.30.1	8404		2820000	2830000	Stoomketels	Hulptoestellen voor ketels; condensors voor stoommachines
28.30.2	8401	1000	2820000	2830000	Stoomketels	Kernreactoren
28.30.2	8401	4000	2820000	2830000	Stoomketels	Delen van kernreactoren
28.30.9			2820000	2830000	Stoomketels	Installatie, reparatie en onderhoud van stoomketels (excl. warmwaterketels voor centrale verwarming)
28.4			2810000	2840000	Smeden metal	Smeden, persen, stampen en profielwalsen van metaal; poedermetallurgie
28.51			2810000	2850000	Ov.metaalbew	Oppervlaktebehandeling van metaal
28.52			2810000	2850000	Ov.metaalbew	Algemene metaalbewerking
28.61	8211		2860000	2861000	Messen ed.	Messen, heften en lemmeten voor messen
28.61	8212		2860000	2861000	Messen ed.	Scheermessen, lemmeten en mesjes voor scheermessen (niet-afgewerkte scheermesjes, al dan niet in bandvorm, daaronder begrepen
28.61	8213		2860000	2861000	Messen ed.	Scharen en schaarbladen
28.61	8214		2860000	2861000	Messen ed.	Ander messenmakerswerk; gereedschap voor manicure of voor pedicure, ook indien in stellen
28.61	8215		2860000	2861000	Messen ed.	Lepels, vorken, pollepels, schuimspanen, taartscheppen, vismessen en botermesjes, suikertangen en dergelijke artikelen
28.62.10	8201		2860000	2862100	Handgereeds.	Spaden, rieken, bijlen, snoeischaren, zeisen, sikkels, stro- en hooimessen, wiggen en ander handgereedschap...
28.62.20.10	8202	1000	2860000	2862100	Handgereeds.	Handzagen
28.62.20.2	8202	2000	2860000	2862200	Ond.gereeds.	Bladen voor lintzagen
28.62.20.3	8202	3	2860000	2862200	Ond.gereeds.	Bladen voor cirkelzagen met werkzaam deel van staal
28.62.20.5	8202	3	2860000	2862200	Ond.gereeds.	Bladen voor cirkelzagen met werkzaam deel van andere stoffen
28.62.20.9	8202	4000	2860000	2862200	Ond.gereeds.	Zaagkettingen
28.62.20.9	8202	9	2860000	2862200	Ond.gereeds.	Zaagbladen neg
28.62.30	8203		2860000	2862100	Handgereeds.	Overig handgereedschap
28.62.30	8204		2860000	2862100	Handgereeds.	Overig handgereedschap
28.62.30	8205		2860000	2862100	Handgereeds.	Overig handgereedschap
28.62.30	8206		2860000	2862100	Handgereeds.	Overig handgereedschap
28.62.40	8207		2860000	2862200	Ond.gereeds.	Verwisselbaar gereedschap voor al dan niet mechanisch handgereedschap of voor gereedschapswerktuigen
28.62.50	8207		2860000	2862200	Ond.gereeds.	Ander gereedschap
28.62.50	8208		2860000	2862200	Ond.gereeds.	Ander gereedschap
28.62.50	8209		2860000	2862200	Ond.gereeds.	Ander gereedschap
28.63	8301		2860000	2863000	Hang/sluitw	Hangsloten, grendelsloten en andere sloten van onedel metaal
28.63	8302	10	2860000	2863000	Hang/sluitw	Scharnieren, garnituren, beslag en dergelijke, van onedel metaal, voor automobielen, deuren, vensters, meubelen en voor derge
28.63	8302	20	2860000	2863000	Hang/sluitw	Scharnieren, garnituren, beslag en dergelijke, van onedel metaal, voor automobielen, deuren, vensters, meubelen en voor derge
28.63	8302	3000	2860000	2863000	Hang/sluitw	Scharnieren, garnituren, beslag en dergelijke, van onedel metaal, voor automobielen, deuren, vensters, meubelen en voor derge
28.63	8302	4	2860000	2863000	Hang/sluitw	Scharnieren, garnituren, beslag en dergelijke, van onedel metaal, voor automobielen, deuren, vensters, meubelen en voor derge
28.63	8302	60	2860000	2863000	Hang/sluitw	Scharnieren, garnituren, beslag en dergelijke, van onedel metaal, voor automobielen, deuren, vensters, meubelen en voor derge
28.71	7310	1000	2870000	2871000	Vaten staal	Reservoirs, fusten, trommels, bussen, blikken en dergelijke bergingsmiddelen (andere dan voor gas), van ijzer of van staal, 5
28.71	7310	29	2870000	2871000	Vaten staal	Reservoirs, fusten, trommels, bussen, blikken en dergelijke bergingsmiddelen (andere dan voor gas), van ijzer of van staal, <
28.72	7310	21	2870000	2872000	Vaten blik	Bergingsmiddelen van licht metaal (ander dan aluminium
28.72	7612		2870000	2872000	Vaten blik	Bergingsmiddelen (reservoirs, fusten, trommels, bussen e.d.) van aluminium, inhoudsruimte < 50 l

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
28.72	8309		2870000	2872000	Vaten blik	Stoppen (kroonkurken daaronder begrepen), capsules en dergelijke, van onedel metaal
28.73	7312		2870000	2873000	Spyker/draad	Kabels, strengen, lengen en dergelijke artikelen, van ijzer of van staal, niet geïsoleerd voor het geleiden van elektriciteit
28.73	7313		2870000	2873000	Spyker/draad	Prikkeldraad en dergelijk afrasteringsmateriaal, van ijzer of staal
28.73	7314		2870000	2873000	Spyker/draad	Metaaldoek voor machines, plaatgaas, metaalgaas en traliewerk, van ijzer of staal
28.73	7317		2870000	2873000	Spyker/draad	Nagels en spijkers van ijzer of staal
28.73	7319		2870000	2873000	Spyker/draad	Naainaalden, breipennen en dergelijke artikelen voor handwerk
28.73	7413		2870000	2873000	Spyker/draad	Kabels en strengen,...., van koper, niet geïsoleerd voor elektriciteit
28.73	7414		2870000	2873000	Spyker/draad	Metaaldoek, metaalgaas, traliewerk, plaatgaas, van koper
28.73	7415	1000	2870000	2873000	Spyker/draad	Draadnagels, spijkers, punaises, krammen e.d., geheel of gedeeltelijk van koper
28.73	7614		2870000	2873000	Spyker/draad	Kabels en strengen,...., van aluminium, niet geïsol. voor elektriciteit
28.73	7616	1000	2870000	2873000	Spyker/draad	Draadnagels, spijkers, schroeven, bouten, moeren, van aluminium
28.73	8311		2870000	2873000	Spyker/draad	Draad, staven, buizen, platen, elektroden, bekleed of gevuld met vloeimiddelen
28.74	7315	2000	2870000	2874000	Bout/moer ed	Sneeuwkettingen van ijzer of van staal
28.74	7315	8	2870000	2874000	Bout/moer ed	Damkettingen en andere kettingen met gelaste schakels, van ijzer of van staal
28.74	7315	9000	2870000	2874000	Bout/moer ed	Delen van kettingen, neg, van ijzer of van staal
28.74	7318		2870000	2874000	Bout/moer ed	Artikelen met schroefdraad, van ijzer of van staal, n.e.g.
28.74	7318		2870000	2874000	Bout/moer ed	Artikelen zonder schroefdraad, van ijzer of van staal, n.e.g.
28.74	7320		2870000	2874000	Bout/moer ed	Veren en veerbladen, van ijzer of van staal; veren van koper
28.74	7415	2	2870000	2874000	Bout/moer ed	Artikelen zonder schroefdraad, van koper
28.74	7415	3	2870000	2874000	Bout/moer ed	Artikelen met schroefdraad, van koper
28.74	7416		2870000	2874000	Bout/moer ed	Veren en veerbladen, van ijzer of van staal; veren van koper
28.74	7419	1000	2870000	2874000	Bout/moer ed	Kettingen en delen daarvan, van koper
28.75.1	7323		2870000	2875100	Met.hh.san.	Keukengerei en huishoudelijke artikelen, alsmede delen daarvan, van ijzer, staal, koper of aluminium
28.75.1	7324		2870000	2875100	Met.hh.san.	Gootstenen, wasbakken, badkuipen en andere toilet- artikelen en sanitaire artikelen, alsmede delen daarvan, van ijzer, staal,
28.75.1	7418		2870000	2875100	Met.hh.san.	Keukengerei en huishoudelijke artikelen, alsmede delen daarvan, van koper
28.75.1	7615		2870000	2875100	Met.hh.san.	Keukengerei en huishoudelijke artikelen, alsmede delen daarvan, van aluminium
28.75.1	8210		2870000	2875100	Met.hh.san.	Keukengerei en huishoudelijke artikelen, alsmede delen daarvan, van ijzer, staal, koper of aluminium
28.75.21	8303		2870000	2875900	Ov.metaalpr.	Brandkasten, gepantserde deuren en safeloketten voor kluizen, geldkistjes e.d., van onedel metaal
28.75.22	8304		2870000	2875900	Ov.metaalpr.	Klein kantoormaterieel, van onedel metaal
28.75.23	8305		2870000	2875900	Ov.metaalpr.	Mechanismen voor opbergmappen, voor losbladige boeken e.d., kantoorbenodigdheden en hechnieten in strips, van onedel metaal
28.75.24	8306		2870000	2875900	Ov.metaalpr.	Beeldjes en andere versieringsvoorwerpen, lijsten voor foto's, prenten e.d. en spiegels, van onedel metaal
28.75.25	8308		2870000	2875900	Ov.metaalpr.	Haken, ogen, sluitingen e.d., van onedel metaal
28.75.26	8485	10	2870000	2875900	Ov.metaalpr.	Scheepsschroeven en schroefbladen daarvoor
28.75.27	7316		2870000	2875900	Ov.metaalpr.	Ankers, dreggen en delen daarvan, van ijzer of van staal
28.75.27	7325		2870000	2875900	Ov.metaalpr.	Artikelen van niet-smeedbaar gietijzer en andere gegoten werken van ijzer of van staal, n.e.g.
28.75.27	7326		2870000	2875900	Ov.metaalpr.	Andere werken van ijzer of van staal
28.75.27	7419	9	2870000	2875900	Ov.metaalpr.	Gegoten, gevormde, gestampte of gesmede werken van koper
28.75.27	7508		2870000	2875900	Ov.metaalpr.	Metaaldoek, metaalgaas en traliewerk, van nikkel; andere werken van nikkel, n.e.g
28.75.27	7616	9	2870000	2875900	Ov.metaalpr.	Brei- en haaknaalden, metaaldoek, metaalgaas, traliewerk en andere werken van aluminium
28.75.27	7806		2870000	2875900	Ov.metaalpr.	Bergingsmiddelen met loden bekleding tegen radioactieve straling; andere werken van lood
28.75.27	7907		2870000	2875900	Ov.metaalpr.	Werken van zink, neg
28.75.27	8007		2870000	2875900	Ov.metaalpr.	Werken van tin, neg
28.75.27	8302	5000	2870000	2875900	Ov.metaalpr.	Hoedhaken, jashaken, kapstukken, plankdragers,...., van onedel metaal
28.75.27	8306		2870000	2875900	Ov.metaalpr.	Niet-elektrische bellen, gongs, enz., van onedel metaal
28.75.27	8307		2870000	2875900	Ov.metaalpr.	Buigzame buizen (slangen), van onedele metalen
28.75.27	8310		2870000	2875900	Ov.metaalpr.	Verkeersborden, straatnaamborden, uithangborden en dergelijke borden, van onedel metaal
28.75.30	9307		2870000	2875900	Ov.metaalpr.	Sabels, degens, bajonetten, lansen en andere blanke wapens, alsmede delen daarvan
29.11.1	8407	2	2910100	2911000	Turbin/motor	Zuigermotoren met vonkontsteking voor de voortstuwing van schepen; andere motoren
29.11.1	8407	90	2910100	2911000	Turbin/motor	Motoren met vonkontsteking voor de voortstuwing van schepen; andere motoren
29.11.1	8408	10	2910100	2911000	Turbin/motor	Andere zuigermotoren met zelfontsteking
29.11.1	8408	90	2910100	2911000	Turbin/motor	Andere zuigermotoren met zelfontsteking
29.11.2	8406	1000	2910100	2911000	Turbin/motor	Turbines voor de voortstuwing van schepen
29.11.2	8410	1	2910100	2911000	Turbin/motor	Waterturbines en waterraderen (waterwielen)

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
29.11.2	8411	8	2910100	2911000	Turbin/motor	Gasturbines, andere dan turbinestraalmotoren en schroefturbines
29.11.2d	8406	8	2910100	2911000	Turbin/motor	Stoomturbines en andere dampmachines
29.11.3	8406	90	2910800	2919100	Ond.krachtwt	Delen van stoomturbines en andere dampmachines
29.11.3	8410	90	2910800	2919100	Ond.krachtwt	Delen van waterturbines en waterraderen, inclusief regulators
29.11.3	8411	99	2910800	2919100	Ond.krachtwt	Delen van gasturbines (excl. turbinestraalmotoren en schroefturbines)
29.11.9			2910900	2919200	I/r/o krwrkt	Installatie, reparatie en onderhoud van motoren en turbines (excl. motoren voor luchtvaartuigen, motorvoertuigen en rijwiele
29.12.1	8412	2	2910100	2912000	Pomp/compres	Hydraulische motoren en krachtmachines
29.12.1	8412	3	2910100	2912000	Pomp/compres	Pneumatische motoren en krachtmachines
29.12.1	8412	80	2910100	2912000	Pomp/compres	Stoommachines en krachtwerktuigen, neg
29.12.2	8413	1	2910100	2912000	Pomp/compres	Pompen voor vloeistoffen
29.12.2	8413	20	2910100	2912000	Pomp/compres	Pompen voor vloeistoffen
29.12.2	8413	30	2910100	2912000	Pomp/compres	Pompen voor vloeistoffen
29.12.2	8413	4000	2910100	2912000	Pomp/compres	Pompen voor vloeistoffen
29.12.2	8413	50	2910100	2912000	Pomp/compres	Oscillerende verdringerpompen voor vloeistoffen (andere dan beton)
29.12.2	8413	60	2910100	2912000	Pomp/compres	Roterende verdringerpompen voor vloeistoffen
29.12.2	8413	70	2910100	2912000	Pomp/compres	Centrifugaalpompen voor vloeistoffen; andere pompen; elevatoren voor vloeistoffen
29.12.2	8413	8	2910100	2912000	Pomp/compres	Centrifugaalpompen voor vloeistoffen; andere pompen; elevatoren voor vloeistoffen
29.12.3	8414	10	2910100	2912000	Pomp/compres	Vacu <sup>3</sup> mpompen
29.12.3	8414	20	2910100	2912000	Pomp/compres	Hand- en voetspompen, voor lucht
29.12.3	8414	30	2910100	2912000	Pomp/compres	Compressoren van de soort gebruikt in koel- installaties
29.12.3	8414	40	2910100	2912000	Pomp/compres	Luchtcompressoren gemonteerd op een verrijdbaar onderstel ingericht om te worden getrokken
29.12.3	8414	80	2910100	2912000	Pomp/compres	Compressoren
29.12.4	8412	90	2910800	2919100	Ond.krachtwt	Delen van motoren, krachtmachines en straalmotoren
29.12.4	8413	9	2910800	2919100	Ond.krachtwt	Delen van pompen; delen van elevatoren voor vloeistoffen
29.12.4	8414	90	2910800	2919100	Ond.krachtwt	Delen van lucht- of vacu <sup>3</sup> mpompen, van compressoren voor lucht of voor andere gassen en van ventilato- ron en afzuigkapen
29.12.9			2910900	2919200	I/r/o krwrkt	Installatie, reparatie en onderhoud van pompen en van compressoren
29.13.1	8481	10	2910100	2913000	Kranen ed.	Reduceerventielen, terugslagkleppen, overloop- kleppen en veiligheidskleppen
29.13.1	8481	20	2910100	2913000	Kranen ed.	Reduceerventielen, terugslagkleppen, overloop- kleppen en veiligheidskleppen
29.13.1	8481	30	2910100	2913000	Kranen ed.	Reduceerventielen, terugslagkleppen, overloop- kleppen en veiligheidskleppen
29.13.1	8481	40	2910100	2913000	Kranen ed.	Reduceerventielen, terugslagkleppen, overloop- kleppen en veiligheidskleppen
29.13.1	8481	80	2910100	2913000	Kranen ed.	Sanitaire kranen, radiatorkranen, regelafsluiters, schuifafsluiters, klepafsluiters en andere kleppen en afsluiters
29.13.20	8481	9000	2910800	2919100	Ond.krachtwt	Delen van kranen en dergelijke artikelen
29.13.90			2910900	2919200	I/r/o krwrkt	Reparatie en onderhoud van kranen en dergelijke
29.14	7315	1	2910800	2919100	Ond.krachtwt	Scharnierende kettingen en delen daarvan, van ijzer of van staal
29.14	8482		2910800	2919100	Ond.krachtwt	Kogellagers, rollagers, naaldlagers en dergelijke
29.14	8483		2910800	2919100	Ond.krachtwt	Drijfwerkassen (nokkenassen en krukassen daaronder begrepen) en krukken; kussenblokken en lagerschalen, enz.
29.21.11	8416	10	2920100	2921100	Ovens	Branders; automatische stookinrichtingen en mechanische roosters; mechanische toestellen voor het verwijderen van as en derge
29.21.11	8416	20	2920100	2921100	Ovens	Branders; automatische stookinrichtingen en mechanische roosters; mechanische toestellen voor het verwijderen van as en derge
29.21.11	8416	3000	2920100	2921100	Ovens	Branders; automatische stookinrichtingen en mechanische roosters; mechanische toestellen voor het verwijderen van as en derge
29.21.12	8417	1000	2920100	2921100	Ovens	Industriële ovens en ovens voor laboratoria, ovens voor verbranding van afval daaronder begrepen, niet-elektrisch (excl. bakk
29.21.12	8417	80	2920100	2921100	Ovens	Industriële ovens en ovens voor laboratoria, ovens voor verbranding van afval daaronder begrepen, niet-elektrisch (excl. bakk
29.21.13	8514	10	2920100	2921100	Ovens	Weerstandovens voor industrieel of laboratoriumgebruik
29.21.13	8514	20	2920100	2921100	Ovens	Ovens voor industrieel of laboratoriumgebruik, ook met inductieve verwarming
29.21.13	8514	30	2920100	2921100	Ovens	Infraroodovens en andere ovens voor industrieel of laboratoriumgebruik
29.21.13	8514	4000	2920100	2921100	Ovens	Infraroodovens en andere ovens voor industrieel of laboratoriumgebruik
29.21.14	8416	9000	2950800	2959100	Ond.mach.ov.	Delen van branders, automatische stookinrichtingen,...
29.21.14	8417	9000	2950800	2959100	Ond.mach.ov.	Delen van industriële ovens en ovens voor laboratoria, niet elektrisch
29.21.14	8514	9000	2950800	2959100	Ond.mach.ov.	Delen van ovens van post 85.14
29.21.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van ovens en branders
29.22.11	8425		2920100	2922100	Hefwerk	Takels n.e.g.
29.22.12	8425		2920100	2922100	Hefwerk	Lieren voor mijnschachten; lieren speciaal ont- worpen voor ondergrondse mijnbouw; andere lieren; kaapstanders
29.22.13	8425		2920100	2922100	Hefwerk	Domme krachten en vijzels
29.22.14	8426		2920100	2922100	Hefwerk	Dirkkranen; hijskranen en andere machines en toestellen om te hijsen
29.22.15	8427		2920100	2922100	Hefwerk	Vorkheftrucks; andere transportwagentjes met hef- of hanteerinrichting
29.22.15	8709	1	2920100	2922100	Hefwerk	Transportwagens en trekkers, zonder hefsysteem
29.22.16	8428	10	2920100	2922100	Hefwerk	Personen- en goederenliften; roltrappen en -paden
29.22.16	8428	4000	2920100	2922100	Hefwerk	Personen- en goederenliften; roltrappen en -paden
29.22.17	8428	20	2920100	2922100	Hefwerk	Pneumatische transportinrichtingen
29.22.17	8428	3200	2920100	2922100	Hefwerk	Continu werkende transportinrichtingen voor goederen, met bakken, neg

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29.22.17	8428	33	2920100	2922100	Hefwerk	Continu werkende transportinrichtingen voor goederen, met banden
29.22.17	8428	39	2920100	2922100	Hefwerk	Continu werkende transportinrichtingen voor goederen
29.22.18	8428	5000	2920100	2922100	Hefwerk	Mijnwagenduwars, overzetbruggen, kipstoelen voor wagons...
29.22.18	8428	6000	2920100	2922100	Hefwerk	Kabelbanen, stoelliften...; trekmechanismen voor kabelsporen
29.22.18	8428	90	2920100	2922100	Hefwerk	Hef-, hijs-, laad- en losmachines en -toestellen, neg
29.22.19	8431	1000	2950800	2959100	Ond.mach.ov.	Delen van hijs-, hef- en transportwerktuigen
29.22.19	8431	2000	2950800	2959100	Ond.mach.ov.	Delen van hijs-, hef- en transportwerktuigen
29.22.19	8431	3	2950800	2959100	Ond.mach.ov.	Delen van hijs-, hef- en transportwerktuigen
29.22.19	8709	9000	2950800	2959100	Ond.mach.ov.	Delen van hijs-, hef- en transportwerktuigen
29.22.20	8431	4100	2950800	2959100	Ond.mach.ov.	Emmers, bakken, grijpammers, schoppen, grijpers en tangen voor hijskranen, excavateurs (emmer- gravers) en dergelijke
29.22.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van hijs-, hef- en transportwerktuigen
29.23.1	8415	1000	2920100	2923100	Machine koel	Machines en apparaten voor de regeling van het klimaat in besloten ruimten
29.23.1	8415	2000	2920100	2923100	Machine koel	Apparaten voor de regeling van het klimaat in motorvoertuigen
29.23.1	8415	8	2920100	2923100	Machine koel	Machines en apparaten voor de regeling van het klimaat in besloten ruimten
29.23.1	8418	50	2920100	2923100	Machine koel	Machines en toestellen voor de koel- en vries- techniek en warmtepompen, andere dan voor huishoudelijk gebruik
29.23.1	8418	6	2920100	2923100	Machine koel	Machines en toestellen voor de koel- en vries- techniek en warmtepompen, andere dan voor huishoudelijk gebruik
29.23.1	8419	50	2920100	2923100	Machine koel	Warmtewisselaars
29.23.1	8419	6000	2920100	2923100	Machine koel	Apparaten/inrichtingen voor het vloeibaar maken van lucht of andere gassen
29.23.1	8421	39	2920100	2923100	Machine koel	Toestellen voor het filtreren of zuiveren van gassen, n.e.g.
29.23.20	8414	59	2920100	2923100	Machine koel	Ventilatoren, andere dan tafel-, vloer-, wand-, raam-, plafond- en dakventilatoren
29.23.3	8415	90	2950800	2959100	Ond.mach.ov.	Delen van machines voor air-conditioning
29.23.3	8418	9	2950800	2959100	Ond.mach.ov.	Meubels voor koeltechnische inrichtingen en delen van koelmeubelen, warmtepompen e.d.
29.23.3	8419	90	2950800	2959100	Ond.mach.ov.	Delen van toestellen, apparaten en inrichtingen van post 84.19
29.23.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines en apparaten voor de koeltechniek en klimaat- regeling, voor niet-huishoudel
29.24.11	8405	1000	2920100	2924900	Ov.ma.algem.	Generatoren voor watergas of luchtgas; acetyleenontwikkelaars, enz.
29.24.11	8419	4000	2920100	2924900	Ov.ma.algem.	Distilleertoestellen en rectificeertoestellen
29.24.12	8421	21	2920100	2924100	Tst. filter	Toestellen voor filtreren of zuiveren van water
29.24.12	8421	2200	2920100	2924100	Tst. filter	Toestellen voor filtreren of zuiveren van dranken, andere dan water
29.24.12	8421	29	2920100	2924100	Tst. filter	Toestellen voor filtreren of zuiveren van andere vloeistoffen (geen smeerolie- of brandstoffilters voor motoren)
29.24.13	8421	23	2950800	2959100	Ond.mach.ov.	Smeerolie- en brandstoffilters en luchtfilters voor explosie- of voor verbrandingsmotoren
29.24.13	8421	31	2950800	2959100	Ond.mach.ov.	Smeerolie- en brandstoffilters en luchtfilters voor explosie- of voor verbrandingsmotoren
29.24.21	8422	2000	2920100	2924200	Ma.rein/verp	Machines en toestellen voor het reinigen, vullen en verpakken van flessen en andere berginsmiddelen
29.24.21	8422	3000	2920100	2924200	Ma.rein/verp	Machines en toestellen voor het reinigen, vullen en verpakken van flessen en andere berginsmiddelen
29.24.21	8422	4000	2920100	2924200	Ma.rein/verp	Machines en toestellen voor het reinigen, vullen en verpakken van flessen en andere berginsmiddelen
29.24.22	8423	10	2920100	2924900	Ov.ma.algem.	Personenweegtoestellen en huishoudweegschalen
29.24.22	8423	2000	2920100	2924900	Ov.ma.algem.	Toestellen voor het continu-wegen van goederen op transportbanden
29.24.22	8423	3000	2920100	2924900	Ov.ma.algem.	Toestellen voor het afwegen van constante hoeveelheden en weegtoestellen voor het vullen van zakken e.d.
29.24.23	8423	8	2920100	2924900	Ov.ma.algem.	Weegtoestellen en -inrichtingen n.e.g.
29.24.24	8424	10	2920100	2924900	Ov.ma.algem.	Blusapparaten
29.24.24	8424	2000	2920100	2924900	Ov.ma.algem.	Spuitpistolen en dergelijke toestellen
29.24.24	8424	30	2920100	2924900	Ov.ma.algem.	Zand- en stoomstraaltoestellen en dergelijke straaltoestellen
29.24.24	8424	89	2920100	2924900	Ov.ma.algem.	Andere mechanische toestellen voor het spuiten, verspreiden of verstuiven
29.24.25	8484		2920100	2924900	Ov.ma.algem.	Metalloplastische pakking
29.24.31	8421	19	2920100	2924200	Ma.rein/verp	Centrifuges n.e.g.
29.24.32	8420	10	2920100	2924900	Ov.ma.algem.	Kalanders en walsmachines, andere dan voor metalen of voor glas
29.24.33	8476	2	2920100	2924900	Ov.ma.algem.	Verkoopautomaten voor dranken
29.24.33	8476	8	2920100	2924900	Ov.ma.algem.	Ander verkoopautomaten
29.24.40.3	8419	8910	2950800	2959100	Ond.mach.ov.	Koelapparaten en -inrichtingen met circulatie van eigen water,...
29.24.40.5	8419	8930	2920100	2924900	Ov.ma.algem.	Apparaten/inrichtingen voor het onder vacuüm opdampen van metalen
29.24.40.7	8419	8915	2920100	2924100	Tst. filter	Andere toest... voor de behandeling van stoffen bij temperatuurverandering
29.24.40.7	8419	892	2920100	2924100	Tst. filter	Andere toest... voor de behandeling van stoffen bij temperatuurverandering
29.24.40.7	8419	8995	2920100	2924100	Tst. filter	Andere toest... voor de behandeling van stoffen bij temperatuurverandering
29.24.5	8405	9000	2950800	2959100	Ond.mach.ov.	Delen van generatoren voor watergas of luchtgas
29.24.5	8420	9	2950800	2959100	Ond.mach.ov.	Delen van kalanders en walsmachines
29.24.5	8421	9	2950800	2959100	Ond.mach.ov.	Delen van centrifuges, centrifugaaldrogers en toestellen voor het filtreren... van vloeistoffen of gassen
29.24.5	8423	9000	2950800	2959100	Ond.mach.ov.	Gewichten voor alle soorten weegtoestellen, delen van weegtoestellen
29.24.5	8424	9000	2950800	2959100	Ond.mach.ov.	Delen van toestellen van post 84.24
29.24.5	8476	9000	2950800	2959100	Ond.mach.ov.	Delen van machines van post 84.76
29.24.5	8485	90	2950800	2959100	Ond.mach.ov.	Delen van machines en apparaten, niet elektrisch, n.e.g.



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29.24.60	8422	1900	2920100	2924900	Ov.ma.algem.	Industriële vaatwasmachines
29.24.70	8422	90	2950800	2959100	Ond.mach.ov.	Delen van vaatwasmachines
29.24.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines en apparaten voor algemeen gebruik n.e.g.
29.31.10	8701	10	2930100	2931000	Tractors	Motoculteurs
29.31.2	8701	90	2930100	2931000	Tractors	Andere landbouwtractors
29.31.91			2930900	2939200	I/r/o ma.lbw	Reparatie en onderhoud van landbouwtractors
29.32.1	8432	10	2930100	2932100	Mach.landbw.	Ploegen en schijfeggen
29.32.1	8432	2	2930100	2932100	Mach.landbw.	Ploegen, eggen, cultivators, ex- tirpators, hak-, schoffel- en wiedz machines
29.32.1	8432	30	2930100	2932100	Mach.landbw.	Zaai-, plant- en pootmachines
29.32.1	8432	40	2930100	2932100	Mach.landbw.	Machines voor het strooien en verspreiden van meststoffen
29.32.1	8432	8000	2930100	2932100	Mach.landbw.	Machines en werktuigen voor de landbouw of bos- bouw n.e.g.; rollers voor sport- of grasvelden
29.32.20	8433	1	2930100	2932100	Mach.landbw.	Gazonmaaimachines, inclusief die voor parken en sportvelden
29.32.3	8433	20	2930100	2932100	Mach.landbw.	Maaimachines, maai balken voor trekkers daaronder begrepen, n.e.g.
29.32.3	8433	30	2930100	2932100	Mach.landbw.	Machines en toestellen voor het hooien
29.32.3	8433	40	2930100	2932100	Mach.landbw.	Stro- en veevoederpersen (incl. opraappersen)
29.32.3	8433	5	2930100	2932100	Mach.landbw.	Machines, toestellen en werktuigen voor het oogsten of voor het dorsen, n.e.g.
29.32.40	8424	81	2930100	2932100	Mach.landbw.	Mechanische toestellen voor het spuiten, ver- spreiden of verstuiven van vloeistoffen of van poeder, voor de land- of tuinbou
29.32.50	8716	20	2930100	2932100	Mach.landbw.	Aanhangwagens en opleggers voor landbouwdoel- einden, zelfladend of zelflossend
29.32.6	8433	60	2930100	2932100	Mach.landbw.	Machines voor het reinigen of sorteren van eieren, vruchten of andere landbouwproducten
29.32.6	8434	1000	2930100	2932100	Mach.landbw.	Melkmachines
29.32.6	8436	10	2930100	2932100	Mach.landbw.	Machines en toestellen voor het bereiden van vee- voeder; machines en toestellen voor de pluimvee- teelt; broedmachines en ku
29.32.6	8436	2	2930100	2932100	Mach.landbw.	Machines en toestellen voor het bereiden van vee- voeder; machines en toestellen voor de pluimvee- teelt; broedmachines en ku
29.32.6	8436	80	2930100	2932100	Mach.landbw.	Machines en toestellen voor de landbouw, de tuin- bouw, de bosbouw, de pluimveeteelt of de bijen- teelt
29.32.6	8437	1000	2930100	2932100	Mach.landbw.	Machines voor het reinigen of sorteren van zaad, graan of gedroogde peulgroenten
29.32.70	8432	90	2930800	2939100	Ond.ma.landb	Delen van machines en toestellen voor de landbouw of de bosbouw
29.32.70	8433	9000	2930800	2939100	Ond.ma.landb	Delen van machines en toestellen voor de landbouw of de bosbouw
29.32.70	8436	9	2930800	2939100	Ond.ma.landb	Delen van machines en toestellen voor de landbouw of de bosbouw
29.32.9			2930900	2939200	I/r/o ma.lbw	Installatie, reparatie en onderhoud van machines en toestellen voor de landbouw of de bosbouw
29.40.1	8456		2940100	2940100	Mach.verspan	Gereedschapswerktuigen voor het bewerken van ongeacht welke stof waarbij materiaal wordt weg- genomen, met behulp van laserst
29.40.1	8457		2940100	2940100	Mach.verspan	Bewerkingscentra, enkelstationsbewerkingsmachines en meervoudige transferbewerkingsmachines, voor de bewerking van metalen
29.40.2	8458		2940100	2940100	Mach.verspan	Draaibanken voor het verspanend bewerken van metaal
29.40.2	8459		2940100	2940100	Mach.verspan	Machines voor het boren, ruimen of frezen van metaal
29.40.31	8460		2940100	2940100	Mach.verspan	Machines voor het afbramen, slijpen, lappen, polijsten, afslijpen, honen of op andere wijze afwerken van metalen
29.40.31	8461		2940100	2940100	Mach.verspan	Machines voor het afbramen, slijpen, lappen, polijsten, afslijpen, honen of op andere wijze afwerken van metalen
29.40.32	8462		2940100	2940300	Ma.n-verspan	Machines voor het buigen, het vouwen, het strekken het afknippen, het ponsen of het inkepen van metaal, met numerieke besturin
29.40.33	8462		2940100	2940300	Ma.n-verspan	Andere machines voor het buigen, het vouwen, het strekken of het vlakken van metaal
29.40.34	8462		2940100	2940300	Ma.n-verspan	Machines voor het smeden, persen, stampen of hameren
29.40.35	8463		2940100	2940300	Ma.n-verspan	Gereedschapswerktuigen n.e.g., voor het niet- verspanend bewerken van metaal, gesinterde metaal- carbiden of cermets
29.40.41	8464		2940100	2940100	Mach.verspan	Gereedschapswerktuigen voor het bewerken van steen, van keramische producten, van beton en van dergelijke minerale stoffen, a
29.40.42	8465		2940100	2940300	Ma.n-verspan	Gereedschapswerktuigen voor het bewerken van hout, van kurk, van been, van geharde rubber, van harde kunststof en van dergeli
29.40.42	8479	30	2940100	2940300	Ma.n-verspan	Gereedschapswerktuigen voor het bewerken van hout, van kurk, van been, van geharde rubber, van harde kunststof en van dergeli
29.40.5	8467	1	2940100	2940500	Mech.handger	Handgereedschap dat pneumatisch of door een in- gebouwde niet-elektrische motor wordt aangedreven
29.40.5	8467	8	2940100	2940500	Mech.handger	Handgereedschap dat pneumatisch of door een in- gebouwde niet-elektrische motor wordt aangedreven
29.40.5	8508	10	2940100	2940500	Mech.handger	Elektromechanisch handgereedschap met ingebouwde elektromotor
29.40.5	8508	20	2940100	2940500	Mech.handger	Elektromechanisch handgereedschap met ingebouwde elektromotor
29.40.5	8508	80	2940100	2940500	Mech.handger	Elektromechanisch handgereedschap met ingebouwde elektromotor
29.40.60	8468	1000	2940100	2940300	Ma.n-verspan	Handbranders voor het solderen of lassen
29.40.60	8468	2000	2940100	2940300	Ma.n-verspan	Machines en toestellen voor het solderen of lassen, werkend met gas
29.40.60	8468	8000	2940100	2940300	Ma.n-verspan	Machines en toestellen voor het solderen of lassen, neg
29.40.60	8515	1	2940100	2940300	Ma.n-verspan	Machines, apparaten en toestellen voor het solderen
29.40.60	8515	2	2940100	2940300	Ma.n-verspan	Machines, apparaten en toestellen voor het weerstandlassen of stomplassen

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29.40.60	8515	3	2940100	2940300	Ma.n-verspan	van metalen
29.40.60	8515	80	2940100	2940300	Ma.n-verspan	Machines voor het lassen van met. met lichtboog of plasmastraal
29.40.7	8466		2940800	2949100	Ond.ger.wrkt	Machines, apparaten en toestellen voor het lassen/verspuiten van metaal en andere materialen, neg
29.40.7	8467	9	2940800	2949100	Ond.ger.wrkt	Delen en toebehoren voor machines van de posten 84.56 t/m 84.65
29.40.7	8468	9000	2940800	2949100	Ond.ger.wrkt	Delen van kettingzagen, van pneumatisch gereedschap en van handgereedschap, met een niet- elektrische motor
29.40.7	8508	9000	2940800	2949100	Ond.ger.wrkt	Delen van machines en toestellen van post 84.68
29.40.7	8515	9000	2940800	2949100	Ond.ger.wrkt	Delen van handgereedschap met elektromotor
29.40.9			2940900	2949200	I/r/o g.wrkt	Delen van machines, apparaten en toestellen van post 85.15
29.51.11	8454	1000	2950100	2956900	Mach.ov.indu	Installatie, reparatie en onderhoud van gereedschapswerktuigen
29.51.11	8454	2000	2950100	2956900	Mach.ov.indu	Convertors voor ijzer- en staalfabrieken/gieterijen
29.51.11	8454	30	2950100	2956900	Mach.ov.indu	Gietvormen
29.51.11	8455	1000	2950100	2956900	Mach.ov.indu	Gietmachines voor ijzer- en staalfabrieken/gieterijen
29.51.11	8455	2	2950100	2956900	Mach.ov.indu	Walsstoelen voor buizen
29.51.12	8454	9000	2950800	2959100	Ond.mach.ov.	Walsstoelen voor het walsen van metalen
29.51.12	8455	30	2950800	2959100	Ond.mach.ov.	Delen van machines voor de metallurgie; wals- rollen; delen van walsstoelen
29.51.12	8455	9000	2950800	2959100	Ond.mach.ov.	Delen van machines voor de metallurgie; wals- rollen; delen van walsstoelen
29.51.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines en toestellen voor specifieke doeleinden n.e.g.
29.52.1	8428	3100	2950100	2952000	Ma.delf/bouw	Continu-werkende transportinrichtingen, voor ondergronds gebruik
29.52.1	8430		2950100	2952000	Ma.delf/bouw	Gesteentesnijders, kolenploegen (schaven) en machines voor het boren van tunnels; andere machines voor het boren
29.52.2	8429		2950100	2952000	Ma.delf/bouw	Bulldozers, angledozers, egaliseermachines, schrapers, mechanische schoppen, wegwalsen e.d. met eigen beweegkracht
29.52.2	8430		2950100	2952000	Ma.delf/bouw	Andere mechanische schoppen en excavateurs met eigen beweegkracht; andere machines en toestellen met eigen beweegkracht, voor
29.52.2	8431	4200	2950100	2952000	Ma.delf/bouw	Bladen voor bulldozers of voor angledozers
29.52.30	8430		2950100	2952000	Ma.delf/bouw	Andere graafmachines
29.52.30	8479	1000	2950100	2952000	Ma.delf/bouw	Andere graafmachines
29.52.40	8474	1000	2950100	2952000	Ma.delf/bouw	Machines voor het sorteren, ziften,... , kneden, van aarde, steen,...
29.52.40	8474	2000	2950100	2952000	Ma.delf/bouw	Andere machines voor aarde, steen, ertsen, enz., neg
29.52.40	8474	3	2950100	2952000	Ma.delf/bouw	betonmolens en andere machines voor het mengen van minerale stoffen
29.52.40	8474	8000	2950100	2952000	Ma.delf/bouw	Andere machines voor aarde, steen, ertsen, enz., neg
29.52.50	8701	30	2950100	2952000	Ma.delf/bouw	Tractors met rupsbanden
29.52.6	8431	4300	2950800	2959100	Ond.mach.ov.	Delen van machines voor het boren van post 8430.41 of 8430.49
29.52.6	8431	49	2950800	2959100	Ond.mach.ov.	Delen van machines en toestellen van 84.26, 84.29 en 84.30, neg
29.52.6	8474	90	2950800	2959100	Ond.mach.ov.	Delen van machines voor het sorteren, malen e.d. van aarde, steen e.d.
29.52.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines voor de winning van delfstoffen en voor de bouw
29.53.1	8417	20	2950100	2953000	Mach.voeding	Bakkersovens
29.53.1	8419	3100	2950100	2953000	Mach.voeding	Droogtoestellen voor landbouwproducten
29.53.1	8419	81	2950100	2953000	Mach.voeding	Apparaten voor het koken en het bereiden van warme dranken, niet voor huish. gebruik
29.53.1	8421	1100	2950100	2953000	Mach.voeding	Melkontromers
29.53.1	8434	2000	2950100	2953000	Mach.voeding	Machines en toestellen voor zuivelbedrijven
29.53.1	8435	10	2950100	2953000	Mach.voeding	Machines en toestellen voor het bereiden van wijn, van appeldrank, van vruchtesap of van dergelijke dranken
29.53.1	8437	8000	2950100	2953000	Mach.voeding	Machines en toestellen voor de meelindustrie of voor de behandeling van graan en van gedroogde peulgroenten, n.e.g.
29.53.1	8438	10	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken(incl. oliën en
29.53.1	8438	2000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken(incl. oliën en
29.53.1	8438	3000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken(incl. oliën en
29.53.1	8438	4000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken(incl. oliën en
29.53.1	8438	5000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken(incl. oliën en
29.53.1	8438	6000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken(incl. oliën en
29.53.1	8438	80	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken(incl. oliën en
29.53.1	8478	1000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor het bewerken of verwerken van tabak
29.53.1	8479	2000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken(incl. oliën en
29.53.2	8434	9000	2950800	2959100	Ond.mach.ov.	Delen van melkmachines en van machines en toestellen voor zuivelbedrijven
29.53.2	8435	9000	2950800	2959100	Ond.mach.ov.	Delen van persen en machines van post 84.35
29.53.2	8437	9000	2950800	2959100	Ond.mach.ov.	Delen van machines voor de produktie van voedingsmiddelen
29.53.2	8438	9000	2950800	2959100	Ond.mach.ov.	Delen van machines voor de produktie van voedingsmiddelen
29.53.2	8478	9000	2950800	2959100	Ond.mach.ov.	Delen van machines voor de bewerking of verwerking van tabak

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29.53.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines voor de productie van voedings- en genotmiddelen
29.54.1	8444		2950100	2954000	Ma.text/wass	Machines voor het extruderen, het rekken, het textureren of het snijden van synthetische of kunstmatige testielstoffen; machi
29.54.1	8445		2950100	2954000	Ma.text/wass	Machines voor het spinnen, doubleren of twijnen en machines voor het spoelen, opwinden of afhaspelen van textielgarens
29.54.1	8446		2950100	2954000	Ma.text/wass	Weefgetouwen
29.54.1	8447		2950100	2954000	Ma.text/wass	Breimachines; naaibreimachines (stitch-bonding- machines) e.d.; machines voor het tuften
29.54.1	8448	1	2950100	2954000	Ma.text/wass	Hulpmachines en -toestellen voor machines voor de productie van textiel
29.54.2	8449		2950100	2954000	Ma.text/wass	Machines voor de vervaardiging/afwerking van vilt en gebonden textielvlies
29.54.2	8450	2000	2950100	2954000	Ma.text/wass	Wasmachines voor wasgoed al dan niet met drooginrichting, met een capaciteit > 10 kg
29.54.2	8451	1000	2950100	2954000	Ma.text/wass	Machines voor het droog reinigen van garen,weefsel en textiel(waren)
29.54.2	8451	2900	2950100	2954000	Ma.text/wass	Droogmachines, met een capaciteit > 10 kg
29.54.2	8451	30	2950100	2954000	Ma.text/wass	Strijkmachines en strijkpersen (incl. fixeerpersen)
29.54.2	8451	4000	2950100	2954000	Ma.text/wass	Machines voor het wassen, bleken of verven, neg
29.54.2	8451	5000	2950100	2954000	Ma.text/wass	Machines voor het op- of afrollen, vouwen, snijden of kartelen van weefsels
29.54.2	8451	80	2950100	2954000	Ma.text/wass	Machines voor het appreteren, bestrijken... van garens en het opbrengen van deklagen (vervaardiging van vloerbedekking)
29.54.2	8452	2	2950100	2954000	Ma.text/wass	Naaimachines, andere dan naaimachines voor het boekbindersbedrijf of voor huishoudelijk gebruik
29.54.30	8453	1000	2950100	2954000	Ma.text/wass	Machines en toestellen voor het bereiden of het bewerken van huiden, vellen of leer
29.54.30	8453	2000	2950100	2954000	Ma.text/wass	Machines en toestellen voor het vervaardigen of herstellen van schoeisel
29.54.30	8453	8000	2950100	2954000	Ma.text/wass	Machines en toestellen voor het vervaardigen of herstellen van andere lederwaren
29.54.4	8448	20	2950800	2959100	Ond.mach.ov.	Delen en hulpstukken voor mach. van post 84.44 en van hulpmachines
29.54.4	8448	3	2950800	2959100	Ond.mach.ov.	Delen en hulpstukken voor machines van posten 84.44 en 84.45 en van hulpmachines hiervoor
29.54.4	8448	4	2950800	2959100	Ond.mach.ov.	Delen en hulpstukken voor weefgetouwen en van hulpmachines en -toestellen
29.54.4	8448	5	2950800	2959100	Ond.mach.ov.	Delen en hulpstukken voor brei-/borduurmachines en van hulpmachines daarvoor
29.54.4	8450	9000	2950800	2959100	Ond.mach.ov.	Delen v. wasmachines al dan niet met drooginrichting
29.54.4	8451	9000	2950800	2959100	Ond.mach.ov.	Delen v. machines voor het bewerken van garen,weefsel,textiel,vloerbedekking ed.
29.54.4	8452	30	2950800	2959100	Ond.mach.ov.	Naalden voor naaimachines
29.54.4	8452	4000	2950800	2959100	Ond.mach.ov.	Meubelen, onderstellen en kappen voor naaimachines, alsmede delen daarvan
29.54.4	8452	9000	2950800	2959100	Ond.mach.ov.	Delen v. naaimachines (anders dan voor boekbinden), n.e.g.
29.54.4	8453	9000	2950800	2959100	Ond.mach.ov.	Delen v. machines voor het bewerken v. huiden,leer,schoeisel ed.(geen naaimach.)
29.54.50	8452	10	2950800	2959100	Ond.mach.ov.	Naaimachines voor huishoudelijk gebruik
29.54.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines voor de productie van textiel, kleding en leder
29.55.11	8439	1000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8439	2000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8439	3000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8441	10	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8441	2000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8441	3000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8441	4000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8441	8000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.12	8439	9	2950800	2959100	Ond.mach.ov.	Delen van machines voor de productie van papier of karton
29.55.12	8441	90	2950800	2959100	Ond.mach.ov.	Delen van machines voor de productie van papier of karton
29.55.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines voor de productie van papier of karton
29.56.11	8440	10	2950100	2956100	Mach.drukwer	Machines en toestellen voor het innaaien of voor het inbinden van boeken
29.56.12	8442	1000	2950100	2956100	Mach.drukwer	Machines, toestellen en uitrustingsstukken voor het letterzetten, voor het maken van clich�s, drukplaten en dergelijke
29.56.12	8442	20	2950100	2956100	Mach.drukwer	Machines, toestellen en uitrustingsstukken voor het letterzetten, voor het maken van clich�s, drukplaten en dergelijke
29.56.12	8442	3000	2950100	2956100	Mach.drukwer	Machines, toestellen en uitrustingsstukken voor het letterzetten, voor het maken van clich�s, drukplaten en dergelijke
29.56.13	8443	1100	2950100	2956100	Mach.drukwer	Machines en toestellen voor offsetdruk
29.56.13	8443	19	2950100	2956100	Mach.drukwer	Machines en toestellen voor offsetdruk
29.56.14.1	8443	2	2950100	2956100	Mach.drukwer	Machines voor de hoogdruk (excl. die voor flexografie), gevoed met rollen
29.56.14.3	8443	3000	2950100	2956100	Mach.drukwer	Machines en toestellen voor de flexografie
29.56.14.5	8443	4000	2950100	2956100	Mach.drukwer	Machines en toestellen voor de diepdruk
29.56.14.7	8443	6000	2950100	2956100	Mach.drukwer	Hulptoestellen voor het drukken
29.56.14.9	8443	5100	2950100	2956100	Mach.drukwer	Andere machines en toestellen voor het drukken, neg
29.56.14.9	8443	5920	2950100	2956900	Mach.ov.indu	Machines en toestellen voor het bedrukken van textielwaren
29.56.14.9	8443	5980	2950100	2956100	Mach.drukwer	Andere machines en toestellen voor het drukken, neg
29.56.15	8440	9000	2950800	2959100	Ond.mach.ov.	Delen van machines en toestellen voor het drukken en het inbinden of

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29.56.15	8442	4000	2950800	2959100	Ond.mach.ov.	innaaien van boeken Delen van machines en toestellen voor het drukken en het inbinden of innaaien van boeken
29.56.15	8443	90	2950800	2959100	Ond.mach.ov.	Delen van machines en toestellen voor het drukken en het inbinden of innaaien van boeken
29.56.21	8421	1200	2950100	2956900	Mach.ov.indu	Centrifuges voor wasgoed, niet voor huish. gebruik
29.56.22	8419	3200	2950100	2956900	Mach.ov.indu	Droogtoestellen voor hout, papierstof, papier of karton
29.56.22	8419	3900	2950100	2956900	Mach.ov.indu	Droogtoestellen, niet voor huishoudelijk gebruik, neg
29.56.23	8477	1000	2950100	2956200	Mach.rub/kst	Spuitgietmachines voor verwerking van rubber of kunststof
29.56.23	8477	2000	2950100	2956200	Mach.rub/kst	Strengpersen (extrudeerpersen) voor het bewerken van rubber of kunststof
29.56.23	8477	3000	2950100	2956200	Mach.rub/kst	Blaasvormmachines voor het bewerken van rubber of kunststof
29.56.23	8477	4000	2950100	2956200	Mach.rub/kst	Vacuumvormmachines e.a. thermovormmach. voor het bewerken van rubber of kunststof
29.56.23	8477	5	2950100	2956200	Mach.rub/kst	Andere giet- of vormmachines voor het bewerken van kunststof of rubber
29.56.23	8477	80	2950100	2956200	Mach.rub/kst	Andere machines en toestellen voor het bewerken van rubber of kunststof
29.56.24	8480		2950800	2959100	Ond.mach.ov.	Vormkasten voor gieterijen, modelplaten en modellen
29.56.25	8401	2000	2950100	2956900	Mach.ov.indu	Machines en apparaten voor isotopenscheiding en delen daarvan
29.56.25	8475	1000	2950100	2956900	Mach.ov.indu	Mach. voor het samenstellen van elektr. lampen... met omhulling van glas
29.56.25	8475	2	2950100	2956900	Mach.ov.indu	Machines voor het vervaardigen/warm bewerken van glas/glaswerk
29.56.25	8479	4000	2950100	2956900	Mach.ov.indu	Machines voor het vervaardigen van touw en kabel
29.56.25	8479	5000	2950100	2956900	Mach.ov.indu	Industriële robots
29.56.25	8479	6000	2950100	2956900	Mach.ov.indu	Toestellen voor het verfrissen van lucht door verdamping
29.56.25	8479	8	2950100	2956900	Mach.ov.indu	Andere machines en mechanische toestellen van hoofdstuk 84, neg
29.56.26	8475	9000	2950800	2959100	Ond.mach.ov.	Delen v. machines voor het vervaard.v.lampen of warm bewerken van glas
29.56.26	8477	90	2950800	2959100	Ond.mach.ov.	Delen v. machines en toestellen voor het bewerken v.rubber/kunststof
29.56.26	8479	90	2950800	2959100	Ond.mach.ov.	Delen v. machines met een eigen functie, niet elders genoemd.
29.56.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines en toestellen voor specifieke doeleinden n.e.g.
29.60.11	8710		2960000	2960100	Pantserwagen	Gevechtswagens en pantserauto's, alsmede delen daarvan
29.60.11	9301	2510	2960000	2960100	Pantserwagen	Gevechtswagens en pantserauto's, alsmede delen daarvan
29.60.12	9301	0000	2960000	2960200	Wapen/munit.	Oorlogswapens, andere dan revolvers, pistolen en blanke wapens
29.60.13	9302		2960000	2960200	Wapen/munit.	Revolvers, pistolen en andere vuurwapens en dergelijke toestellen; andere wapens
29.60.13	9303		2960000	2960200	Wapen/munit.	Revolvers, pistolen en andere vuurwapens en dergelijke toestellen; andere wapens
29.60.13	9304		2960000	2960200	Wapen/munit.	Revolvers, pistolen en andere vuurwapens en dergelijke toestellen; andere wapens
29.60.14	9306		2960000	2960200	Wapen/munit.	Bommen, raketten en andere oorlogsmunitie; patronen, andere munitie en projectielen, alsmede delen daarvan
29.60.15	9305		2960000	2960200	Wapen/munit.	Delen van oorlogswapens en van andere wapens
29.60.9			2960000	2960200	Wapen/munit.	Installatie, reparatie en onderhoud van wapens en wapensystemen
29.71.11	8418	10	2970000	2971100	Koelkasten	Koelkast-vrieskastcombinaties
29.71.11	8418	2	2970000	2971100	Koelkasten	Koelkasten, voor huishoudelijk gebruik
29.71.11	8418	30	2970000	2971100	Koelkasten	Vrieskisten, capaciteit <= 800 liter
29.71.11	8418	40	2970000	2971100	Koelkasten	Vrieskisten, capaciteit <= 900 liter
29.71.12	8422	1100	2970000	2971800	Ov.el.app.hh	Machines voor het afwassen van vaatwerk, voor huishoudelijk gebruik
29.71.13	8450	1	2970000	2971300	Wasmachines	Wasmachines (ook indien met centrifuge) voor wasgoed, voor huishoudelijk gebruik (capaciteit <= 10 kg droog wasgoed)
29.71.13	8451	21	2970000	2971300	Wasmachines	Droogmachines voor wasgoed, voor huishoudelijk gebruik (capaciteit <= 10 kg droog wasgoed)
29.71.14	6301	1000	2970000	2971800	Ov.el.app.hh	Elektrisch verwarmde dekens
29.71.15	8414	51	2970000	2971800	Ov.el.app.hh	Ventilatoren en damp- en wasmafzuigkappen, voor huishoudelijk gebruik
29.71.15	8414	6000	2970000	2971800	Ov.el.app.hh	Afzuigkappen, voor huishoudelijk gebruik
29.71.21	8509	10	2970000	2971800	Ov.el.app.hh	Stofzuigers
29.71.21	8509	2000	2970000	2971800	Ov.el.app.hh	Vloerwrijvers, boenmachines
29.71.21	8509	3000	2970000	2971800	Ov.el.app.hh	Toestellen voor het vermalen van keukenafval
29.71.21	8509	4000	2970000	2971800	Ov.el.app.hh	Maal- en mengapparaten voor voeding en genotmiddelen; vruchten-/groentenpersen
29.71.21	8509	8000	2970000	2971800	Ov.el.app.hh	Andere elektromechanische toestellen voor huishoudelijk gebruik, met ingebouwde elektromotor
29.71.22	8510	1000	2970000	2971800	Ov.el.app.hh	Scheerapparaten
29.71.22	8510	2000	2970000	2971800	Ov.el.app.hh	Tondeuses
29.71.22	8510	3000	2970000	2971800	Ov.el.app.hh	Epileerapparaten
29.71.23	8516	3	2970000	2971800	Ov.el.app.hh	Elektrothermische toestellen voor haarbehandeling of voor het drogen van handen
29.71.23	8516	40	2970000	2971800	Ov.el.app.hh	Elektrische strijkijzers
29.71.24	8516	7	2970000	2971400	Elek.kookapp	Andere elektrothermische toestellen
29.71.25	8516	10	2970000	2971800	Ov.el.app.hh	Elektrische geisers en andere elektrische heet- watertoestellen en elektrische dompelaars
29.71.26	8516	2	2970000	2971800	Ov.el.app.hh	Elektrische toestellen voor de verwarming van woonruimten of voor bodemverwarming
29.71.27	8516	5000	2970000	2971400	Elek.kookapp	Microgolfovens
29.71.28	8516	60	2970000	2971400	Elek.kookapp	Andere ovens, fornuizen, komforen en grilleapparaten

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29.71.29	8516	80	2970000	2971900	Ond.el.ap.hh	Verwarmingselementen
29.71.30	8509	90	2970000	2971900	Ond.el.ap.hh	Delen van elektrische huishoudapparaten (stofzuigers,vloerwrijvers,keukenmachines e.a.toest.) met ingebouwde elektromotor
29.71.30	8510	9000	2970000	2971900	Ond.el.ap.hh	Delen van elektrische scheerapparaten en tondeuses
29.71.30	8516	9000	2970000	2971900	Ond.el.ap.hh	Delen van elektrische huishoudapparaten zoals geiser,dompelaar,droogkap,strijkijzer,magnetron,forneus,grill,koffiezetapp.,bro
29.72.1	7321		2970000	2972000	Hh.verw/kook	Andere toestellen voor huishoudelijk gebruik, voor gas of voor gas en andere brandstof, voor vloeibare brandstof of voor vast
29.72.1	7321		2970000	2972000	Hh.verw/kook	Kooktoestellen en bordenwarmers voor huishoude- lijk gebruik, van ijzer, staal of koper, niet- elektrisch
29.72.1	7322	90	2970000	2972000	Hh.verw/kook	Ketels voor centrale verwarming, die zowel heet water als lagedrukstoom kunnen produceren, van ijzer of van staal, niet-elekt
29.72.1	7417		2970000	2972000	Hh.verw/kook	Kooktoestellen en bordenwarmers voor huishoude- lijk gebruik, van ijzer, staal of koper, niet- elektrisch
29.72.1	8419	1	2970000	2972000	Hh.verw/kook	Geisers en andere heetwatertoestellen, niet- elektrisch
29.72.20	7321		2970000	2972000	Hh.verw/kook	Delen van kachels, kookketels, bordenwarmers en dergelijke niet-elektrische huishoudapparaten
30.01			3000000	3001000	Kantoormach.	Installatie van kantoormachines
30.01	8443	1200	3000000	3001000	Kantoormach.	Machines en toestellen voor offsetdruk, gevoed met vellen, voor kantoorgebruik
30.01	8469		3000000	3001000	Kantoormach.	Schrijfmachines en tekstverwerkende machines
30.01	8470		3000000	3001000	Kantoormach.	Rekenmachines, boekhoudmachines, kasregisters en en dergelijke machines, met rekenmechanisme
30.01	8472		3000000	3001000	Kantoormach.	Andere kantoormachines
30.01	9009		3000000	3001000	Kantoormach.	Fotokopieerapparaten werkend met een optisch systeem of voor contactdruk, alsmede thermo- kopieerapparaten en delen hiervan
30.02			3000000	3002000	Computers	Installatie van computers en andere gegevens- verwerkende machines
30.02	8471		3000000	3002000	Computers	Magnetische en optische lezers; gegevensverwerkende machines; geheugeneenheden
30.02	8473		3000000	3002000	Computers	Delen en toebehoren van gegevensverwerkende machines
31.10.10	8501		3110000	3110100	Elektromotor	Motoren met een vermogen =< 37,5 W; andere gelijk- stroommotoren; gelijkstroomgeneratoren
31.10.2	8501		3110000	3110100	Elektromotor	Wisselstroommotoren, -generatoren en universele motoren met een vermogen > 37,5W
31.10.3	8502		3110000	3110100	Elektromotor	Generatoraggregaten aangedreven door een zuigermotor
31.10.4	8504	2	3110000	3110200	Transformat.	Transformatoren met vloeistofisolatie
31.10.4	8504	3	3110000	3110200	Transformat.	Andere transformatoren
31.10.50	8504	10	3110000	3110200	Transformat.	Ballasten voor ontladingslampen en -buizen; statische omvormers; andere smoorspoelen en andere zelfinductiespoelen
31.10.50	8504	40	3110000	3110200	Transformat.	Ballasten voor ontladingslampen en -buizen; statische omvormers; andere smoorspoelen en andere zelfinductiespoelen
31.10.50	8504	50	3110000	3110200	Transformat.	Ballasten voor ontladingslampen en -buizen; statische omvormers; andere smoorspoelen en andere zelfinductiespoelen
31.10.6	8503		3110000	3110900	Ond.elmo/tra	Delen van elektromotoren, elektrische generatoren en dergelijke
31.10.6	8504	90	3110000	3110900	Ond.elmo/tra	Delen van transformatoren, statische omvormers en smoorspoelen en zelfinductiespoelen
31.10.9			3110000	3110900	Ond.elmo/tra	Installatie, reparatie en onderhoud van elektro- motoren, elektrische generatoren en elektrische transformatoren
31.20.10	8535		3190000	3120100	Schakel/verd	Toestellen voor het inschakelen, uitschakelen, aansluiten of verdelen van of voor het beveiligen tegen elektr. stroom >1000 V
31.20.2	8536		3190000	3120100	Schakel/verd	Toestellen voor het inschakelen, uitschakelen, aansluiten of verdelen van of voor het beveiligen tegen elektr. stroom <1000 V
31.20.3	8537		3190000	3120100	Schakel/verd	Borden, panelen e.d., voorzien van schakel- apparaten, enz., voor een spanning =< 1000 V
31.20.40	8538		3190000	3120900	Ond.sch/verd	Delen van schakel- en verdeelinrichtingen
31.20.9			3190000	3120900	Ond.sch/verd	Installatie, reparatie en onderhoud van schakel- en verdeelinrichtingen
31.30	8544	1	3190000	3130000	Geisol.kabel	Ge'soleerd wikkeldraad
31.30	8544	2000	3190000	3130000	Geisol.kabel	Coaxiaalkabel en andere coaxiale geleiders van elektriciteit
31.30	8544	4	3190000	3130000	Geisol.kabel	Andere geleiders van elektriciteit, voor een spanning =< 1000 V
31.30	8544	5	3190000	3130000	Geisol.kabel	Andere geleiders van elektriciteit, voor een spanning =< 1000 V
31.30	8544	60	3190000	3130000	Geisol.kabel	Geleiders van elektriciteit, voor een spanning > 1000 V
31.30	8544	7000	3190000	3130000	Geisol.kabel	Optische-vezelkabel bestaande uit individueel omhulde vezels
31.40.11	8506		3190000	3140000	Batterijen	Elektrische elementen en elektrische batterijen, =< 300 cm3
31.40.12	8506		3190000	3140000	Batterijen	Elektrische elementen en elektrische batterijen, met een volume, gemeten aan de buitenzijde, > 300 cm3
31.40.13	8506		3190000	3140000	Batterijen	Delen van elektrische elementen en elektrische batterijen
31.40.21	8507		3190000	3140000	Batterijen	Loodaccumulatoren van de soort gebruikt voor het starten van zuigermotoren
31.40.22	8507		3190000	3140000	Batterijen	Andere loodaccumulatoren
31.40.23	8507		3190000	3140000	Batterijen	Nikkel-cadium- en nikkel-ijzeraccumulatoren en andere elektrische accumulatoren
31.40.24	8507		3190000	3140000	Batterijen	Delen van elektrische accumulatoren ( inclusief scheiplaten)
31.50.11	8539	10	3150000	3150190	Ov.elek.lamp	Sealed beam-lampen

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31.50.12	8539	2	3150000	3150190	Ov.elek.lamp	Halogeenlampen met gloeidraad van wolfram
31.50.13	8539	2	3150000	3150190	Ov.elek.lamp	Gloeilampen en -buizen met een vermogen =< 200 W en voor een spanning > 100 V n.e.g.
31.50.14	8539	2	3150000	3150190	Ov.elek.lamp	Gloeilampen, n.e.g.
31.50.15.10	8539	3	3150000	3150150	TI-buizen ed	Fluorescentielampen met verhitte kathode, met twee lampvoeten
31.50.15.30	8539	3	3150000	3150150	TI-buizen ed	Andere fluorescentielampen met verhitte kathode
31.50.15.5	8539	3	3150000	3150150	TI-buizen ed	Gasontladingslampen en -buizen, excl. die voor ultraviolette stralen
31.50.15.70	8539	4	3150000	3150190	Ov.elek.lamp	Lampen en buizen voor ultraviolette of infrarode stralen; booglampen
31.50.2	8513	1000	3150000	3150200	Verlicht.art	Draadbare elektrische lampen, werkend met batterijen, accumulatoren of ingebouwde dynamo
31.50.2	9405	10	3150000	3150200	Verlicht.art	Luchters en andere elektrische plafond- en wand- lampen
31.50.2	9405	20	3150000	3150200	Verlicht.art	Elektrische tafel-, bed- en bureaulampen; elektrische staande lampen, van kunststof
31.50.2	9405	5000	3150000	3150200	Verlicht.art	Niet-elektrische verlichtingstoestellen
31.50.2	9405	60	3150000	3150200	Verlicht.art	Lichtreclames, verlichte aanwijzingsborden en dergelijke artikelen, van kunststof
31.50.3	9006	6200	3150000	3150200	Verlicht.art	Flitslampjes, flitsblokjes en dergelijke
31.50.3	9405	3000	3150000	3150200	Verlicht.art	Elektrische guirlandes van de soort gebruikt voor kerstboomverlichting
31.50.3	9405	40	3150000	3150200	Verlicht.art	Andere elektrische verlichtingstoestellen
31.50.4	8513	9000	3150000	3150400	Ond.verl.art	Delen van verlichtingstoestellen
31.50.4	8539	90	3150000	3150400	Ond.verl.art	Delen van gloeilampen en -buizen en van gas- ontladingslampen en -buizen
31.50.4	9405	99	3150000	3150400	Ond.verl.art	Delen van verlichtingstoestellen
31.61	8511		3190000	3161000	El.prod.voer	Ontstekingsbougies, magneto's, vliegwielmagneten, stroomverdelers, ontstekingsspoelen, startmotoren en andere generatoren
31.61	8512		3190000	3161000	El.prod.voer	Verlichtingstoestellen en toestellen voor het geven van zichtbare signalen; ruitewissers e.d.
31.61	8544	30	3190000	3161000	El.prod.voer	Bougiekabelsets en andere kabelbundels (kabel- bomen), van de soort gebruikt in vervoermiddelen
31.62.11	8530	1000	3190000	3162010	Ov.elek.prod	Elektrische toestellen voor hoorbare of voor zichtbare signalen, andere dan die voor rijwielen of voor motorvoertuigen
31.62.11	8530	8000	3190000	3162010	Ov.elek.prod	Elektrische toestellen voor hoorbare of voor zichtbare signalen, andere dan die voor rijwielen of voor motorvoertuigen
31.62.11	8531	10	3190000	3162010	Ov.elek.prod	Elektrische toestellen voor hoorbare of voor zichtbare signalen, andere dan die voor rijwielen of voor motorvoertuigen
31.62.11	8531	20	3190000	3162010	Ov.elek.prod	Elektrische toestellen voor hoorbare of voor zichtbare signalen, andere dan die voor rijwielen of voor motorvoertuigen
31.62.11	8531	80	3190000	3162010	Ov.elek.prod	Elektrische toestellen voor hoorbare of voor zichtbare signalen, andere dan die voor rijwielen of voor motorvoertuigen
31.62.12	8505		3190000	3162010	Ov.elek.prod	Permanente magneten; elektromagnetische koppelingen, gangwissels en remmen; lastmagneten; delen daarvan
31.62.13	8543	1	3190000	3162010	Ov.elek.prod	Elektrische machines, apparaten en toestellen, met een eigen functie
31.62.13	8543	2000	3190000	3162010	Ov.elek.prod	Elektrische machines, apparaten en toestellen, met een eigen functie
31.62.13	8543	30	3190000	3162010	Ov.elek.prod	Elektrische machines, apparaten en toestellen, met een eigen functie
31.62.13	8543	4000	3190000	3162010	Ov.elek.prod	Elektrische machines, apparaten en toestellen, met een eigen functie
31.62.13	8543	8	3190000	3162010	Ov.elek.prod	Elektrische machines, apparaten en toestellen, met een eigen functie
31.62.14	8546	90	3190000	3162010	Ov.elek.prod	Isolatoren voor elektriciteit
31.62.14	8547	9000	3190000	3162010	Ov.elek.prod	Isolerende werkstukken, neg. voor elektrische mach., enz.; isolatiebuizen, enz.
31.62.15	8545		3190000	3162090	Ond.ov.el.pr	Koolelektroden en andere artikelen van grafiet of andere koolstof voor elektrisch gebruik
31.62.16	8530	9000	3190000	3162090	Ond.ov.el.pr	Delen van andere elektrische benodigdheden; elektrische delen van, n.e.g., van machines of apparaten
31.62.16	8531	90	3190000	3162090	Ond.ov.el.pr	Delen van andere elektrische benodigdheden; elektrische delen van, n.e.g., van machines of apparaten
31.62.16	8543	90	3190000	3162090	Ond.ov.el.pr	Delen van andere elektrische benodigdheden; elektrische delen van, n.e.g., van machines of apparaten
31.62.16	8548		3190000	3162090	Ond.ov.el.pr	Delen van andere elektrische benodigdheden; elektrische delen van, n.e.g., van machines of apparaten
31.62.9			3190000	3162090	Ond.ov.el.pr	Installatie, reparatie en onderhoud van andere elektrische benodigdheden n.e.g.
32.10.1	8532		3210000	3210900	Ov.elektron.	Andere vaste condensatoren
32.10.1	8532		3210000	3210900	Ov.elektron.	Regelbare condensatoren en instelbare condensatoren
32.10.1	8532		3210000	3210900	Ov.elektron.	Vaste condensatoren, berekend op gebruik bij 50/60 Hz, met een blind vermogen > 0,5 kvar
32.10.20	8533		3210000	3210900	Ov.elektron.	Elektrische weerstanden (andere dan verwarmingsweerstand)
32.10.30	8534		3210000	3210900	Ov.elektron.	Gedrukte schakelingen
32.10.4	8540		3210000	3210900	Ov.elektron.	Kathodestraalbuizen voor ontvangtoestellen voor televisie; buizen voor televisiecamera's; andere kathodestraalbuizen
32.10.4	8540		3210000	3210900	Ov.elektron.	Magnetrons, klystrons, microgolfbuizen en andere buizen
32.10.5	8541		3210000	3210900	Ov.elektron.	Dioden; transistors; thyristors, diacs en triacs
32.10.5	8541		3210000	3210900	Ov.elektron.	Halfgeleider-elementen; luminescentiedioden; gemonteerde piÛzo-elektrische kristallen; delen daarvan
32.10.60	8542	1	3210000	3210600	Ic's	Monolitische geïntegreerde schakelingen (digitale en andere)
32.10.60	8542	30	3210000	3210600	Ic's	Andere monolitische geïntegreerde schakelingen (digitale en andere)

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32.10.60	8542	40	3210000	3210600	Ic's	Hybride geïntegreerde schakelingend
32.10.60	8542	5000	3210000	3210600	Ic's	Andere geïntegreerde schakelingen en micro-assemblages
32.10.7	8532		3210000	3210900	Ov.elektron.	Delen van elektrische condensatoren
32.10.7	8533		3210000	3210900	Ov.elektron.	Delen van elektrische weerstanden, reostaten en potentiometers
32.10.7	8540		3210000	3210900	Ov.elektron.	Andere delen van elektronenbuizen en andere elektronische onderdelen n.e.g.
32.10.7	8541		3210000	3210900	Ov.elektron.	Andere delen van elektronenbuizen en andere elektronische onderdelen n.e.g.
32.10.7	8542	9000	3210000	3210900	Ov.elektron.	Andere delen van elektronenbuizen en andere elektronische onderdelen n.e.g.
32.20.11	8525	10	3220000	3220110	Zendtoestel	Zendtoestellen voor radiotelefonie, radio- telegrafie, radio-omroep of televisie
32.20.11	8525	20	3220000	3220110	Zendtoestel	Zendtoestellen voor radiotelefonie, radio- telegrafie, radio-omroep of televisie
32.20.12	8525	30	3220000	3220120	Tv-camera's	Televisiecamera's
32.20.12	8525	4010	3220000	3220120	Tv-camera's	Videocamera's
32.20.12	8525	4091	3220000	3220120	Tv-camera's	Videocamera's
32.20.20	8517	1	3220000	3220200	Telefoon	Elektrische toestellen voor lijntelefonie en voor lijntelegrafie
32.20.20	8517	2	3220000	3220200	Telefoon	Elektrische toestellen voor lijntelefonie en voor lijntelegrafie
32.20.20	8517	3000	3220000	3220200	Telefoon	Elektrische toestellen voor lijntelefonie en voor lijntelegrafie
32.20.20	8517	50	3220000	3220200	Telefoon	Elektrische toestellen voor lijntelefonie en voor lijntelegrafie
32.20.20	8517	80	3220000	3220200	Telefoon	Elektrische toestellen voor lijntelefonie en voor lijntelegrafie
32.20.30	8517	90	3220000	3220300	Ond.telefoon	Delen van elektrische toestellen voor telefonie en telegrafie
32.20.9			3220000	3220110	Zendtoestel	Installatie, reparatie en onderhoud van zend- toestellen voor televisie en radio
32.30.1	8527		3230000	3230100	Radio's	Ontvangstoestellen voor radio-omroep
32.30.2	8528		3230000	3230200	Televisies	Ontvangstoestellen voor televisie
32.30.3	8519		3230000	3230300	Audio/video	Platenspelers, elektrogrammofoons, cassettespelers en andere toestellen voor het weergeven van geluid
32.30.3	8520		3230000	3230300	Audio/video	Toestellen voor het opnemen van geluid op magneet- banden en andere toestellen voor het opnemen van geluid
32.30.3	8521		3230000	3230300	Audio/video	Video-opname en videoweergaveapparaten
32.30.3	8525	4099	3230000	3230300	Audio/video	Video-opname en videoweergaveapparatend
32.30.41	8518	10	3230000	3230300	Audio/video	Microfoons en statieven daarvoor
32.30.42	8518	2	3230000	3230300	Audio/video	Luidsprekers
32.30.42	8518	30	3230000	3230300	Audio/video	Hoofd- en oortelefoons, ook indien gecombineerd met een microfoon
32.30.43	8518	40	3230000	3230300	Audio/video	Elektrische audiofrequentversterkers; elektrische geluidversterkers
32.30.43	8518	50	3230000	3230300	Audio/video	Elektrische audiofrequentversterkers; elektrische geluidversterkers
32.30.44	8527		3230000	3230100	Radio's	Ontvangstoestellen voor radiotelefonie of voor radiotelegrafie n.e.g.
32.30.51	8518	9000	3230000	3230800	Ond.radio/tv	Delen en toebehoren van audio- en video-apparatuur
32.30.51	8522		3230000	3230800	Ond.radio/tv	Delen en toebehoren van audio- en video-apparatuur
32.30.52	8529		3230000	3230800	Ond.radio/tv	Antennes en delen daarvan; andere delen van toestellen van de posten 8525-8528
32.30.9			3230000	3230800	Ond.radio/tv	Installatie, reparatie en onderhoud van radio-, televisie-, audio- en video-apparatuur voor professioneel gebruik
33.10			3310000	3310000	Med.instrum	Installatie, reparatie en onderhoud van medische apparatuur en instrumenten
33.10	8419	2000	3310000	3310000	Med.instrum	Sterilisatoren voor medisch, chirurgisch of laboratoriumgebruik
33.10	9018		3310000	3310000	Med.instrum	Instrumenten, apparaten en toestellen voor de geneeskunde, chirurgie, tandheelkunde of voor de veeartsenijkunde
33.10	9019		3310000	3310000	Med.instrum	Therapeutische toestellen
33.10	9020		3310000	3310000	Med.instrum	Ademhalingstoestellen
33.10	9021		3310000	3310000	Med.instrum	Hoorapparaten; hartstimulatoen; orthopedische artikelen en toestellen; tandprothesen; andere prothesen n.e.g.
33.10	9022		3310000	3310000	Med.instrum	Röntgentoestellen en toestellen waarbij gebruik wordt gemaakt van alfa-, beta- of gammastralen
33.10	9402		3310000	3310000	Med.instrum	Tandartsstoelen, kappersstoelen en dergelijke; delen daarvan
33.20.1	9014	10	3390000	3320100	Meet/regelap	Kompassen; andere instrumenten, apparaten en toestellen voor de navigatie
33.20.1	9014	20	3390000	3320100	Meet/regelap	Kompassen; andere instrumenten, apparaten en toestellen voor de navigatie
33.20.1	9014	8000	3390000	3320100	Meet/regelap	Kompassen; andere instrumenten, apparaten en toestellen voor de navigatie
33.20.1	9015	10	3390000	3320100	Meet/regelap	Andere instrumenten, apparaten en toestellen voor de geodesie, de topografie, het landmeten, de hydrografie, de oceanografie,
33.20.1	9015	20	3390000	3320100	Meet/regelap	Andere instrumenten, apparaten en toestellen voor de geodesie, de topografie, het landmeten, de hydrografie, de oceanografie,
33.20.1	9015	30	3390000	3320100	Meet/regelap	Andere instrumenten, apparaten en toestellen voor de geodesie, de topografie, het landmeten, de hydrografie, de oceanografie,
33.20.1	9015	40	3390000	3320100	Meet/regelap	Andere instrumenten, apparaten en toestellen voor de geodesie, de topografie, het landmeten, de hydrografie, de oceanografie,
33.20.1	9015	80	3390000	3320100	Meet/regelap	Andere instrumenten, apparaten en toestellen voor de geodesie, de topografie, het landmeten, de hydrografie, de oceanografie,
33.20.20	8526		3390000	3320200	Navigatie ap	Radartoestellen, toestellen voor radionavigatie en toestellen voor radioafstandsbediening
33.20.3	9016		3390000	3320100	Meet/regelap	Balansen met een gewichtsgevoeligheid van 5 cg of beter
33.20.3	9017	1000	3390000	3320100	Meet/regelap	Tekentafels en tekenmachines en andere teken- instrumenten, aftekeninstrumenten en reken- instrumenten
33.20.3	9017	20	3390000	3320100	Meet/regelap	Tekentafels en tekenmachines en andere teken- instrumenten, aftekeninstrumenten en reken- instrumenten
33.20.3	9017	30	3390000	3320100	Meet/regelap	Handinstrumenten voor lengtemeting
33.20.3	9017	80	3390000	3320100	Meet/regelap	Handinstrumenten voor lengtemeting
33.20.4	9030	10	3390000	3320100	Meet/regelap	Meet- en detectietoestellen en -instrumenten voor ioniserende stralen

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33.20.4	9030	20	3390000	3320100	Meet/regelap	Kathodestraaloscilloscopen en kathodestraal- oscillografen
33.20.4	9030	3	3390000	3320100	Meet/regelap	Instrumenten voor het meten van elektrische grootheden zonder registreerinrichting
33.20.4	9030	40	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor de telecommunicatietechniek
33.20.4	9030	8	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor het meten of verifiëren van elektrische grootheden n.e.g.
33.20.5	9025	1	3390000	3320100	Meet/regelap	Hydrometers, thermometers, pyrometers, barometers, hygrometers en psychrometers
33.20.5	9025	80	3390000	3320100	Meet/regelap	Hydrometers, thermometers, pyrometers, barometers, hygrometers en psychrometers
33.20.5	9026	10	3390000	3320100	Meet/regelap	Instrumenten voor het meten of het verifiëren van de doorstroming, het peil, de druk of andere variabele karakteristieken van
33.20.5	9026	20	3390000	3320100	Meet/regelap	Instrumenten voor het meten of het verifiëren van de doorstroming, het peil, de druk of andere variabele karakteristieken van
33.20.5	9026	80	3390000	3320100	Meet/regelap	Instrumenten voor het meten of het verifiëren van de doorstroming, het peil, de druk of andere variabele karakteristieken van
33.20.5	9027	10	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuur- kundige of scheikundige analyse n.e.g.
33.20.5	9027	20	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuur- kundige of scheikundige analyse n.e.g.
33.20.5	9027	3000	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuur- kundige of scheikundige analyse n.e.g.
33.20.5	9027	4000	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuur- kundige of scheikundige analyse n.e.g.
33.20.5	9027	5000	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuur- kundige of scheikundige analyse n.e.g.
33.20.5	9027	80	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuur- kundige of scheikundige analyse n.e.g.
33.20.6	9012	1000	3390000	3320100	Meet/regelap	Microscopen (andere dan optische) en diffractie- apparaten
33.20.6	9024	10	3390000	3320100	Meet/regelap	Machines, apparaten en toestellen voor het onder- zoek van de mechanische eigenschappen van materialen
33.20.6	9024	80	3390000	3320100	Meet/regelap	Machines, apparaten en toestellen voor het onder- zoek van de mechanische eigenschappen van materialen
33.20.6	9028	1000	3390000	3320100	Meet/regelap	Verbruiks- en produktiemeters voor gassen, voor vloeistoffen of voor elektriciteit
33.20.6	9028	2000	3390000	3320100	Meet/regelap	Verbruiks- en produktiemeters voor gassen, voor vloeistoffen of voor elektriciteit
33.20.6	9028	30	3390000	3320100	Meet/regelap	Verbruiks- en produktiemeters voor gassen, voor vloeistoffen of voor elektriciteit
33.20.6	9029	10	3390000	3320100	Meet/regelap	Toerentellers, produktietellers, taximeters; snelheidsmetels en tachometers; stroboscopen
33.20.6	9029	20	3390000	3320100	Meet/regelap	Toerentellers, produktietellers, taximeters; snelheidsmetels en tachometers; stroboscopen
33.20.6	9031	1000	3390000	3320100	Meet/regelap	Machines voor het uitbalanceren van mechanische delen
33.20.6	9031	2000	3390000	3320100	Meet/regelap	Proefbanken
33.20.6	9031	3000	3390000	3320100	Meet/regelap	Profielprojectietoestellen
33.20.6	9031	4	3390000	3320100	Meet/regelap	Optische meet- of verificatie-instrumenten, -apparaten en -toestellen, neg
33.20.6	9031	80	3390000	3320100	Meet/regelap	Andere meet- of verificatie-instrumenten, enz.
33.20.70	9032	10	3390000	3320100	Meet/regelap	Automatische regelaars
33.20.70	9032	20	3390000	3320100	Meet/regelap	Automatische regelaars
33.20.70	9032	8	3390000	3320100	Meet/regelap	Automatische regelaars
33.20.8	9012	9000	3390000	3320800	Ond.meet/reg	Delen en toebehoren van microscopen n.e.g. en van diffractieapparaten
33.20.8	9014	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32,,33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9015	9000	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32,,33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9017	9000	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32,,33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9024	9000	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32,,33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9025	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32,,33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9026	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32,,33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9027	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32,,33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9028	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.63, 33.20.64
33.20.8	9029	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.63, 33.20.64
33.20.8	9030	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32,,33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9031	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32,,33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9032	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de instrumenten, apparaten en toestellen van 33.20.7



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33.20.8	9033		3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32,,33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.9			3390000	3320800	Ond.meet/reg	Installatie, reparatie en onderhoud van meet-, regel-, controle- en navigatieapparatuur
33.3			3390000	3330000	Ind.proc.bew	Apparaten voor de bewaking van industriële processen
33.40.1	9001	3000	3340000	3340100	Bril/lenzen	Contactlenzen; brillenglazen van glas; brillenglazen van andere stoffen
33.40.1	9001	40	3340000	3340100	Bril/lenzen	Contactlenzen; brillenglazen van glas; brillenglazen van andere stoffen
33.40.1	9001	50	3340000	3340100	Bril/lenzen	Contactlenzen; brillenglazen van glas; brillenglazen van andere stoffen
33.40.1	9003		3340000	3340100	Bril/lenzen	Monturen en delen van monturen voor brillen of voor dergelijke artikelen
33.40.1	9004		3340000	3340100	Bril/lenzen	Brillen, voor de verbetering van de gezichts- scherpte, voor het beschermen van de ogen, en dergelijke artikelen
33.40.2	9001	10	3340000	3340200	Optische art	Optische vezels, platen of bladen van polari- serende stoffen; lenzen, filters en dergelijke
33.40.2	9001	2000	3340000	3340200	Optische art	Optische vezels, platen of bladen van polari- serende stoffen; lenzen, filters en dergelijke
33.40.2	9001	90	3340000	3340200	Optische art	Optische vezels, platen of bladen van polari- serende stoffen; lenzen, filters en dergelijke
33.40.2	9002	1900	3340000	3340200	Optische art	Optische vezels, platen of bladen van polari- serende stoffen; lenzen, filters en dergelijke
33.40.2	9002	2000	3340000	3340200	Optische art	Optische vezels, platen of bladen van polari- serende stoffen; lenzen, filters en dergelijke
33.40.2	9002	90	3340000	3340200	Optische art	Optische vezels, platen of bladen van polari- serende stoffen; lenzen, filters en dergelijke
33.40.2	9005		3340000	3340200	Optische art	Binocles, verrekijkers en astronomische kijkers; andere astronomische instrumenten; delen daarvan
33.40.2	9011		3340000	3340200	Optische art	Optische microscopen en delen en toebehoren daarvan
33.40.2	9013		3340000	3340200	Optische art	Elementen met vloeibare kristallen; lasers, andere dan laserdioden; andere optische instrumenten, apparaten en toestellen,neg
33.40.3	9002	1100	3340000	3340300	Fototech.art	Objectieven voor camera's, voor projectie- toestellen of voor vergrotings- of verkleingigs- toestellen voor de fotografie of
33.40.3	9006	10	3340000	3340300	Fototech.art	Fototoestellen van de soort gebruikt voor het vervaardigen van clichés of van drukcilinders
33.40.3	9006	2000	3340000	3340300	Fototech.art	Fototoestellen van de soort gebruikt voor het opnemen van documenten op microformaat
33.40.3	9006	3000	3340000	3340300	Fototech.art	Fototoestellen speciaal ontworpen voor onderwaterfotografie, luchtfotografie, medische en andere bijzondere fotografie
33.40.3	9006	4000	3340000	3340300	Fototech.art	Fototoestellen voor direct-klaar-fotografie
33.40.3	9006	5	3340000	3340300	Fototech.art	Andere fototoestellen
33.40.3	9006	6100	3340000	3340300	Fototech.art	Elektronische flitstoestellen
33.40.3	9006	6900	3340000	3340300	Fototech.art	Andere flitstoestellen
33.40.3	9006	9	3340000	3340300	Fototech.art	Delen en toebehoren van toestellen van post 9006
33.40.3	9007		3340000	3340300	Fototech.art	Filmcamera's en filmprojectietoestellen
33.40.3	9008		3340000	3340300	Fototech.art	Projectietoestellen voor diapositieven; vergrotings- en verkleiningstoestellen voor de fotografie
33.40.3	9010		3340000	3340300	Fototech.art	Apparaten en uitrustingsstukken voor fotografische laboratoria; n.e.g.
33.40.9			3340000	3340200	Optische art	Reparatie en onderhoud van foto- en filmapparatuur en optische instrumenten voor professioneelgebruik
33.50.1	9101		3390000	3350000	Klok/uurwerk	Polshorloges, zakhorloges, met kast van edel metaal of van metaal geplaatst met edel metaal
33.50.1	9102		3390000	3350000	Klok/uurwerk	Andere polshorloges, zakhorloges en dergelijke, stophorloges daaronder begrepen
33.50.1	9103		3390000	3350000	Klok/uurwerk	Wekkers en klokjes, met horloge-uurwerk; wandklokken; andere klokken
33.50.1	9104		3390000	3350000	Klok/uurwerk	Klokjes voor instrumentenborden en dergelijke klokjes voor automobielen
33.50.1	9105		3390000	3350000	Klok/uurwerk	Wekkers en klokjes, met horloge-uurwerk; wandklokken; andere klokken
33.50.1	9106		3390000	3350000	Klok/uurwerk	Tijdcontrole-apparaten en tijdmeters; parkeer- meters; schakelklokken en andere toestellen bestemd om een mechanisme op een b
33.50.1	9107		3390000	3350000	Klok/uurwerk	Tijdcontrole-apparaten en tijdmeters; parkeer- meters; schakelklokken en andere toestellen bestemd om een mechanisme op een b
33.50.2	9108		3390000	3350000	Klok/uurwerk	Horloge-uurwerken, compleet en gemonteerd
33.50.2	9109		3390000	3350000	Klok/uurwerk	Andere uurwerken, compleet en gemonteerd
33.50.2	9110		3390000	3350000	Klok/uurwerk	Complete, niet-complete en onafgewerkte uurwerken, niet-gemonteerd of gedeeltelijk gemonteerd
33.50.2	9111		3390000	3350000	Klok/uurwerk	Kasten voor horloges en voor klokken, en delen daarvan
33.50.2	9112		3390000	3350000	Klok/uurwerk	Kasten voor horloges en voor klokken, en delen daarvan
33.50.2	9113	10	3390000	3350000	Klok/uurwerk	Horloge banden van edelmetaal en delen daarvan
33.50.2	9113	2000	3390000	3350000	Klok/uurwerk	Horloge banden van metaal en delen daarvan
33.50.2	9114		3390000	3350000	Klok/uurwerk	Andere delen voor de uurwerkmakerij
33.50.9			3390000	3350000	Klok/uurwerk	Installatie, reparatie en onderhoud van tijd- metingsinstrumenten, -apparaten en -toestellen voor gebruik in de industrie
34.10.1	8407	3	3499000	3410100	Verbr.motor	Zuigermotoren met vonkontsteking, voor voertuigen
34.10.1	8408	20	3499000	3410100	Verbr.motor	Zuigermotoren met zelfontsteking (diesel), voor voertuigen
34.10.21	8703	2110	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met vonkontsteking, cilinderinhoud < 1500cc, nieuw

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34.10.21	8703	221	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met vonkontsteking, cilinderinhoud < 1500cc, nieuw
34.10.22	8703	231	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met vonkontsteking, cilinderinhoud => 1500cc, nieuw
34.10.22	8703	2410	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met vonkontsteking, cilinderinhoud => 1500cc, nieuw
34.10.23	8703	3110	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met zelfontsteking (diesel of semi-dieselmotor), nieuw
34.10.23	8703	321	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met zelfontsteking (diesel of semi-dieselmotor), nieuw
34.10.23	8703	331	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met zelfontsteking (diesel of semi-dieselmotor), nieuw
34.10.24	8703	90	3410200	3410200	Pers. auto's	Andere automobielen voor het vervoer van personen, n.e.g.
34.10.25	8703	2190	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, met vonkontsteking cilinderinhoud <= 1000 cm3
34.10.25	8703	2290	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, met vonkontsteking cilinderinhoud > 1000 cm3 maar <= 1500 cm3
34.10.25	8703	2390	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, met vonkontsteking cilinderinhoud > 1500 cm3 maar <= 3000 cm3
34.10.25	8703	2490	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, met vonkontsteking cilinderinhoud > 3000 cm3
34.10.25	8703	3190	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, (semi-)diesel cilinderinhoud <= 1500 cm3
34.10.25	8703	3290	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, (semi-)diesel cilinderinhoud > 1500 maar <= 2500 cm3
34.10.25	8703	3390	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, (semi-)diesel cilinderinhoud > 2500 cm3
34.10.30	8702		3491000	3410300	Autobussen	Automobielen voor het vervoer van tien of meer personen
34.10.41	8704	2110	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2131	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2191	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2210	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2291	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2310	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2391	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.42	8704	3110	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.42	8704	3131	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.42	8704	3191	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.42	8704	3210	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.42	8704	3291	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.42	8704	9000	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.43	8704	2139	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, diesel/max.gewicht <= 5 ton/cilinderinhoud >2500 cm3
34.10.43	8704	2199	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, diesel/max.gewicht <= 5 ton/cilinderinhoud <=2500 cm3
34.10.43	8704	2299	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, diesel/max.gewicht > 5 ton maar <=20 ton
34.10.43	8704	2399	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, diesel/max.gewicht > 20 ton
34.10.43	8704	3139	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, vonkontsteking/max.gewicht <= 5 ton/cilinderinhoud >2800 cm3
34.10.43	8704	3199	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, vonkontsteking/max.gewicht <= 5 ton/cilinderinhoud <=2800 cm3
34.10.43	8704	3299	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, vonkontsteking/max.gewicht > 5 ton
34.10.44	8701	20	3491000	3410400	Vr.auto's ed	Trekkers (wegtractors) voor opleggers
34.10.45	8706		3491000	3410400	Vr.auto's ed	Chassis met motor, voor motorvoertuigen
34.10.51	8704	10	3491000	3410400	Vr.auto's ed	Dumpers ontworpen voor gebruik in het terrein
34.10.52	8705		3491000	3410500	Ov. auto's	Kraanauto's
34.10.53	8703	10	3410200	3410200	Pers. auto's	Voertuigen ontworpen voor het zich verplaatsen op sneeuw, op golfvelden e.d., met motor

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34.10.54	8705		3491000	3410500	Ov. auto's	Automobielen voor bijzondere doeleinden n.e.g.
34.20.10	8707		3499000	3420100	Carrosserie	Carrosserieën voor motorvoertuigen
34.20.21	8609		3491000	3420290	Ov.aanhangw.	Containers en dergelijke laadkisten ingericht voor het vervoer met elk vervoermiddel
34.20.22	8716	10	3491000	3420220	Caravans ed.	Aanhangwagens en opleggers van het caravan-type, die als woonruimte worden gebruikt of om te kamperen
34.20.23	8716	3	3491000	3420290	Ov.aanhangw.	Andere aanhangwagens en opleggers
34.20.23	8716	4000	3491000	3420290	Ov.aanhangw.	Andere aanhangwagens en opleggers
34.20.30	8716	90	3499000	3420300	Ond.aanhangw	Delen van aanhangwagens en opleggers; delen van andere voertuigen zonder eigen beweegkracht
34.30.1	8409	9	3499000	3430100	Onderd.motor	Delen voor zuigermotoren met vonkfsteking
34.30.20	7115	1000	3499000	3430200	Onderd. auto	Katalysatoren
34.30.20	8708		3499000	3430200	Onderd. auto	Andere delen en toebehoren n.e.g. van motorvoertuigen
34.30.30	8708		3499000	3430200	Onderd. auto	Veiligheidsgordels en delen en toebehoren van carrosserieën (incl. cabines)
35.11.10	8906	0010	3511000	3511100	Oorlogsschip	Oorlogsschepen
35.11.21.30	8901	1010	3511000	3511210	Zeeschepen	Veerboten en andere schepen, hoofdzakelijk voor personenvervoer, nieuwbouw, zeegaand
35.11.21.90	8901	1090	3512000	3511220	Schepen binn	Veerboten en andere schepen, hoofdzakelijk voor personenvervoer, nieuwbouw, binnenvaart
35.11.22.30	8901	2010	3511000	3511210	Zeeschepen	Tankschepen, zeegaand
35.11.22.90	8901	2090	3512000	3511220	Schepen binn	Tankschepen, nieuwbouw, binnenvaart
35.11.23.30	8901	3010	3511000	3511210	Zeeschepen	Koelschepen, andere dan tankschepen, nieuwbouw, zeevaart
35.11.23.90	8901	3090	3512000	3511220	Schepen binn	Koelschepen, andere dan tankschepen, nieuwbouw, binnenvaart
35.11.24.10	8901	9010	3511000	3511210	Zeeschepen	Bulkschepen, nieuwbouw, zeegaand
35.11.24.20	8901	9010	3511000	3511210	Zeeschepen	Gecombineerde vrachtschepen, nieuwbouw, zeegaand
35.11.24.30	8901	9010	3511000	3511210	Zeeschepen	Vrachtschepen voor stukgoederen, nieuwbouw, zeegaand
35.11.24.40	8901	9010	3511000	3511210	Zeeschepen	Integrale containerschepen, nieuwbouw, zeegaand
35.11.24.50	8901	9010	3511000	3511210	Zeeschepen	Roll-on roll-off schepen, nieuwbouw, zeegaand
35.11.24.60	8901	9010	3511000	3511210	Zeeschepen	Vrachtschepen voor het vervoer van voertuigen, nieuwbouw, zeegaand
35.11.24.73	8901	9010	3511000	3511210	Zeeschepen	LPG-tankschepen, nieuwbouw, zeegaand
35.11.24.75	8901	9010	3511000	3511210	Zeeschepen	LNG-tankschepen, nieuwbouw, zeegaand
35.11.24.80	8901	909	3512000	3511220	Schepen binn	Andere schepen voor personen- of goederenvervoer, zonder mechanische voortbeweging.nieuwbouw, binnenvaart
35.11.24.90	8901	909	3512000	3511220	Schepen binn	Andere schepen voor personen- of goederenvervoer, met mechanische voortbeweging.nieuwbouw, binnenvaart
35.11.31	8902		3511000	3511300	Ov.drijv.mat	Vissersvaartuigen, nieuwbouw
35.11.32	8904		3511000	3511300	Ov.drijv.mat	Sleepboten en duwboten
35.11.33	8905		3511000	3511300	Ov.drijv.mat	Baggermolens, zandzuigers, lichtschepen, pompboten, drijvende kranen en andere schepen (incl. reddingsboten)
35.11.33	8906	009	3511000	3511300	Ov.drijv.mat	Andere schepen, incl. reddingsboten, andere dan roeiboten
35.11.40	8905		3511000	3511300	Ov.drijv.mat	Boor- en werkeilanden, die al dan niet op de zeebodem geplaatst kunnen worden
35.11.50	8907		3511000	3511300	Ov.drijv.mat	Ander drijvend materieel
35.11.60	8908		9991730	9991730	Sloopschepen	Sloopschepen en ander drijvend materieel bestemd voor de sloop
35.11.9			3519000	3511900	R/o/sl schip	Reparatie en onderhoud, verbouwing en sloop van schepen en drijvend materieel
35.12			3512000	3512000	Plezierboten	Reparatie en onderhoud van plezier- en sport- vaartuigen
35.12	8903		3512000	3512000	Plezierboten	Plezier- en sportvaartuigen; roeiboten en kano's
35.20.1	8601		3520000	3520000	Treinen/tram	Electrische locomotieven en electrische railtractors
35.20.1	8602		3520000	3520000	Treinen/tram	Andere locomotieven en railtractors; tenders
35.20.2	8603		3520000	3520000	Treinen/tram	Motorwagens voor spoor- en tramwegen en railauto's (andere dan wagens voor onderhoud)
35.20.3	8604		3520000	3520000	Treinen/tram	Wagens voor het onderhoud van spoor- en tramwegen
35.20.3	8605		3520000	3520000	Treinen/tram	Personenrijtuigen, bagagewagens en andere speciale wagens, zonder eigen beweegkracht
35.20.3	8606		3520000	3520000	Treinen/tram	Goederenwagens zonder eigen beweegkracht, voor spoor- en tramwegen
35.20.4	8607		3520000	3520000	Treinen/tram	Delen van rollend spoor- en tramwegmaterieel
35.20.4	8608		3520000	3520000	Treinen/tram	Delen van rollend spoor- en tramwegmaterieel; vast materieel voor spoor- en tramwegen en delen daarvan; mechanische verkeersc
35.20.9			3520000	3520000	Treinen/tram	Reparatie, onderhoud en verbouwing van rollend spoor- en tramwegmaterieel
35.30.11	8407	10	3530800	3530100	Straalmotor	Zuigermotoren met vonkfsteking voor luchtvaartuigen
35.30.12	8411	1	3530800	3530100	Straalmotor	Turbinestraalmotoren voor luchtvaartuigen
35.30.12	8411	2	3530800	3530100	Straalmotor	Schroefturbines voor luchtvaartuigen
35.30.13	8412	10	3530800	3530100	Straalmotor	Straalmotoren (reactiemotoren), andere dan turbinestraalmotoren
35.30.14	8805		3530300	3530300	Vliegtuigen	Lanceertoestellen voor luchtvaartuigen; deklandingstoest.e.d.; toest.voor vlieg oefeningen op de grond; delen daarvan
35.30.15	8409	10	3530800	3530100	Straalmotor	Delen van motoren met vonkfsteking voor luchtvaartuigen
35.30.16	8411	91	3530800	3530100	Straalmotor	Delen van turbinestraalmotoren en schroefturbines
35.30.2	8801		3530300	3530300	Vliegtuigen	Luchtballons en -schepen, zweefvliegtuigen, deltavliegtuigen e.a. luchtvaartuigen zonder voortbewegingsmechanisme
35.30.3	8802		3530300	3530300	Vliegtuigen	Hefschroefvliegtuigen
35.30.3	8802		3530300	3530300	Vliegtuigen	Vliegtuigen en andere luchtvaartuigen met een leeggewicht > 15000 kg.bestemd voor de burgerluchtvaart

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35.30.3	8802		3530300	3530300	Vliegtuigen	Vliegtuigen en andere luchtvaartuigen, 2000 kg < leeggewicht =< 15000 kg, bestemd voor de burgerluchtvaart
35.30.3	8802		3530300	3530300	Vliegtuigen	Vliegtuigen en andere luchtvaartuigen, met een leeggewicht <= 2000 kg, bestemd voor de burgerluchtvaart
35.30.40	8802		3530300	3530300	Vliegtuigen	Ruimtevaartuigen (incl. satellieten) en draag- raketten voor ruimtevaartuigen
35.30.50	8803		3530800	3530500	Ond. vliegt.	Delen van lucht- en ruimtevaartuigen met of zonder voortbewegingsmechanisme (excl. motoren)
35.30.9			3530900	3530900	R/o vliegt.	Reparatie en onderhoud, verbouwing van luchtvaartuigen en motoren daarvan
35.41.1	8711		3541100	3541100	Motorfiets	Motorrijwielen en rijwielen met hulpmotor (brommers)
35.41.20	8714	1	3550000	3541200	Ond.motorfiets	Delen en toebehoren van motorrijwielen en zijspan-wagens (incl. van brommers)
35.42.10	8712		3550000	3542100	Fietsen	Rijwielen zonder motor (incl. bakfietsen)
35.42.20	8714	9	3550000	3542200	Ond.fietsen	Delen en toebehoren van rijwielen zonder motor (incl. van bakfietsen)
35.43	8713		3543000	3543000	Invalidewagn	Invalidewagens
35.43	8714	2000	3543000	3543000	Invalidewagn	Delen en toebehoren van invalidewagens
35.50	8716	8000	3550000	3550000	Ov.transport	Kruiwagens, bagagekarren, handwagens, boodschappenwagentjes, winkelwagentjes, voertuigen te trekken door dieren
36.11.11	9401	10	3611000	3611000	Zitmeubelen	Zitmeubelen voor luchtvaartuigen
36.11.11	9401	2000	3611000	3611000	Zitmeubelen	Zitmeubelen voor automobielen
36.11.11	9401	30	3611000	3611000	Zitmeubelen	Draaistoelen, in hoogte verstelbaar
36.11.11	9401	7	3611000	3611000	Zitmeubelen	Andere zitmeubelen, met onderstel van metaal
36.11.12	9401	4000	3611000	3611000	Zitmeubelen	Zitmeubelen, andere dan tuin- of campingmeubelen, die tot bed kunnen worden omgevormd
36.11.12	9401	5000	3611000	3611000	Zitmeubelen	Zitmeubelen van teen, rotting, bamboe of dergelijke stoffen
36.11.12	9401	6	3611000	3611000	Zitmeubelen	Andere zitmeubelen, met onderstel van hout
36.11.13	9401	8000	3611000	3611000	Zitmeubelen	Andere zitmeubelen n.e.g.
36.11.14	9401	90	3619000	3619000	Meub.del+afw	Delen van zitmeubelen
36.12	9403	10	3612000	3612000	Bedrijfsmeub	Meubelen van metaal, van de soort gebruikt in kantoren
36.12	9403	30	3612000	3612000	Bedrijfsmeub	Meubelen van hout, van de soort gebruikt in kantoren
36.12	9403	6030	3612000	3612000	Bedrijfsmeub	Meubelen van hout, van de soort gebruikt in winkels
36.13	9403	40	3619000	3613000	Keukenmeubel	Houten meubelen voor keukens
36.14.11.00	9403	2010	3612000	3612000	Bedrijfsmeub	Meubelen van metaal bestemd voor burgerluchtvaartuigen
36.14.11.00	9403	2091	3615000	3614120	Meub.slaapk.	Bedden van metaal
36.14.11.00	9403	2099	3619000	3614190	Ov.meubelen	Meubelen van metaal n.e.g.
36.14.12.3	9403	5000	3615000	3614120	Meub.slaapk.	Meubelen van hout, van de soort gebruikt in slaapkamers
36.14.12.50	9403	6010	3619000	3614190	Ov.meubelen	Meubelen van hout, van de soort gebruikt in zit- en eetkamers
36.14.13	9403	6090	3619000	3614190	Ov.meubelen	Andere meubelen van hout
36.14.14.30	9403	7010	3612000	3612000	Bedrijfsmeub	Meubelen van kunststof bestemd voor burgerluchtvaartuigen
36.14.14.30	9403	7090	3619000	3614190	Ov.meubelen	Meubelen van kunststof
36.14.14.50	9403	8000	3619000	3614190	Ov.meubelen	Meubelen van andere stoffen; teen, rotting en bamboe daaronder begrepen
36.14.15	9403	90	3619000	3619000	Meub.del+afw	Delen van andere meubelen
36.14.2			3619000	3619000	Meub.del+afw	Afwerking en reparatie van meubelen (excl. het stofferen van stoelen en andere zitmeubelen, zie 3611000)
36.15	9404	1000	3615000	3615000	Matrassen	Springbakken, spiraalmatrassen en dergelijke in een lijst of in een raam gevatte matrassen
36.15	9404	2	3615000	3615000	Matrassen	Matrassen van rubber, kunststof of andere materialen (al dan niet met metalen binnenvering)
36.21	7118		3690000	3621000	Munten	Munten, medailles en medaillons van (on-)edele metalen, ook indien wettig betaalmiddel
36.22	7101	2200	3690000	3622000	Sieraden	Bewerkte gekweekte parels, niet gezet of gevat
36.22	7102	2900	3690000	3622000	Sieraden	Bewerkte industriediamant, niet gezet of gevat
36.22	7102	3900	3690000	3622000	Sieraden	Bewerkte niet-industriediamant, niet gezet of gevat
36.22	7103	9	3690000	3622000	Sieraden	Natuurlijke bewerkte (half-)edelstenen (robijn,saffier,smaragd e.a.), niet gezet of gevat
36.22	7104	9000	3690000	3622000	Sieraden	Bewerkte synthetische of gereconstrueerde (half-)edelstenen, niet gezet of gevat
36.22	7105		3690000	3622000	Sieraden	Poeder en stof van natuurlijke of synthetische (half-)edelstenen
36.22	7113		3690000	3622000	Sieraden	Sieraden, juwelen en delen daarvan (van edele metalen of geplateerd met edele metalen)
36.22	7114		3690000	3622000	Sieraden	Edelsmidswerk en delen daarvan (van edele metalen of geplateerd met edele metalen)
36.22	7115	90	3690000	3622000	Sieraden	Andere werken van edele metalen
36.22	7116		3690000	3622000	Sieraden	Werken van echte of gekweekte parels, van natuurlijke/synthetische of gereconstrueerde (half-)edelstenen
36.3			3630000	3630000	Muziekinstr.	Reparatie en onderhoud van muziekinstrumenten
36.3	9201		3630000	3630000	Muziekinstr.	Piano's, klavecimbels en andere snaarinstrumenten met klavier
36.3	9202		3630000	3630000	Muziekinstr.	Andere snaarinstrumenten (bijv.gitaar,viool,harp)
36.3	9203		3630000	3630000	Muziekinstr.	Orgels met pijpen en klavier, harmoniums en dergelijke instrumenten met klavier en vrije metalen tongen
36.3	9204		3630000	3630000	Muziekinstr.	Accordeons e.d. instrumenten; mondharmonika's
36.3	9205		3630000	3630000	Muziekinstr.	Blaasinstrumenten (bijv.klarinet,trompet,doedelzak)
36.3	9206		3630000	3630000	Muziekinstr.	Slaginstrumenten (bijv.trommel,xylofoon,cimbaal,castagnet)
36.3	9207		3630000	3630000	Muziekinstr.	Muziekinstrumenten waarvan het geluid elektrisch wordt voortgebracht of

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						elektrisch moet worden versterkt
36.3	9208		3630000	3630000	Muziekinstr.	Andere muziekinstrumenten (muziekdozen, straatorgels, lokfluitjes, toeters ed.)
36.3	9209		3630000	3630000	Muziekinstr.	Metronomen en diapasons; delen en toebehoren voor muziekinstrumenten
36.4	4203	2100	3630000	3640000	Sportartikel	Handschoenen en wanten speciaal voor sportbeoefening, van (kunst-)leder
36.4	9506		3630000	3640000	Sportartikel	Ski's, schaatsen, waterski's, surfplanken, zeilplanken, rackets, golfstokken, ballen en ander materieel voor diverse sporten
36.4	9507		3630000	3640000	Sportartikel	Hengels, molens, vishaken, schepnetten e.a. hengelbenodigdheden; lokvogels e.d. jachtbenodigdheden
36.5	9501		3630000	3650000	Speelgoed	Speelgoed op wielen, waarop of waarin door kinderen wordt gereden (driewieler, autoped ed.); poppewagens
36.5	9502		3630000	3650000	Speelgoed	Poppen, ook indien aangekleed (inclusief delen/kleding en toebehoren)
36.5	9503		3630000	3650000	Speelgoed	Puzzels, speelgoedtreinen en toebehoren, bouwdozen, speelgoedwapens en -muziekinstrumenten, ander speelgoed ongeacht de gebru
36.5	9504		3630000	3650000	Speelgoed	Speelkaarten, biljarten, elektrische autobanen, bowlinginstallaties, videospellen (mbv tv), flipperkasten en andere spellen
36.61	7117		3690000	3661000	Bijouerie	Fancybijouterieën
36.62	9603		3690000	3662000	Borstelwaren	Bezems en borstels; penselen, kwasten en plumeaus; gerede knotten voor borstelwerk; andere borstel neg.
36.63.10	9508		3690000	3663100	Kermisattrib	Draaimolens, schommels, schiettenten en andere kermisattracties
36.63.2	9608		3690000	3663200	Teken/schryf	Kogelpennen, vilt- en merkstiften, vulpennen, vulpotloden, penhouders en delen van dergelijke artikelen
36.63.2	9609		3690000	3663200	Teken/schryf	Potloden, potloodstiften, pastellen en tekenkool, griffels, schrijf- en tekenkrijt en kleermakerskrijt
36.63.2	9610		3690000	3663200	Teken/schryf	Schrijf- en tekenleien en schrijf- en tekenborden, ook indien omlijst
36.63.2	9611		3690000	3663200	Teken/schryf	Handstempels, zoals datumstempels, zegelstempels, numeroteurs, handetiketteermachines
36.63.2	9612		3690000	3663200	Teken/schryf	Stempelkussens, inktlinten voor schrijfmachines en dergelijke inktlinten
36.63.31	6601		3690000	3663300	Paraplu's ed	Paraplu's en parasols
36.63.31	6602		3690000	3663300	Paraplu's ed	Wandelstokken, zitstokken, zweepen, rijzweepen en dergelijke artikelen
36.63.32	6603		3690000	3663300	Paraplu's ed	Delen, garnituren en toebehoren van paraplu's en parasols, wandelstokken, zitstokken, zweepen, rij- zweepen en dergelijke artikelen
36.63.33	9607		3690000	3663900	Ov.artik.neg	Treksluitingen en delen van treksluitingen
36.63.34	9606		3690000	3663900	Ov.artik.neg	Knopen en drukknopen; knoopvormen en andere delen van knopen of van drukknopen; knopen in voorwerpsvorm
36.63.40	5904		3690000	3663400	Linoleum ed.	Linoleum en zeil, ook indien in bepaalde vorm gesneden
36.63.50	6703		3690000	3663900	Ov.artik.neg	Bewerkt mensenhaar/haar van dieren, alsmede andere textielstoffen, geprepareerd voor het maken van postiches e.d.
36.63.50	6704		3690000	3663900	Ov.artik.neg	Pruiken, baarden, wimpers en dergelijke artikelen van mensenhaar, van haar van dieren of van andere textielstoffen
36.63.6	3605		3690000	3663600	Rokersbenod.	Lucifers
36.63.6	3606		3690000	3663600	Rokersbenod.	Ferrocium e.a.vonkende legeringen ongeacht de vorm; artikelen uit ontvlambare stoffen
36.63.6	9613		3690000	3663600	Rokersbenod.	Sigarette- en andere aanstekers, delen daarvan (anders dan vuursteentjes en lonten)
36.63.6	9614		3690000	3663600	Rokersbenod.	Pijpen en pijpекoppen, sigare- en sigaretepijpjes alsmede delen daarvan
36.63.71	9505		3690000	3663710	Feestartikel	Feestartikelen, carnavalsartikelen, goochel-/fop-/scherts-en andere ontspanningsartikelen
36.63.72	8715		3690000	3663900	Ov.artik.neg	Kinderwagens en delen daarvan
36.63.73	9615		3690000	3663730	Toiletartik.	Kammen, haarklemmen, haarspelden, krulspelden en dergelijke artikelen, alsmede delen daarvan
36.63.73	9616		3690000	3663730	Toiletartik.	Vaporisators voor toiletgebruik, monturen en montuurkoppen daarvoor; poederdonsjes e.d. voor het aanbrengen van cosmetica
36.63.74	9023		3690000	3663900	Ov.artik.neg	Instrumenten, apparaten, toestellen en modellen, bestemd voor het geven van demonstraties
36.63.75	3406		3690000	3663750	Kaarsen ed.	Kaarsen, waxinelichtjes en dergelijke
36.63.76	6702		3690000	3663900	Ov.artik.neg	Kunstabloemen, kunstloofwerk en kunstvruchten alsmede delen en artikelen daarvan
36.63.77	4206		3690000	3663900	Ov.artik.neg	Werken van darmen, goudvlies, blazen of pezen zoals darmsnaren ed.
36.63.77	6701		3690000	3663900	Ov.artik.neg	Geprepareerde vogelhuiden met veren of dons; (delen van) veren/dons en artikelen uit deze stoffen
36.63.77	9601		3690000	3663900	Ov.artik.neg	Stoffen van dierlijke herkomst geschikt om te worden gesneden/bewerkt; werken daarvan (ivoor, been, hoorn, gewei, koraal, paarlemo
36.63.77	9602		3690000	3663900	Ov.artik.neg	Plantaardige/minerale stoffen geschikt om te worden gesneden/bewerkt; gevormde... werken van was, stearine, gelatine...
36.63.77	9604		3690000	3663900	Ov.artik.neg	Handzeven en handteemsen
36.63.77	9617		3690000	3663900	Ov.artik.neg	Thermosflessen en andere gemonteerde isothermische bergingsmiddelen met vacuümisolatie; delen daarvan (excl.binnenflessen van
36.63.77	9618		3690000	3663900	Ov.artik.neg	Paspoppen, ledepoppen ed.; automaten en mechanische blikvangers, voor etalages
37.1			3700000	3711000	Recycl.ferro	Gerecycleerd metaalafval van ijzer/staal
37.1			3700000	3712000	Recy.n-ferro	Gerecycleerd metaalafval van andere metalen dan ijzer/staal
37.2			3700000	3721000	Recycl.steen	Gerecycleerd steenafval en puin
37.2			3700000	3722000	Recycl.hout	Gerecycleerd hout- en snoeiafval

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37.2			3700000	3723000	Recycl.glas	Gerecycleerd glasafval
37.2			3700000	3724000	Recycl.kunst	Gerecycleerd kunststofafval
37.2			3700000	3725000	Recycl.rubb.	Gerecycleerd rubberafval
40.10.10	2716		4010000	4010100	Elektricit.	Elektrische energie
40.10.20	2844	5000	4010000	4010200	Vered.elemen	Gebruikte (bestraalde) splijstofelementen (patronen) van kernreactoren
40.10.30			4010000	4010100	Elektricit.	Transport en distributie van elektriciteit
40.20.10	2705		4020000	4020120	Hoogovengas	Steenkoolgas, watergas, generatorgas en dergelijke gassen, andere dan aardgas en and. gasvormige koolwaterstoffen
40.20.2			4020000	4020200	Aardgasdistr	Distributie van gasvormige brandstoffen via leidingen
40.30.10			4020000	4030000	Ww/St/Stadsv	Stadsverwarming
40.30.10			4020000	4030000	Ww/St/Stadsv	Transport en distributie van stoom en warm water
41			4100000	4100000	Water	Gewonnen en gezuiverd water, distributie van water
45.11.1			4510011	4511010	Slopen won	Sloopwerkzaamheden, inrichten en ruimen van bouwterreinen tbv woningen
45.11.1			4510021	4511020	Slopen geb	Sloopwerkzaamheden, inrichten en ruimen van bouwterreinen tbv gebouwen
45.11.1			4510030	4511030	Slopen gww	Sloopwerkzaamheden, inrichten en ruimen van bouwterreinen tbv grond-, weg- en waterbouw
45.11.2			4510011	4519010	Graven won	Graafwerkzaamheden en grondverzet tbv woningen
45.11.2			4510021	4519020	Graven geb	Graafwerkzaamheden en grondverzet tbv gebouwen
45.11.2			4510030	4519030	Graven gww	Graafwerkzaamheden en grondverzet tbv grond-, weg- en waterbouw
45.11.3			4510030	4519030	Graven gww	Geschikt maken van terreinen voor mijnbouw
45.12.10			4510011	4519010	Graven won	Proefboren: woningen
45.12.10			4510021	4519020	Graven geb	Proefboren: niet voor bewoning bestemde gebouwen
45.12.10			4510030	4519030	Graven gww	Proefboren: overige
45.21.11			4510011	4521011	Nw.bouwwon	Nieuwbouw een- en tweegezinswoningen
45.21.11			4510012	4521012	Oh.bouwwon	Onderhoud een- en tweegezinswoningen
45.21.12			4510011	4521011	Nw.bouwwon	Nieuwbouw meergezinswoningen
45.21.12			4510012	4521012	Oh.bouwwon	Onderhoud meergezinswoningen
45.21.13			4510021	4521021	Nw.bouwgeb	Nieuwbouw opslagplaatsen en fabrieksgebouwen
45.21.13			4510022	4521022	Oh.bouwgeb	Onderhoud opslagplaatsen en fabrieksgebouwen
45.21.14			4510021	4521021	Nw.bouwgeb	Nieuwbouw commerciële gebouwen
45.21.14			4510022	4521022	Oh.bouwgeb	Onderhoud commerciële gebouwen
45.21.15			4510021	4521021	Nw.bouwgeb	Nieuwbouw overige gebouwen
45.21.15			4510022	4521022	Oh.bouwgeb	Onderhoud overige gebouwen
45.21.2			4510030	4521031	Nw.kunst gww	Nieuwbouw bruggen, verhoogde wegen en tunnels
45.21.2			4510030	4521032	Oh.kunst gww	Onderhoud bruggen, verhoogde wegen en tunnels
45.21.3			4510030	4521300	Kab.buiz.gww	Aanleg van pijpleidingen, kabels en hoogspanningsleidingen over lange afstand
45.21.4			4510030	4521300	Kab.buiz.gww	Aanleg van plaatselijke pijpleidingen en kabels (incl. bijkomende werken)
45.21.5			4510021	4521021	Nw.bouwgeb	Nieuwbouw elektriciteitscentrales, mijngebouwen en industriële gebouwen
45.21.5			4510022	4521022	Oh.bouwgeb	Onderhoud elektriciteitscentrales, mijngebouwen en industriële gebouwen
45.21.6			4510021	4521021	Nw.bouwgeb	Nieuwbouw overige bouwkundige werken
45.21.6			4510022	4521022	Oh.bouwgeb	Onderhoud overige bouwkundige werken
45.21.71			4510011	4521011	Nw.bouwwon	Monteren en optrekken van geprefabriceerde constructies: woningen
45.21.72			4510021	4521021	Nw.bouwgeb	Monteren en optrekken van geprefabriceerde constructies: niet voor bewoning bestemde gebouwen
45.21.73			4510030	4521031	Nw.kunst gww	Monteren en optrekken van geprefabriceerde constructies: overige bouwwerken
45.22			4510011	4522011	Nw.dakb. won	Dakbedekking en bouw van draagconstructies: nieuwbouw woningen
45.22			4510012	4522012	Oh.dakb. won	Onderhoud van dakbedekking en draagconstructies: woningen
45.22			4510021	4522021	Nw.dakb. geb	Dakbedekking en bouw van draagconstructies: nieuwbouw niet voor bewoning bestemde gebouwen
45.22			4510022	4522022	Oh.dakb. geb	Onderhoud van dakbedekking en draagconstructies: niet voor bewoning bestemde gebouwen
45.23.1			4510030	4523900	Ov.gesp. gww	Overige gespecialiseerde gwwactiviteiten
45.23.11			4510030	4523110	Wegengww	Leggen van funderingen voor wegen (m.u.v. verhoogde wegen), straten, fiets- en voetpaden
45.23.12			4510030	4523110	Wegengww	Aanbrengen van een wegdek op wegen (m.u.v. verhoogde wegen), straten, fiets- en voetpaden
45.23.13			4510030	4523130	Ns/vlieg.gww	Aanleg van spoorwegen
45.23.14			4510030	4523130	Ns/vlieg.gww	Aanleg van start- en landingsbanen op vliegvelden
45.23.15			4510030	4523110	Wegengww	Aanbrengen van markeringen op wegen, parkeerterreinen en dergelijke
45.23.2			4510030	4523200	Sportfac.gww	Aanleg van velden voor sport- en recreatievoorzieningen
45.24			4510030	4524000	Waterbw. gww	Algemene civieltechnische werken: waterbouw
45.25.10			4590000	4525900	Ov.gesp.bouw	Steigerbouw
45.25.21			4510011	4525211	Heienwon	Bouw van funderingen, heien: nieuwbouw woningen
45.25.21			4510021	4525221	Heiengeb	Bouw van funderingen, heien: nieuwbouw niet voor bewoning bestemde gebouwen
45.25.21			4510030	4525231	Heiengww	Bouw van funderingen, heien: nieuwbouw overige bouwwerken
45.25.22			4590000	4525900	Ov.gesp.bouw	Boren van waterputten
45.25.3			4510011	4525311	Vlechten won	Betonwerk: nieuwbouw woningen
45.25.3			4510021	4525321	Vlechten geb	Betonwerk: nieuwbouw niet voor bewoning bestemde gebouwen
45.25.3			4510030	4525331	Vlechten gww	Betonwerk: nieuwbouw overige bouwwerken

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45.25.4			4590000	4525900	Ov.gesp.bouw	Optrekken van dragende staalconstructies: gebouwen
45.25.4			4590000	4525900	Ov.gesp.bouw	Optrekken van dragende staalconstructies: overige
45.25.50			4510011	4525511	Nw.metsl.won	Metselwerk: nieuw bouwwoningen
45.25.50			4510012	4525512	Oh.metsl.won	Onderhoud metselwerk: woningen
45.25.50			4510021	4525521	Nw.metsl.geb	Metselwerk: nieuwbouw niet voor bewoning bestemde gebouwen
45.25.50			4510022	4525522	Oh.metsl.geb	Onderhoud metselwerk: niet voor bewoning bestemde gebouwen
45.25.6			4590000	4525900	Ov.gesp.bouw	Overige gespecialiseerde werkzaamheden in de bouw, n.e.g.
45.31.11			4530011	4531011	Nw.elekt.won	Elektrische bedrading: nieuwbouw woningen
45.31.11			4530012	4531012	Oh.elekt.won	Onderhoud elektrische bedrading: woningen
45.31.12			4530021	4531021	Nw.elekt.geb	Elektrische bedrading: nieuwbouw niet voor bewoning bestemde gebouwen
45.31.12			4530022	4531022	Oh.elekt.geb	Onderhoud elektrische bedrading: niet voor bewoning bestemde gebouwen
45.31.13			4510030	4534031	Nw.elekt.gww	Elektrische bedrading: nieuwbouw overige bouwwerken
45.31.13			4510030	4534032	Oh.elekt.gww	Onderhoud elektrische bedrading: overige bouwwerken
45.31.2			4530011	4531011	Nw.elekt.won	Installatie van brand- en inbraakalarmapparatuur en van antennes: woningen
45.31.2			4530012	4531012	Oh.elekt.won	Onderhoud van brand- en inbraakalarmapparatuur en van antennes: woningen
45.31.2			4530021	4531021	Nw.elekt.geb	Installatie van brand- en inbraakalarmapparatuur en van antennes: niet voor bewoning bestemde gebouwen
45.31.2			4530022	4531022	Oh.elekt.geb	Onderhoud van brand- en inbraakalarmapparatuur en van antennes: niet voor bewoning bestemde gebouwen
45.31.3			4530011	4531011	Nw.elekt.won	Installatie van liften en roltrappen: woningen
45.31.3			4530012	4531012	Oh.elekt.won	Onderhoud van liften en roltrappen: woningen
45.31.3			4530021	4531021	Nw.elekt.geb	Elektrische installatie: nieuwbouw niet voor bewoning bestemde gebouwen
45.31.3			4530022	4531022	Oh.elekt.geb	Onderhoud van liften en roltrappen: niet voor bewoning bestemde gebouwen
45.31.4			4530011	4531011	Nw.elekt.won	Overige elektrische installatie: woningen
45.31.4			4530012	4531012	Oh.elekt.won	Onderhoud overige elektrische installatie: woningen
45.31.4			4530021	4531021	Nw.elekt.geb	Overige elektrische installatie: niet voor bewoning bestemde gebouwen
45.31.4			4530022	4531022	Oh.elekt.geb	Onderhoud overige elektrische installatie: niet voor bewoning bestemde gebouwen
45.32			4530011	4532011	Nw.is.cv.won	Isolatiwerkzaamheden: woningen
45.32			4530012	4532012	Oh.is.cv.won	Onderhoud isolatie: woningen
45.32			4530021	4532021	Nw.is.cv.geb	Isolatiwerkzaamheden: niet voor bewoning bestemde gebouwen
45.32			4530022	4532022	Oh.is.cv.geb	Onderhoud isolatie: niet voor bewoning bestemde gebouwen
45.33.1			4530011	4532011	Nw.is.cv.won	Installatie van verwarmings-, ventilatie- en klimaatregelingsapparatuur: woningen
45.33.1			4530012	4532012	Oh.is.cv.won	Onderhoud van verwarmings-, ventilatie- en klimaatregelingsapparatuur: woningen
45.33.1			4530021	4532021	Nw.is.cv.geb	Installatie van verwarmings-, ventilatie- en klimaatregelingsapparatuur: gebouwen
45.33.1			4530022	4532022	Oh.is.cv.geb	Onderhoud van verwarmings-, ventilatie- en klimaatregelingsapparatuur: gebouwen
45.33.2			4530011	4533011	Nw.loodg.won	Loodgieterswerk: nieuwbouw woningen
45.33.2			4530012	4533012	Oh.loodg.won	Onderhoud loodgieterswerk: woningen
45.33.2			4530021	4533021	Nw.loodg.geb	Loodgieterswerk: nieuwbouw niet voor bewoning bestemde gebouwen
45.33.2			4530022	4533022	Oh.loodg.geb	Onderhoud loodgieterswerk: niet voor bewoning bestemde gebouwen
45.33.3			4530011	4533011	Nw.loodg.won	Loodgieterswerk: nieuwbouw woningen
45.33.3			4530012	4533012	Oh.loodg.won	Onderhoud loodgieterswerk: woningen
45.33.3			4530021	4533021	Nw.loodg.geb	Loodgieterswerk: nieuwbouw niet voor bewoning bestemde gebouwen
45.33.3			4530022	4533022	Oh.loodg.geb	Onderhoud loodgieterswerk: niet voor bewoning bestemde gebouwen
45.34			4510030	4534031	Nw.elekt.gww	Overige installatiwerkzaamheden in de bouw
45.34			4510030	4534032	Oh.elekt.gww	Overige installatiwerkzaamheden in de bouw
45.41			4510011	4541011	Nw.stuka.won	Stucadoorswerk: nieuwbouw woningen
45.41			4510012	4541012	Oh.stuka.won	Onderhoud stucadoorswerk: woningen
45.41			4510021	4541021	Nw.stuka.geb	Stucadoorswerk: nieuwbouw niet voor bewoning bestemde gebouwen
45.41			4510022	4541022	Oh.stuka.geb	Onderhoud stucadoorswerk: niet voor bewoning bestemde gebouwen
45.41			4510030	4549000	Ov.afwer.gww	Stucadoorswerk: overige bouwwerken
45.42			4510011	4542011	Nw.timm.won	Schrijnwerk: nieuwbouw woningen
45.42			4510012	4542012	Oh.timm.won	Onderhoud schrijnwerk: woningen
45.42			4510021	4542021	Nw.timm.geb	Schrijnwerk: nieuwbouw niet voor bewoning bestemde gebouwen
45.42			4510022	4542022	Oh.timm.geb	Onderhoud schrijnwerk: niet voor bewoning bestemde gebouwen
45.42			4510030	4549000	Ov.afwer.gww	Schrijnwerk: overige bouwwerken
45.43			4510011	4543010	Afw.vl/w.won	Vloer- en wandafwerking: woningen
45.43			4510021	4543020	Afw.vl/w.geb	Vloer- en wandafwerking: niet voor bewoning bestemde gebouwen
45.43			4510030	4549000	Ov.afwer.gww	Vloer- en wandafwerking: overige bouwwerken
45.44			4510011	4544011	Nw.schil.won	Schilderen en glaszetten: nieuwbouw woningen
45.44			4510012	4544012	Oh.schil.won	Onderhoud schilderen en glaszetten: woningen
45.44			4510021	4544021	Nw.schil.geb	Schilderen en glaszetten: nieuwbouw niet voor bewoning bestemde gebouwen
45.44			4510022	4544022	Oh.schil.geb	Onderhoud schilderen en glaszetten: niet voor bewoning bestemde gebouwen
45.44			4510030	4549000	Ov.afwer.gww	Schilderen en glaszetten: overige bouwwerken
45.45			4590000	4545000	Ov.afwer.b&u	Overige werkzaamheden in verband met de afwerking van woningen en gebouwen
45.5			4590000	4550000	Verhmachpers	Verhuur van bouw- en sloopmachines met bedieningspersoneel
50.10.1			9993100	9993100	Grooth.marge	Groothandel in motorvoertuigen
50.10.1			9993400	9993400	Vervoersmarg	Vervoer van motorvoertuigen

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50.10.2			9993300	9993300	Detailh.marg	Detailhandel in motorvoertuigen
50.10.3			9993210	9993210	Handelsdnst.	Handelsbemiddeling in motorvoertuigen
50.10.3			9993220	9993220	Transitohndl	Transitohandel in motorvoertuigen
50.2			5000000	5020000	Rep. auto	Onderhoud en reparatie van motorvoertuigen, overige dienstverlening motorvoertuigen (car-wash, pechdienst ed.)
50.30.1			9993100	9993100	Grooth.marge	Groothandel in onderdelen en toebehoren van motorvoertuigen
50.30.1			9993400	9993400	Vervoersmarg	Vervoer van onderdelen en toebehoren van motorvoertuigen
50.30.2			9993300	9993300	Detailh.marg	Detailhandel in onderdelen en toebehoren van motorvoertuigen
50.30.3			9993210	9993210	Handelsdnst.	Handelsbemiddeling in onderdelen en toebehoren van motorvoertuigen
50.30.3			9993220	9993220	Transitohndl	Transitohandel in onderdelen en toebehoren van motorvoertuigen
50.40.1			9993100	9993100	Grooth.marge	Groothandel in motorrijwielen en onderdelen en toebehoren van motorrijwielen
50.40.1			9993400	9993400	Vervoersmarg	Vervoer van motorrijwielen en onderdelen en toebehoren van motorrijwielen
50.40.2			9993300	9993300	Detailh.marg	Detailhandel in motorrijwielen en onderdelen en toebehoren van motorrijwielen
50.40.3			9993210	9993210	Handelsdnst.	Handelsbemiddeling in motorrijwielen en onderdelen en toebehoren van motorrijwielen
50.40.3			9993220	9993220	Transitohndl	Transitohandel in motorrijwielen en onderdelen en toebehoren van motorrijwielen
50.40.4			5000000	5040000	Rep.motorrw.	Onderhoud en reparatie van motorrijwielen
50.50			9993300	9993300	Detailh.marg	Detailhandel in motorbrandstoffen
51.1			9993210	9993210	Handelsdnst.	Overige handelsbemiddeling
51.1			9993220	9993220	Transitohndl	Overige transitohandel
51.2			9993100	9993100	Grooth.marge	Groothandel in agrarische grondstoffen en levende dieren
51.2			9993400	9993400	Vervoersmarg	Vervoer van agrarische grondstoffen en levende dieren
51.3			9993100	9993100	Grooth.marge	Groothandel in voedingsmiddelen, dranken en tabak
51.3			9993400	9993400	Vervoersmarg	Vervoer van in voedingsmiddelen, dranken en tabak
51.4			9993100	9993100	Grooth.marge	Groothandel in huishoudelijke artikelen
51.4			9993400	9993400	Vervoersmarg	Vervoer van huishoudelijke artikelen
51.5			9993100	9993100	Grooth.marge	Groothandel in niet-agrarische intermediaire producten, afval en schroot
51.5			9993400	9993400	Vervoersmarg	Vervoer van niet-agrarische intermediaire producten, afval en schroot
51.6			9993100	9993100	Grooth.marge	Groothandel in machines, apparatuur, werktuigen en toebehoren
51.6			9993400	9993400	Vervoersmarg	Vervoer van machines, apparatuur, werktuigen en toebehoren
51.7			9993100	9993100	Grooth.marge	Overige groothandel
51.7			9993400	9993400	Vervoersmarg	Overige vervoer
52.1			9993300	9993300	Detailh.marg	Detailhandel in niet-gespecialiseerde winkels
52.2			9993300	9993300	Detailh.marg	Detailhandel in voedingsmiddelen, dranken en tabak in gespecialiseerde winkels
52.3			9993300	9993300	Detailh.marg	Detailhandel in farmaceutische en medische artikelen en in cosmetica en toiletartikelen
52.4			9993300	9993300	Detailh.marg	Overige detailhandel in nieuwe artikelen in gespecialiseerde winkels
52.6			9993300	9993300	Detailh.marg	Detailhandel, niet in winkels
52.71			5200000	5271000	Rep. schoen	Reparatie van laarzen, schoenen, tassen en andere lederwaren tbv. particulieren
52.72			5200000	5279000	Ov.reparatie	Reparatie van elektr.huish.app.: wit- en bruingoed (radio.tv.video,cd,koelkast,oven ed.)
52.73			5200000	5279000	Ov.reparatie	Reparatie van horloges, klokken, sieraden en bijoutherieen
52.74			5200000	5279000	Ov.reparatie	Reparatie v. and.persoonl.en huish.art.: foto-/filmappp.,brillen ed.,(brom-)fietsen,caravans,speelgoed,sportart.,muziekinstr.,
55.1			5590000	5510000	Hotels/pens.	Hotels
55.2			5590000	5520000	Ov. logies	Kampeertreinen en overige accommodaties voor kortstondig verblijf
55.3			5590000	5530000	Maalt.verstr	Verstrekken van maaltijden
55.4			5540000	5540000	Drank verstr	Verstrekken van dranken
55.5			5550000	5550000	Catering	Kantines en catering
60.10.1			6010100	6010100	Ns reis.verv	Interlokaal vervoer van reizigers per spoor
60.10.2			6010200	6010200	Ns goed.verv	Goederenvervoer per spoor
60.10.3			6010200	6010200	Ns goed.verv	Duwen of slepen per spoor
60.21			6021000	6021000	Pvv tram/bus	Overig personenvervoer te land volgens dienstregeling
60.22			6022000	6022000	Taxi vervoer	Taxi's en verhuur van personenauto's met chauffeur
60.23.11			6029000	6029000	Verh.bus/vra	Verhuur van bussen met chauffeur
60.23.12			6022000	6023000	Ov.pers.verv	Sightseeing-bussen
60.23.13			6022000	6023000	Ov.pers.verv	Personenvervoer met door dieren getrokken voertuigen
60.23.14			6022000	6023000	Ov.pers.verv	Overig personenvervoer zonder dienstregeling, n.e.g.
60.24.1			6029000	6024000	Wegvv.vracht	Goederenvervoer over de weg met gespecialiseerde voertuigen
60.24.2			6029000	6024000	Wegvv.vracht	Goederenvervoer over de weg met niet-gespecialiseerde voertuigen
60.24.3			6029000	6029000	Verh.bus/vra	Verhuur van vrachtauto's met chauffeur
60.30			6030000	6030000	Verv.pijplei	Vervoer via pijpleidingen
61.10.11			6100200	6110110	Veerdiensten	Personenvervoer met veerboten over zee en over kustwateren
61.10.12			6100100	6110100	Gr.vaart pas	Overig personenvervoer over zee en over kustwateren
61.10.2			6100100	6110200	Zeevrt goed.	Goederenvervoer over zee en over kustwateren
61.10.31			6100100	6110310	Zeevrt verh.	Verhuur van zeeschepen met bemanning
61.10.32			6100100	6110320	Zeesleepvrt.	Slepen en duwen over zee en over kustwateren
61.20.11			6100200	6110110	Veerdiensten	Personenvervoer met veerboten over binnenwateren



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61.20.12			6100900	6120100	Passag.binv.	Overig personenvervoer over binnenwateren
61.20.21			6100900	6120210	Goed.vv.binv	Vervoer van bevroren of gekoelde goederen
61.20.22			6100900	6120220	Tankvrt.binv	Vervoer van ruwe olie
61.20.23			6100900	6120220	Tankvrt.binv	Bulkvervoer van andere vloeistoffen of gassen
61.20.24			6100900	6120210	Goed.vv.binv	Containervervoer
61.20.25			6100900	6120210	Goed.vv.binv	Overig goederenvervoer
61.20.31			6100900	6120300	Ov.binnenv.	Verhuur van binnenvaartschepen met bemanning
61.20.32			6100900	6120300	Ov.binnenv.	Slepen en duwen over binnenwateren
62.10.1			6200000	6210100	Lv.pas lijnd	Personenvervoer door de lucht volgens dienstregeling
62.10.2			6200000	6210200	Lv.vrachtver	Goederenvervoer door de lucht volgens dienstregeling
62.20.1			6200000	6220100	Lv.pas.chart	Personenvervoer door de lucht zonder dienstregeling
62.20.2			6200000	6220200	Lv.vrachtcha	Goederenvervoer door de lucht zonder dienstregeling
62.20.3			6200000	6220300	Verh.vliegt.	Verhuur van luchtvaartuigen met bemanning
62.3			6200000	6230000	Ruimtevaart	Ruimtevaart
63.11			6310000	6311000	Laadlos	Vrachtbehandeling
63.12			6310000	6312000	Veem pakhuis	Opslag
63.21			6310000	6321000	Ov.akt.land	Busstations
63.21			6310000	6321000	Ov.akt.land	Exploitatie van bruggen en tunnels
63.21			6310000	6321000	Ov.akt.land	Exploitatie van wegen
63.21			6310000	6321000	Ov.akt.land	Ondersteunende activiteiten in verband met het vervoer per spoor
63.21			6310000	6321000	Ov.akt.land	Overige ondersteunende activiteiten in verband met het vervoer over de weg, n.e.g.
63.21			6310000	6321000	Ov.akt.land	Parkeerterreinen en -garages
63.22.11			6310000	6322090	Ov.watervedw	Exploitatie van havens en waterwegen (met uitzondering van vrachtbehandeling)
63.22.12			6310000	6322010	Havenloods	Loodswezen
63.22.13			6310000	6322010	Havenloods	Aan- en afmeren
63.22.14			6310000	6322010	Havenloods	Hulp bij de navigatie
63.22.15			6310000	6322090	Ov.watervedw	Scheepsberging en vlot brengen van schepen
63.22.16			6310000	6322090	Ov.watervedw	Overige ondersteunende activiteiten in verband met het vervoer over water, n.e.g.
63.23.11			6323000	6323000	Ov.akt.lucht	Exploitatie van luchthavens (met uitzondering van vrachtbehandeling)
63.23.12			6323000	6323000	Ov.akt.lucht	Luchtverkeersleiding
63.23.13			6323000	6323000	Ov.akt.lucht	Overige ondersteunende activiteiten in verband met het luchtvervoer, n.e.g.
63.30.11			6330000	6330010	Reisorganis.	Organisatie van pakketreizen
63.30.12			6330000	6330020	Reisbemidd.	Handelsbemiddeling in plaatskaarten, logies en pakketreizen
63.30.13			6330000	6330020	Reisbemidd.	Toeristische informatie
63.30.14			6330000	6330020	Reisbemidd.	Reisgidsen
63.4			6310000	6340000	Vrachtbemidd.	Overige intermediairs op het gebied van vervoer
64.11.11			6411000	6411900	Post	Kranten- en tijdschriftenpost
64.11.12			6411000	6411900	Post	Brievenpost
64.11.13			6411000	6411900	Post	Pakketpost
64.11.14			6411000	6411100	Loketdienst	Postkantoren
64.11.15			6411000	6411900	Post	Overige postdiensten
64.12			6412000	6412000	Koeriersdnt	Koeriers, met uitzondering van de nationale postreizen
64.2			6420000	6420000	Telecommunic	Telecommunicatie
65.11			6500000	6511000	Prov.banken	Diensten van centrale banken
65.12			6500000	6590000	Rentemarge	Diensten van andere geldscheppendefinanciële instellingen
65.2			6500000	6590000	Rentemarge	Diensten van andere financiële instellingen
66.01			6601000	6601000	Levensverz.	Diensten op het gebied van levensverzekeringen
66.02			6601000	6602000	Pensioenen	Diensten van pensioenfondsen
66.03			6603000	6603000	Ov.verzeker.	Diensten op het gebied van andere dan levensverzekeringen
67.1			6700000	6710000	Fin.instell.	Ondersteunende diensten in verband met financiële instellingen, exclusief het verzekeringswezen en pensioenfondsen
67.2			6700000	6721000	Assur.bemidd.	Assurantiebemiddeling
67.2			6700000	6729000	Ov.verz.hlpd	Overige ondersteunende diensten verzekeringswezen (expertise, advies, waarborgfonds, verzekeringskamer)
70.1			7030000	7010000	Hnd.onr.goed	Exploitatie van en handel in eigen onroerend goed
70.20.11			7020010	7020010	Woningd.huur	Verhuur of leasing van eigen woningen
70.20.11			7020020	7020020	Woningd.eig.	Verhuur of leasing van eigen woningen
70.20.12			7020040	7020040	Huur bedrgeb	Verhuur of leasing van niet voor bewoning bestemde eigen gebouwen
70.31			7030000	7031000	Mak.bem.kove	Handelsbemiddeling in en beheer van onroerend goed
70.32			7030000	7032000	Ov.dien.mak.	Beheer van onroerend goed voor een vast bedrag of op contractbasis
71.1			7100000	7110000	Verhuur auto	Autoverhuur
71.2			7100000	7190000	Verh.ovroerg	Verhuur van andere transportmiddelen
71.3			7100000	7190000	Verh.ovroerg	Verhuur van overige machines, apparatuur en werktuigen
71.40.11			7100000	7190000	Verh.ovroerg	Leasing of verhuur van televisies, radio's, videorecorders, en aanverwante apparatuur en toebehoren
71.40.12			7100000	7140000	Videoverhuur	Leasing of verhuur van videobanden
71.40.13			7100000	7190000	Verh.ovroerg	Leasing of verhuur van meubelen en andere huishoudelijke artikelen
71.40.14			7100000	7190000	Verh.ovroerg	Leasing of verhuur van artikelen voor ontspanning en vrijetijdsbesteding
71.40.15			7100000	7190000	Verh.ovroerg	Leasing of verhuur van muziekinstrumenten
71.40.16			7100000	7190000	Verh.ovroerg	Leasing of verhuur van andere persoonlijke of huishoudelijke artikelen

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72.1			7200000	7200100	Comput.serv.	Computeradviesbureaus
72.20.1	8524	3100	7200000	7200200	SoftwCd/Band	Cd's
72.20.1	8524	3900	7200000	7200200	SoftwCd/Band	Andere platen voor afleessystemen dmv een laserstraal
72.20.1	8524	4010	7200000	7200200	SoftwCd/Band	Magneetbanden waarop gegevens of instructies (anders dan beeld- of geluidsopnamen) zijn opgenomen, gebruikt in computers
72.20.1	8524	6000	7200000	7200200	SoftwCd/Band	Kaarten voorzien van een magnetische strip
72.20.1	8524	9110	7200000	7200200	SoftwCd/Band	Andere dragers waarop gegevens of instructies (anders dan beeld- of geluidsopnamen) zijn opgenomen, gebruikt in computers
72.20.2			7200000	7200100	Comput.serv.	Programmering van pakketprogrammatuur
72.20.3			7200000	7200100	Comput.serv.	Advies over programmatuur en overige levering van programmatuur
72.3			7200000	7200100	Comput.serv.	Gegevensverwerking
72.4			7200000	7200100	Comput.serv.	Gegevensbanken
72.5			7200000	7200100	Comput.serv.	Reparatie en onderhoud van computers en van boekhoud- en van overige katoermachines
72.6			7200000	7200100	Comput.serv.	Overige dienstverlening in verband met computers
73			7300000	7300000	Research ed	Speur- en ontwikkelingswerk
73			7300100	7300100	Bruto Resear	Bruto speur- en ontwikkelingswerk
74.11			7411000	7411000	Rechtsk.dst.	Rechtskundige dienstverlening
74.12			7412000	7412000	Account. ed.	Accountants, boekhouders en belastingconsulenten
74.13			7412000	7413000	Econ. advies	Markt- en opinieonderzoek
74.14			7412000	7413000	Econ. advies	Advies inzake bedrijfsvoering en beheer
74.15			7415000	7415000	Top&hulporg.	Doorbelaste kosten inzake algemeen beheer door andere bedrijven van het zelfde concern
74.20			7420000	7420000	Ing./archit.	Diensten van architecten, ingenieurs en aanverwante technisch adviseurs
74.20	4906		7420000	7420000	Ing./archit.	Bouwplannen en -tekeningen voor technische, industriële, commerciële, topografische en dergelijke doeleinden (met de hand ver
74.30.11			7490000	7430110	Keur.voeding	Testen en toetsen op samenstelling en zuiverheid
74.30.12			7490000	7430190	Keuring ov.	Testen en toetsen van fysische eigenschappen
74.30.13			7490000	7430190	Keuring ov.	Testen en toetsen van complete mechanische en elektrische systemen
74.30.14			7490000	7430190	Keuring ov.	Technische controle van motorvoertuigen
74.30.15			7490000	7430190	Keuring ov.	Overige technische inspecties
74.30.16			7490000	7430190	Keuring ov.	Overige technische testen en toetsen
74.4			7440000	7440000	Reclame	Reclamewezen
74.50.1			7450000	7450100	Arbeidsbem.	Plaatsen van personeel
74.50.2			7450000	7450200	Uitzendpers.	Leveren van personeel door uitzendbureaus
74.50.2			7450000	7450900	Uitleenpers.	Leveren van personeel door andere bedrijven dan uitzendbureaus
74.6			7490000	7460000	Beveiliging	Opsporing en beveiliging
74.70.11			7470000	7470110	Rein. gebouw	Desinfecteren en bestrijden van ongedierte
74.70.12			7470000	7470110	Rein. gebouw	Lappen van ramen
74.70.13			7470000	7470110	Rein. gebouw	Traditioneel reinigingswerk
74.70.14			7470000	7470110	Rein. gebouw	Gespecialiseerd reinigingswerk (zandstralen ed.)
74.70.15			7470000	7470110	Rein. gebouw	Schoorsteenvegen en schoonmaken van ovens
74.70.16			7470000	7470160	Ov.reiniging	Reiniging van transportmiddelen en machines (bierwacht, gaswacht ed.)
74.81.1	3704		7490000	7480900	Ov.zak.dnsth	Fotografische platen en film, belicht maar niet ontwikkeld
74.81.1	3705		7490000	7480900	Ov.zak.dnsth	Fotografische platen en film, belicht en ontwikkeld
74.81.2			7490000	7480900	Ov.zak.dnsth	Fotografie (portret-, reclame-, actie-, lucht- en overige gespecialiseerde fotografie)
74.82			7490000	7480900	Ov.zak.dnsth	Verpakken
74.83			7490000	7480900	Ov.zak.dnsth	Secretariaats- en vertaalwerk
74.84.11			7490000	7480900	Ov.zak.dnsth	Kredietregistratie
74.84.12			7490000	7480900	Ov.zak.dnsth	Incassobureaus
74.84.13			7490000	7480900	Ov.zak.dnsth	Gespecialiseerde ontwerpers
74.84.14			7490000	7480900	Ov.zak.dnsth	Makelij en taxatie, behalve voor onroerend goed
74.84.15			7490000	7480900	Ov.zak.dnsth	Organiseren van tentoonstellingen, beurzen en congressen
74.84.16			7480100	7480100	Licen/Royalt	Exploitatie van octrooien, licenties, film- en muziekrechten
74.84.16			7480200	7480200	H/Vh.lbquota	Huur en verhuur van melk- en andere landbouwquota's; visvangstrechten
74.84.16			7490000	7480900	Ov.zak.dnsth	Overige zakelijke dienstverlening, n.e.g.
75			7500010	7500010	Coll. dnsth.	Openbaar bestuur en defensie; verplichte sociale verzekering
75			7500020	7500020	Ondl.lev.ovh	Onderlinge leveringen van de overheid
75			7500030	7500030	Lev.ovh.drnd	Leveringen overheid aan derden
80.1			8010010	8010010	Gesubs.ondw.	Basisonderwijs
80.1			8010020	8010020	Ondl.lv.ondw	Onderlinge leveringen onderwijs
80.1			8010030	8010030	Lv.ondw.drnd	Leveringen onderwijs aan derden (schoolgeld)
80.2			8010010	8010010	Gesubs.ondw.	Voortgezet onderwijs
80.2			8010020	8010020	Ondl.lv.ondw	Onderlinge leveringen onderwijs
80.2			8010030	8010030	Lv.ondw.drnd	Leveringen onderwijs aan derden (schoolgeld)
80.3			8010010	8010010	Gesubs.ondw.	Hoger onderwijs
80.3			8010020	8010020	Ondl.lv.ondw	Onderlinge leveringen onderwijs
80.3			8010030	8010030	Lv.ondw.drnd	Leveringen onderwijs aan derden (schoolgeld)
80.41			8041000	8041000	Autorijles	Autorijscholen, vlieg- en vaaronderricht
80.42			8042000	8042000	Ov.part.ondw	Volwasseneneducatie en andere vormen van onderwijs, n.e.g.
85.11			8510000	8511000	Ziekenhuizen	Ziekenhuizen
85.12			8510000	8512000	Med.praktijk	Medische praktijken

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
85.13			8510000	8512000	Med.praktijk	Tandartspraktijken
85.14.11			8510000	8514000	Ov. gezondh.	Verloskundigen
85.14.12			8510000	8514000	Ov. gezondh.	Verpleegkundigen
85.14.13			8510000	8514000	Ov. gezondh.	Fysiotherapeuten en overige paramedici (incl. beoefenaars van de homeopathie en dergelijke)
85.14.14			8510000	8515000	Gezond.steun	Ambulances
85.14.15			8510000	8514000	Ov. gezondh.	Intramurale gezondheidszorg, andere dan verpleging in een ziekenhuis
85.14.16			8510000	8515000	Gezond.steun	Medische laboratoria
85.14.17			8510000	8515000	Gezond.steun	Bloed-, sperma- en orgaanbanken
85.14.18			8510000	8514000	Ov. gezondh.	Overige gezondheidszorg, n.e.g.
85.2			8520000	8520000	Veterin.dnst	Veterinaire diensten
85.31			8530000	8531000	Welzyn huisv	Maatschappelijke dienstverlening waarbij onderdak wordt verschaft
85.32			8530000	8532000	Welzyn ov.	Maatschappelijke dienstverlening waarbij geen onderdak wordt verschaft, incl. kinderdagverblijven
90			9010000	9010000	Mil.dn.overh	Afvalwater- en afvalverzameling en -verwerking door de overheid
90			9020000	9020000	Mil.dn.part.	Afvalwater- en afvalverzameling en -verwerking door particulieren
90			9050000	9050000	Reinig.recht	Reinigingsrechten
91.1			9100000	9110000	Bedrijfsorg.	Bedrijfs-, werkgevers- en beroepsorganisaties
91.2			9100000	9120000	Werkn. org.	Vakverenigingen
91.3			9100000	9130000	Ov.soc.org.	Overige verenigingen
92.11.1	3706		9211000	9211000	FilmsVideo's	Cinematografische film, belicht en ontwikkeld
92.11.2	8524	4099	9211000	9211000	FilmsVideo's	Magneetband met geluids- en beeldopnamen , breedte > 6,5 mm. (Videofilms)
92.11.2	8524	5100	9211000	9211000	FilmsVideo's	Magneetband met geluids- en beeldopnamen , breedte < 4 mm.
92.11.2	8524	5300	9211000	9211000	FilmsVideo's	Magneetband met geluids- en beeldopnamen , breedte > 6,5 mm.
92.11.2	8524	9190	9211000	9211000	FilmsVideo's	Andere dragers waarop beeld- of geluidsopnamen zijn opgenomen
92.11.2	8524	9900	9211000	9211000	FilmsVideo's	Andere dragers met geluids- en beeldopnamen (Videoplatten)
92.11.3			9211000	9212000	Filmprod/dis	Productie van films en video's en aanverwante diensten
92.12			9211000	9212000	Filmprod/dis	Distributie van films en video's
92.13			9213000	9213000	Bioscoop	Vertoning van films
92.2			9221000	9221000	Radio/tv pub	Radio en televisie publiek
92.2			9222000	9222000	Radio/tv com	Radio en televisie commercieel
92.31.1	9701		9250000	9231000	Kunstvoorwrrp	Schilderijen, schilderijen en tekeningen met de hand vervaardigd; collages e.d. decoratieve platen
92.31.1	9702		9250000	9231000	Kunstvoorwrrp	Originele gravures, etsen en litho's
92.31.1	9703		9250000	9231000	Kunstvoorwrrp	Originele standbeelden en beeldhouwwerk, ongeacht het gebruikte materiaal
92.31.1	9704		9250000	9231000	Kunstvoorwrrp	Postzegels, fiscale zegels, eersstedagenveloppen ed. voor zover zij niet geldig zijn of worden in het land van bestemming
92.31.1	9705		9250000	9231000	Kunstvoorwrrp	Verzamelingen met een zoologisch, botanisch, mineralogisch, anatomisch, historisch, archeologisch, paleontologisch, etnografi
92.31.1	9706		9250000	9231000	Kunstvoorwrrp	Antiquiteiten, zijnde voorwerpen ouder dan 100 jaar
92.31.2			9211000	9239000	Amusement	Overig amusement
92.32			9211000	9239000	Amusement	Overig amusement
92.33			9211000	9239000	Amusement	Overig amusement
92.34			9211000	9239000	Amusement	Overig amusement
92.4			9240000	9240000	Persbureaus	Persagentschappen
92.5			9250000	9250000	Musea/biblio	Bibliotheken, openbare archieven, musea en andere culturele diensten
92.6			9261000	9261000	Sport ama	Sport amateur
92.6			9262000	9262000	Sport prof	Sport professioneel
92.71			9271000	9271000	Gokwezen	Loterijen en kansspelen
92.72			9272000	9272000	Ov.recreatie	Overige recreatie
93.01			9301000	9301000	Wasserijen	Wasserijen en stomerijen
93.02			9301000	9302000	Kappers ed.	Kappen en overige schoonheidsverzorging
93.02	0501		9301000	9302000	Kappers ed.	Mensenhaar, onbewerkt; afval van mensenhaar
93.03			9309000	9309000	Ov.pers.dnst	Begrafniswezen
93.04			9309000	9309000	Ov.pers.dnst	Diensten in verband met het lichamelijk welzijn
93.05			9309000	9309000	Ov.pers.dnst	Overige diensten, n.e.g.
95			9500000	9500000	H.h.diensten	Diensten van werknemers in particuliere huishoudens
99			9900000	9900000	Extratt.org.	Diensten van extraterritoriale organisaties en instellingen