

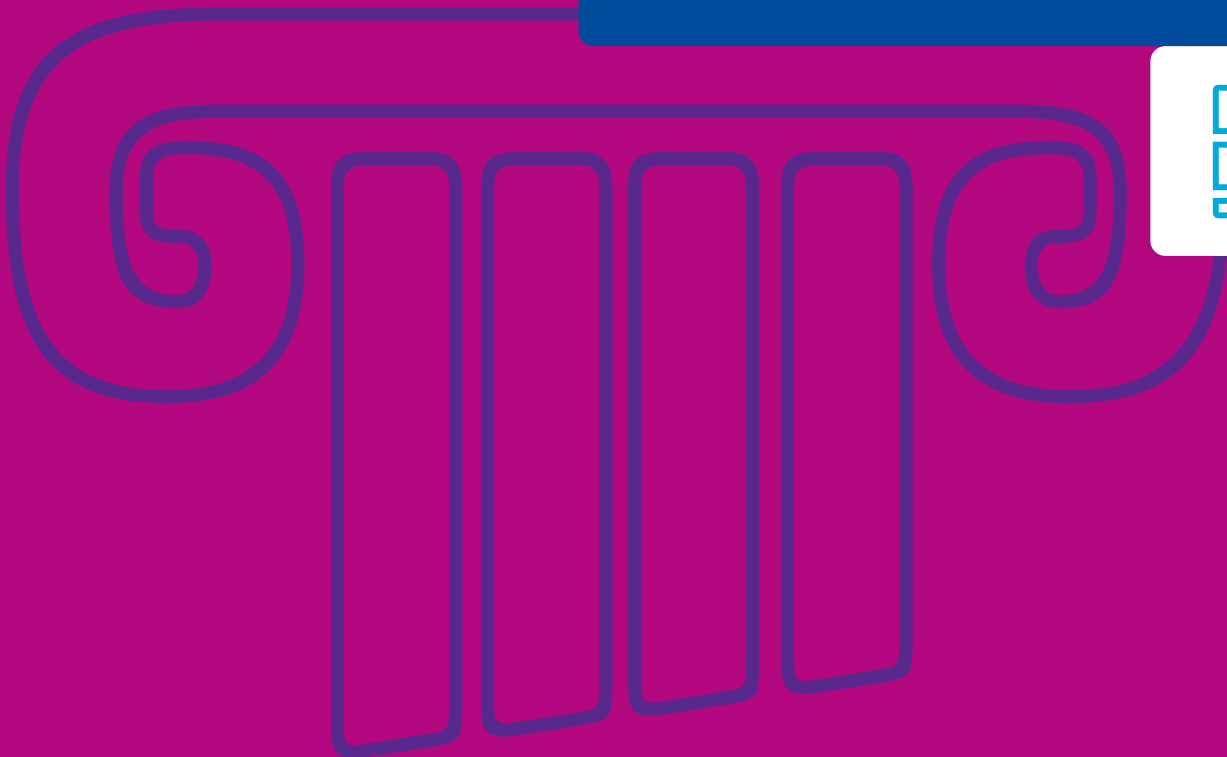
**Satellite account**

**for**

**culture and media 2015**

**How culture and media contribute**

**to the Dutch economy**





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## Explanation of symbols

Empty cell	Figure not applicable
.	Figure is unknown, insufficiently reliable or confidential
*	Provisional figure
**	Revised provisional figure
2018–2019	2018 to 2019 inclusive
2018/2019	Average for 2018 to 2019 inclusive
2018/19	Crop year, financial year, school year, etc., beginning in 2018 and ending in 2019
2016/17–2018/19	Crop year, financial year, etc., 2016/17 to 2018/19 inclusive

Due to rounding, some totals may not correspond to the sum of the separate figures.

## Colophon

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# Summary

Alongside their social relevance, the economic importance of culture and media is now attracting more attention. This has been especially true since the turn of the century. Yes, culture and media cost money, but they also make a clear contribution to employment and the economy in the Netherlands. There has been a lack of good, reliable tools to demonstrate this economic meaning in macro-economic terms; a satellite account is one of those tools. A satellite account is a good fit for the national accounts, which offer a macro-economic description of the Dutch economy using internationally agreed definitions and methods. For this reason, the Ministry of Education, Culture and Science has commissioned Statistics Netherlands (CBS) to compile the first-ever satellite account for culture and media.

This satellite account for culture and media calculates the key macro-economic variables (production, consumption, value added, employment, etc.). This account has been distilled from the description of the Dutch economy as a whole (the national accounts), making it possible to quantify the share of culture and media in the various macro-economic totals. It is also possible to indicate the most important cultural and media products (i.e. goods and services) within the culture and media sector itself, as well as which industries play a greater or a lesser role in the culture and media sector.

This satellite account defines culture and media in terms of goods and services (CPA classification), whether or not those goods and services are categorised as culture and media. In the first instance this relates to the primary cultural and media products, roughly in line with the definitions provided by the EU (ESSnet-Culture) and UNESCO. In addition, CBS has formulated a set of guidelines that identify the extent to which supporting goods and supporting services further along the cultural and media product production and distribution chain should be included. There was less similarity between the approaches of the EU and UNESCO on this point. The guidelines formulated by CBS are worded as follows:

*Cultural and media products include not only all primary cultural and media products themselves (based on the values of 'creation' and 'cultural expression'), but also those goods and services which would not exist without these primary cultural and media products.*

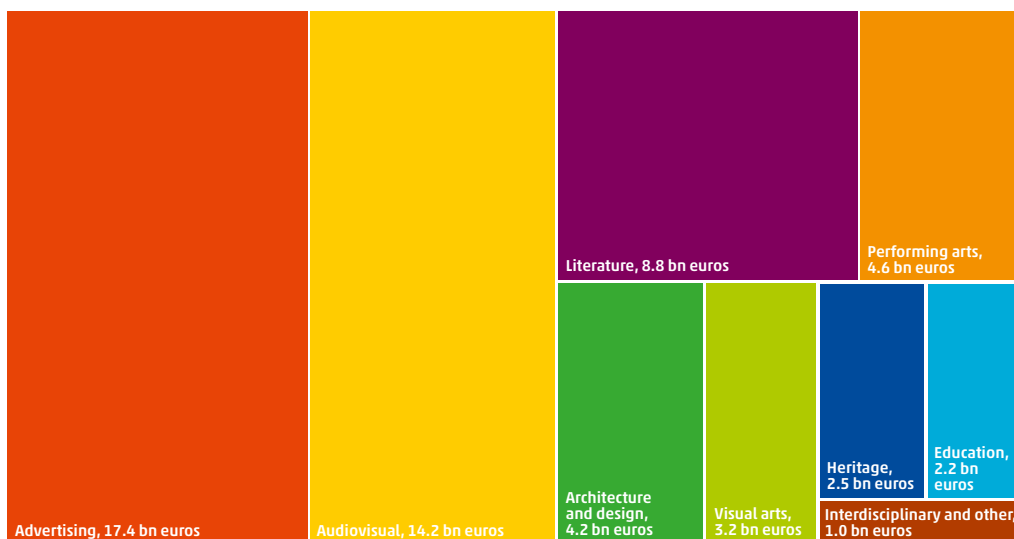
Some examples of primary cultural and media products are museum and library services, books, architectural services, advertisements, radio and television programmes, theatre productions, online games and photography. Examples of supporting cultural and media products include musical instruments, cameras, radios and television sets, and book binding and printing machines. That being the case, in this satellite account culture and media include not only traditional culture (museums, libraries, performing arts, etc.) but also the media (radio, TV, newspapers and periodicals, etc.) and the creative industry (architecture, design, advertising, etc.).

Finally, some goods and services have been included which are not really cultural or media products in themselves but which are inextricably linked to culture and media, such as shops and cafés in museums and investments in museum buildings.

## €58.1 billion supply of cultural and media products

The below figure displays the total supply of cultural and media products for each distinguished domain of cultural and media products. This supply is made up of the domestic production of cultural and media products, together with imports. The total amount comes to €58.1 billion. Within this supply of cultural and media products, the largest share of goods and services is associated with the domain of advertising at €17.4 billion (30 percent).

**Supply of cultural and media products by domain, 2015<sup>1)2)</sup>**



<sup>1)</sup> Supply (domestic production + imports) at basic prices in billions of euros.

<sup>2)</sup> Refers to the total of cultural and media products. This therefore excludes non-cultural and non-media products (investments, secondary returns of cultural institutions) and totals that are not allocated to the individual goods and services as distinguished in the national accounts (consumption by residents outside the Netherlands).

At a general level, the most important results in this first satellite account for culture and media are as follows:

### The contribution of culture and media to the economy as a whole

- The contribution of the culture and media sector to the Dutch economy as a whole (the Netherlands' GDP) amounted to €25.5 billion, or 3.7 percent in 2015. To put it into context, this is much more than the contribution of sports (1.0 percent) and just a little less than the contribution of tourism (4.0 percent).
- Expressed in labour years, employment in the culture and media sector amounted to 320,000, representing 4.5 percent of total employment. Work carried out by volunteers is not included in these employment figures (see Chapter 5 for more on this).
- The amount households spent on consuming culture and media was €14.1 billion, or 4.7 percent of the total consumer expenditure of households in the Netherlands; this amounts to €1,700 per year per household. For the record, this amount is not only made up of expenditure on visits to theatres and museums, watching TV or listening to music; it also includes expenditure on goods and services that are essential to those activities, such as the television set itself.

### Industries

- The arts and entertainment industry holds the largest share within the culture and media sector (19 percent), followed by advertising and market research (13 percent), publishing activities (11 percent) and trade and transportation (also 11 percent). In terms of trade and transportation, this relates primarily to the

indispensable role that this industry plays in the distribution of cultural and media products. Trade margins and transport costs are the industry's remuneration for (literally) bringing together the supply and demand of cultural and media products.

- Conversely, production in the arts and entertainment industry is made up almost entirely of cultural and media products (99 percent). The same is true for publishing activities (94 percent), radio, TV, film, sound (93 percent) and advertising and market research (87 percent). And although the trade and transportation industry contributes significantly to the culture and media sector, culture and media is not very important to trade and transportation (2 percent).

### **Supply of cultural and media products**

- Of the total supply of cultural and media products, in 2015 roughly three-quarters (76 percent) came of domestic production, with the remaining quarter coming from imports. This is comparable to the total Dutch economy, in which 72 percent of all available goods and services originated of domestic production.

### **Use of cultural and media products**

- Almost half (48 percent) of all cultural and media products are used to make other (end) products (intermediate consumption). These products are largely goods and services in the domain of advertising.
- 21 percent of cultural and media products are consumed by households.
- 21 percent of cultural and media products are exported. Half of these exports are exported of domestic production (51 percent); the other half (49 percent) are re-exports. Re-exports are goods which are imported into the Netherlands and stored here, before being exported again. The main sector that gains financially from this practice is the trade and transportation sector.
- The remaining 10 percent of the use of cultural and media products is made up of consumption by government (5 percent), gross fixed capital formation (4 percent) and changes in stocks (1 percent). The last item in this list also includes the balance of the purchase and sale of valuables, including museum pieces and works of art.

### **Culture and media by domain**

- Within the total supply of cultural and media products, advertising is the largest at €17.4 billion, making up 30 percent of the total. Cultural and media products in the audiovisual domain take second place, at €14.2 billion (24 percent of the total).
- Analysis of the consumption of cultural and media products by households identifies other domains. At €5.1 billion, or 40 percent, their expenditure on cultural and media products is greatest in the audiovisual domain, followed by literature (20 percent), performing arts (16 percent) and heritage (12 percent).

### **Government expenditure on culture and media**

- The consolidated<sup>1)</sup> expenditure of government on culture and media was €4.2 billion. Half of this amount related to expenditure arising from the production of the government's own cultural and media products, such as the public administration

<sup>1)</sup> Consolidated expenditure excludes expenditure within government, such as money spent by the central government on local authorities. This means that the expenditure per layer of government does not add up to the government total because, for example, although central government expenditure on local authorities is included in government expenditure, it is not included in the expenditure of the government in total (see also Chapter 4).



of culture and media, as well as the operations of museums and regional broadcasters that are part of the government sector. This production of cultural and media products by the government itself mainly occurs at a local level. The other half of government expenditure on culture and media concerned redistributive transactions such as subsidies and transfers of income and capital. Central government and local authorities are primarily responsible for this expenditure.

### Volunteer work

- CBS' employment figures do not include tasks carried out by volunteers. However, other sources indicate that in some areas of the culture and media sector volunteers do a substantial amount of work: 70 percent of the number of persons working in the performing arts in 2017 were volunteers/interns, and volunteers made up almost half (47 percent) of persons working at museums and two-thirds of people working at libraries. The share of volunteer work is significantly lower when expressed in labour volume, but without the work carried out by these volunteers – or if the volunteers were paid at market rates – the 'business model' of certain sectors within the culture and media sector would come under pressure.

### Macroeconomic indicators of culture and media, 2015<sup>1)</sup>

	Culture and media	Total economy	Share of culture and media
	million euros		%
Gross value added (basic prices)	23,200	614,986	3.8
Gross domestic product (market prices)	25,520	683,457	3.7
Domestic production	48,260	1,297,667	3.7
Imports	15,200	498,043	3.1
Consumption expenditure	17,480	475,147	3.7
Consumption by households (incl. NPISH)	14,140	303,470	4.7
Consumption by government	3,340	171,677	1.9
Gross fixed capital formation	2,670	132,464	2.0
Exports	13,760	570,178	2.4
Exports of domestic production	7,070	333,917	2.1
Re-exports	6,690	236,261	2.8
Changes in stocks <sup>2)</sup>	450	3,711	12.2
Balance of taxes and subsidies on products <sup>3)</sup>	-70	21,970	-0.3
Intermediate consumption	31,420	682,681	4.6
	number (x 1,000)		
Employed persons	410	8,806	4.7
Full-time equivalents	320	7,041	4.5

<sup>1)</sup> For culture and media the amounts are rounded to tens of millions and the numbers to tens of thousands.

<sup>2)</sup> Including balance of the purchase and sale of valuables.

<sup>3)</sup> Excluding non-deductible VAT.

# Acknowledgements

CBS would like to take this opportunity to thank everyone who has contributed to the production of this first-ever satellite account for culture and media for the Netherlands.

First of all, we would like to thank the Ministry of Education, Culture and Science for their financial support for this project, without which this satellite account could not have been created. Particular thanks are due to Mr Robert Oosterhuis.

We would also like to thank the supervisory committee for their constructive comments throughout the process. The members of the supervisory committee were: Marielle Hendriks (Boekman Foundation), Olaf Koops (Neo-observatory), Lydia Jongmans (Association of Netherlands Municipalities), Andries van den Broek (Netherlands Institute for Social Research), Lisa Baas (Netherlands Cultural Heritage Agency), Gerbrand Bas (Federatie Dutch Creative Industries), Rogier Brom (Boekman Foundation), Klazien Brummel (Council for Culture), Marijke Reuver (Ministry of Economic Affairs and Climate Policy), Ted Reininga (Ministry of Education, Culture and Science) and Robert Oosterhuis (Ministry of Education, Culture and Science).

Within CBS, Nico Heerschap, Raymond Kleingeld, Andries Kuipers and Luuk Schreven have contributed to the creation of the satellite account. We must also thank staff members from Statistics Netherlands' national accounts, whose advice has been of great support to the process.

1.

# Introduction

**The phenomena of culture and media are an essential part of our society. This is clear from a certain level of government involvement, ranging from subsidising third parties to offer cultural and media products (i.e. goods and services) for a reasonable price, through (where necessary) producing its own cultural and media products and imposing a certain amount of regulation on the sector, for instance by safeguarding a minimum level of plurality in the media landscape, to promoting both existing and new forms of culture and media, both online and offline.**

Culture and media are also important to people as leisure activities. This is clear from their visits to museums and theatres, time spent watching television and reading books, etc. In addition to this more passive cultural and media participation, there is also a large group of people who – whether professionally or not – take an active role in expressions of culture and media. These people may be creative artists themselves, but the expressions discussed here also include children’s artistic development in areas such as music or performing arts education, as well as parents who play in a local band.

The generation of cultural and media products is not limited to just one or two industries; these products are created in a variety of different industries. Of course the arts and entertainment industry is at the heart of the culture and media sector, but cultural and media products are also created by publishers, radio and television, education, architects and – as has already been mentioned – the government itself.

Alongside their social relevance, the economic importance of culture and media is now attracting more attention. This has been especially true since the turn of the century. The discussion in this area often revolves around the subsidies the government should or should not offer to the various cultural and media organisations. Yes, culture and media cost money, but they also make a clear contribution to employment and the economy in the Netherlands and can have a positive impact on the economic activity in a given region. There has been a lack of good, reliable tools to demonstrate this economic meaning in macro-economic terms; a satellite account is one of those tools. One key strength of a satellite account is that it aligns with the national accounts, which follow international standards in outlining the nature and size of the Dutch economy. This is why the Ministry of Education, Culture and Science has commissioned Statistics Netherlands (CBS) to compile the first-ever satellite account for culture and media.

This initial proof of concept of a satellite account describes the phenomena of culture and media as an ‘ordinary’ industry which produces goods and services and which thereby contributes to employment and the economy in the Netherlands. The user of these goods and services is also identified. What volume of cultural and media products is consumed by households? How much is exported? This first satellite account for culture and media relates to the year 2015. This is because the satellite account for culture and media is based on the final national accounts; these are the most detailed accounts in terms of goods and services and industries. A final year offers the most detailed data from which this first satellite account can be distilled. The final figures from the national accounts for 2015 were available at the start of this project.

In order to compile a satellite account for culture and media, we must first answer the question of what culture and media involves. This question is covered briefly below. Appendix I goes into greater detail on this subject and includes the final list of all goods and services included in the category of culture and media for the purposes of this satellite

account. To promote a proper interpretation of the figures presented, this chapter also looks briefly at exactly what a satellite account is. Because this is a complex topic, a more extensive exploration can be found in Appendix II.

## What is culture and media?

Culture and media have been defined according to the *Classification of Products by Activity*, 2008 edition (CPA 2008). This is an internationally harmonised list of goods and services used by the international statistical community when compiling statistics. Culture and media are therefore not defined in terms of industries; it is the good or service that determines whether something counts as culture or media, and not the industry that produces certain goods and services. This needs to be emphasised, because most countries which calculate the economic importance of culture and media include industries which may or may not fall under the culture and media sector (see also Chapter 6). The *Monitor Creatieve Industrie* ('Creative Industry Monitor') (iMMovator, 2017) also defines the creative industry as a collection of industries, and not as a collection of goods and services (see also Appendix III). However, an approach from the point of view of goods and services is methodologically more sound because it deals exclusively with cultural and media products. After all, not all goods and services produced by a particular industry within the culture and media sector are themselves cultural and media products. And the reverse is also true: industries which are not generally included in the culture and media sector also produce cultural and media products.

All that being said, which goods and services from this CPA 2008 count as culture and media? The EU's internationally coordinated list was consulted in the first instance (ESSnet-Culture, 2012). This list describes the core domains of culture and media using specific criteria, of which 'creation' and 'cultural expression' are the most important. In addition, CBS has formulated a set of guidelines that identify the extent to which supporting goods and supporting services further along the cultural and media product production and distribution chain should be included. ESSnet did this to a certain extent, but not consistently; musical instruments were counted as culture and media, for example, but cameras were not. The guidelines formulated by CBS are worded as follows:

*Cultural and media products include not only all primary cultural and media products themselves (based on the values of 'creation' and 'cultural expression'), but also those goods and services which would not exist without these primary cultural and media products.*

Some examples of primary cultural and media products are museum and library services, books, architectural services, advertisements, radio and television programmes, theatre productions, online games and photography. Examples of supporting cultural and media products include musical instruments, cameras, radios and television sets, and book binding and printing machines.

The resulting list of cultural and media products is supplemented by yields from ancillary activities carried out by cultural organisations in the arts and entertainment industry, such as catering venues and museum shops. Catering and retail may not be cultural or media

products in themselves, but for the purposes of this satellite account they are viewed as (economically) inextricably linked with the cultural activities of the organisations in question.

Investments in cultural buildings by the government and the arts and entertainment industry have also been included. Again, although these buildings themselves are not cultural or media products, for these purposes they are used to such an extent to achieve a cultural expression that they are inextricably linked with that expression; one example of this is the construction and renovation of museums.

## What is a satellite account?

A satellite account is an economic description of a specific phenomenon linked to the national accounts. The national accounts provide the quantitative description of the Dutch economy as a whole. These national accounts describe all transactions made in the Dutch economy, consistently and in keeping with accounting standards. Supply and use tables play an important role.

The supply table shows the supply of the various goods and services. The supply equals what is produced in the Netherlands plus what is imported. The table shows the domestic production per industry of each of the goods and services, as well as imports.

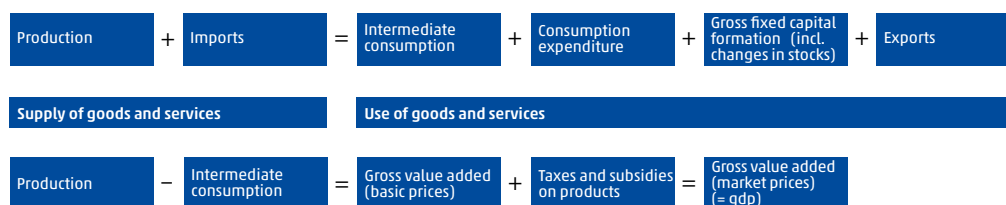
The use table describes the use of these goods and services. A distinction is made between intermediate consumption and final expenditure. Intermediate consumption of goods and services is their use by companies and organisations as input for other products. The final expenditure is divided into exports, consumption expenditure by households (including non-profit institutions serving households, NPISH) and by the government, gross investments in fixed assets (i.e. gross fixed capital formation) and changes in stocks. The total of each row of the use table is ultimately equal to the total of the corresponding row in the supply table. Figure 1.1 illustrates this in the first equation.

The second equation in Figure 1.1 shows how value is added through the production of goods and services. The value of the goods and services produced minus the value of the other goods and services necessary for that production (intermediate consumption) gives the value added by the production of the goods and services in question. This value added forms the remuneration for the labour and capital used in production. The value added is calculated separately for each industry. The sum of the value added in all industries – supplemented with the balance of taxes and subsidies on products – ultimately yields the gross domestic product (GDP). The value added in an industry therefore shows the contribution the industry makes to the total prosperity of the Netherlands (the GDP).

This means that, once the exercise outlined here has been completed for all cultural and media products, the supply and use of all these cultural and media products become clear. This makes it possible to present the share of these cultural and media products in the various macro-economic figures, and thus present the share of the culture and media sector in the Dutch economy (the GDP). This exercise ultimately produced a supply and use table for culture and media including 108 cultural and media products and 128 industries.

To improve the robustness of the results and the usability of the publication, in the end this was 'condensed' to 23 industries and 24 cultural and media products (see Table 1 at the end of this publication).

### 1.1 Macroeconomic equations of supply, use and value added



**2.**

**Culture and media**

**from a**

**macro-economic**

**perspective**



**How do culture and media contribute to key macro-economic figures regarding the Dutch economy? This chapter outlines the nature and the extent of the culture and media sector in comparison with the Dutch economy, and indicates which cultural and media products are most important in this regard. Finally, there is a review of the contribution made by the various industries to the culture and media sector, and vice versa: the importance of culture and media to those industries themselves.**

## 2.1 Culture and media and the Dutch economy

In this section, the most important indicators of the satellite account for culture and media are discussed and compared with the economy as a whole (see Table 2.1.1). This is followed by an exploration of the contribution of products which are not related to culture and media but which have nonetheless been included in the satellite account for culture and media.

### 2.1.1 Macroeconomic indicators of culture and media, 2015<sup>1)</sup>

	Culture and media	Total economy	Share of culture and media
	million euros		%
Gross value added (basic prices)	23,200	614,986	3.8
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<sup>2)</sup> Including balance of the purchase and sale of valuables.

<sup>3)</sup> Excluding non-deductible VAT.

### Gross domestic product

The contribution of the culture and media sector to the Dutch economy as a whole (the Netherlands' GDP) amounted to €25.5 billion, or 3.7 percent. To put that into perspective: in the satellite account for sports, the share of sports in the GDP was estimated at 1.0 percent (CBS, 2012); the share of tourism in 2015 came to 4.0 percent (CBS, StatLine).

### **Domestic production and import**

In 2015, the total domestic production of the culture and media sector came to almost €48.3 billion, or 3.7 percent, of the total production value of the Dutch economy. Culture and media's share in total imports came in a little way behind, at 3.1 percent. Of the total supply of cultural and media products, in 2015 roughly three-quarters (76 percent) came of domestic production, with the remaining quarter coming from imports. This is comparable to the total Dutch economy, in which 72 percent of all available goods and services originated of domestic production. The largest groups of goods and services in the domestic production of cultural and media products were advertising services (19 percent) and publishing services (17 percent). More than one-third of imported cultural and media products consisted of audiovisual equipment (36 percent) (see also Table 1 at the end of this publication).

### **Consumption expenditure**

Of the separate consumption expenditure categories, the share of culture and media was greatest in the consumption by households, incl. NPISH (€14.1 billion or 4.7 percent); the most important group of goods and services was publishing services (newspapers and periodicals, books, online games, etc.) at 18 percent. In 2015, 1.9 percent of government consumption consisted of culture and media. Subsidised education was responsible for more than half of this consumption by the government. Subsidised education is largely financed from collective funds and consumed by the government 'for the benefit of' households. In reality, of course, it is ordinary people who receive this education.

### **Exports**

The share of cultural and media products in total exports was 2.4 percent. The most important item under exports of domestic production was the yield from licences and royalties (25 percent). These serve as remuneration for the use of cultural expressions produced in the Netherlands (a book, music, film or television programme format, etc.) or a production by a Dutch artist or artistic company overseas. In 2015, 21 percent of all cultural and media products were exported; for the economy as a whole, this figure was 31 percent of all products. Half of all the cultural and media products that were exported (51 percent) came of domestic production. The same figure for the economy as a whole was 59 percent. In comparison with the economy as a whole, exports of cultural and media products rely a little more on re-exports. Audiovisual equipment made up more than half of re-exports of cultural and media products. Re-exports are goods which, although they are exported by companies in the Netherlands, were not produced in the Netherlands. The main sector that gains financially from this practice is the trade and transport sector.

### **Investments and stocks**

The culture and media sector had a 2.0 percent share in gross fixed capital formation in 2015. In part, the investments made by the culture and media sector are cultural and media products that are counted as investments, such as audiovisual equipment, printing machines and architectural services. Own account investments also contributed to this total; this category includes original artworks which are considered to be capital goods and which, in the form of licences and royalties, generate income for the artists in question. Investments in assets such as cultural buildings by the arts and entertainment industry and the government are also considered to be investments by the culture and media sector. Buildings are not generally designated as cultural or media products, but investments in buildings in the culture and media sector are considered to be made largely in the service of culture and media and are therefore categorised as culture and media sector investments (see also Table 1 at the end of this publication).

At 12.2 percent, the largest share of cultural and media products is in the item relating to changes in stocks. This is partly due to the fact that this item also includes purchases of museum pieces, which range from paintings to dinosaur bones. These goods are not considered to be investments, because they are not primarily seen as a production tool but rather mainly as an object or art object that retains its value over multiple years.

### **Taxes and subsidies on products**

Taxes and subsidies on products are taxes and subsidies that are levied or granted per unit produced. Examples include excise duties on gasoline and alcohol. The government artificially raises the price at which the producer may offer these products by levying taxes on products, which means that the consumer pays a higher purchase price. The intention here is usually to discourage consumption of the product in question. Because taxes on products are much higher than product subsidies in the Dutch economy as a whole, on balance this has the effect of raising prices. However, the balance of taxes and subsidies on products in the culture and media sector is negative (–€70 million); for these products, more subsidies are awarded than taxes collected. The subsidies are mainly granted to art, particularly performing arts. This means that these products can be offered at a lower price than would be the case without the subsidies (see also Tables 1 and 2 at the end of this publication).

Incidentally, subsidies on products are by no means the only subsidies the government awards to the culture and media sector. The sum the government extends to the culture and media sector in the form of non-product-related subsidies and income transfers is many times greater (see Chapter 4).

### **Intermediate consumption**

Almost half (48 percent) of all cultural and media products are used to make other products. Compared with the economy as a whole (37 percent), this is a significant amount. At 4.6 percent, cultural and media products have a large share in the Dutch economy's total intermediate consumption. Cultural and media products are a combination of products that are mainly consumed by households, such as museum and library services, and products that enjoy little or no direct consumption by households. One important example of the latter group is advertising services. Households do not purchase advertising services themselves; they are exposed to these services by companies, with the aim of selling them products. The cost of these advertising services to the companies (intermediate consumption) is only indirectly passed on to the consumer, in the price of the products that are ultimately sold.

Within the arts and entertainment industry, too, there is an economic division of labour which results for example in cultural productions being partly categorised as intermediate consumption. A writer, musician or programme maker produces little or nothing directly for the consumer; rather, they produce material for a publisher or producer who will ultimately take the economic risk in actually bringing the cultural expression to the audience

### **Non-cultural and non-media products**

Culture and media is defined through goods and services which are considered to be cultural and media products (see also Appendix I). However, a limited number of goods and services are included in the satellite account for culture and media which are not by nature cultural or media products. It is already noted that the investments made in assets such as cultural buildings by the arts and entertainment industry and by the government would be included in the culture and media sector, because they serve the purposes of art and culture to such an

extent that those purposes could not be achieved without them. One example of this is the construction or renovation of a museum. In addition, some of the secondary returns of the arts and entertainment industry are included in the satellite account for culture and media. Again, the reasoning is that these goods and services would not exist without the associated cultural and media products. Examples include the returns from cultural organisations' cafes and restaurants, the returns from museum shops, and providing courses, insofar as these are not included under cultural and media education. Taken together, the production and import of these products which at first glance do not appear to be cultural and media products come to €1.1 billion, or 1.7 percent of the total range offered by the culture and media sector (see also Table 1 at the end of this publication).

## 2.1.2 Use of cultural and media products versus the total economy, 2015

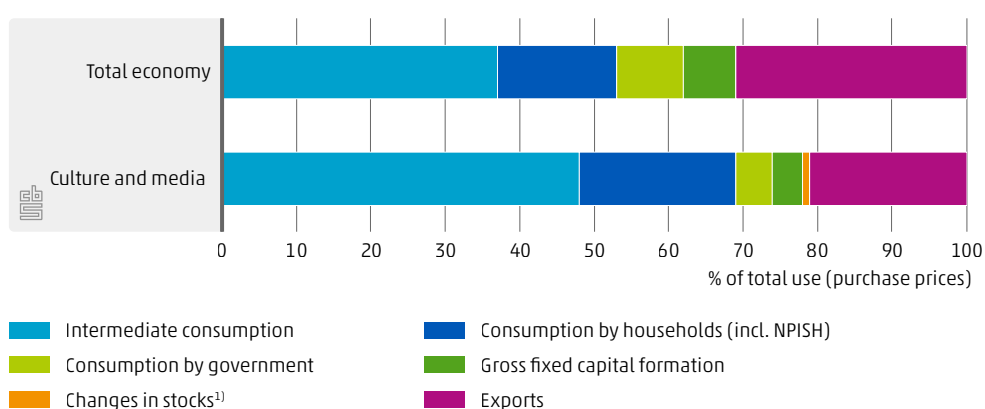


Figure 2.1.2 compares the use of cultural and media products to the use of all goods and services. This comparison supports the picture outlined above. Compared with the use of all goods and services, cultural and media products are somewhat more likely to be used as input for other (end)products (intermediate consumption) and to be consumed by households. Compared with the economy as a whole, on the other hand, cultural and media products are somewhat less likely to be exported or included as investments.

### 410,000 persons in employment

In 2015, employment associated with the production of cultural and media products amounted to 410,000 employed persons, or 4.7 percent of the total number of employed persons in the Netherlands. Their work equated to a labour volume of 318,000 full-time equivalents (fte), or 4.5 percent of total employment expressed in fte. A person employed in the culture and media sector worked an average of 0.8 fte, which is comparable to the average of all employed persons in the Netherlands in 2015.

The culture and media sector's share of total employment is therefore somewhat larger than its share in the total value added. The value added per fte in the culture and media sector is also somewhat lower than that for the economy as a whole: €73,000 as opposed to €87,000. One of the reasons for this is that, on average, the culture and media sector is somewhat less

capital-intensive than other sectors of the economy. However, it is also true that parts of the culture and media sector make extensive use of volunteers, which also influences the value added per fte (see also Chapter 5).

Of all persons employed in the culture and media sector, in 2015 two-thirds (65 percent) were employed as paid staff. The same figure for the economy as a whole is 83 percent. This shows that the culture and media sector has a relatively high number of freelancers.

The figures relating to employment in the culture and media sector can be found in Tables 4 and 5 at the end of this publication.

As has already been mentioned, volunteer work is not counted as employment in the national accounts and is therefore not assigned a value; in line with this decision, it was not included in the satellite account for culture and media. Chapter 5 nevertheless explores the volunteer work carried out in the culture and media sector on the basis of other available data.

## 2.2 Culture and media by industry

Which industries produce cultural and media products? How important does this make these industries to the culture and media sector? And vice versa: how important is the production of cultural and media products to the different industries?

The figures on which this section is based can be found in Table 1 at the end of this publication.

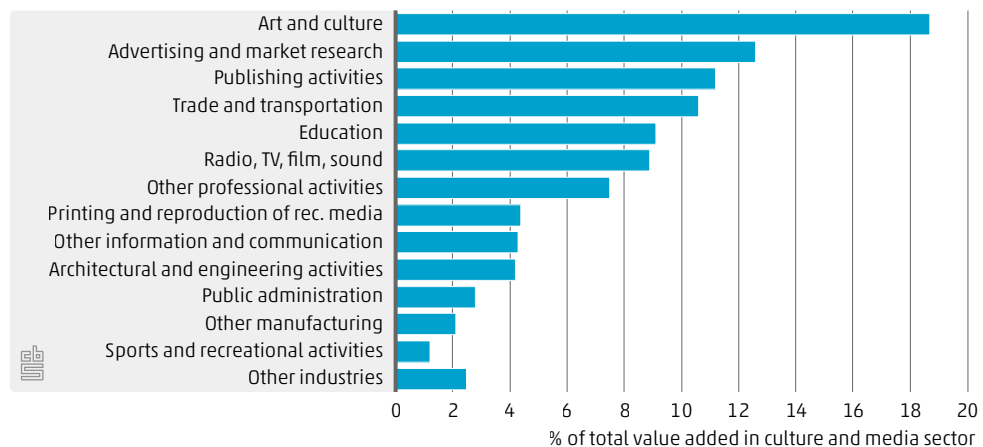
### **Arts and entertainment: the most significant industry in the culture and media sector**

The greatest contribution to the economic scope of the culture and media sector is provided by the arts and entertainment industry; 19 percent of the culture and media sector's total value added stems from this industry. The most important products in this industry are museum and library services and art itself. Art is understood to mean the work of the writers, sculptors and musicians, together with the theatres and opera houses where these arts are displayed or performed. The arts and entertainment industry is followed by advertising and market research (13 percent) and publishing activities (11 percent). The trade and transportation industry, which produces hardly any cultural and media products but which predominantly plays a role in the distribution of the cultural and media products, is in fourth place at 11 percent. The value added from this industry largely consists of the trade margins and transport costs achieved through the purchase, sale and transport of cultural and media products. However, the trade and transportation industry forms an indispensable link in the chain between cultural and media products' supply and demand.

### **Five industries predominantly produce cultural and media products**

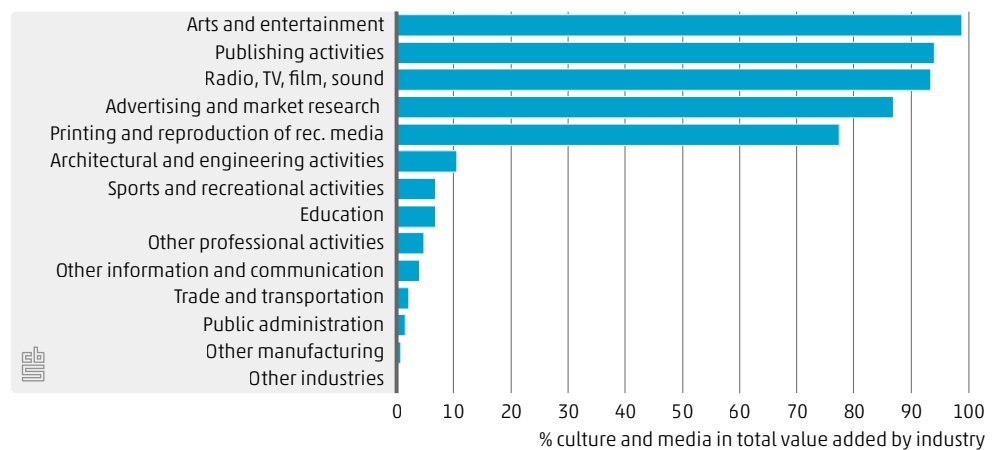
There are five industries that generate the majority of their value added through the production of cultural and media products. This share varies from 99 percent for the arts and entertainment industry itself to 77 percent for the industry which includes printing firms and the reproduction of recorded media. In the other distinct industries, the share of culture and media is less than 10 percent. It is striking here that, for example, although the trade and transportation industry makes an important contribution to the economic scope of the culture and media sector (see Figure 2.2.1), culture and media itself is not very important to the trade

## 2.2.1 Share of the various industries in culture and media sector, 2015



and transportation industry (see Figure 2.2.2). In other words: a low percentage of culture and media in a large industry can make a greater contribution to the culture and media sector than a high percentage of culture and media in a smaller industry (such as radio, TV, film and sound). A similar finding is true for education. Less than 7 percent of education services is cultural and media education, but because the education industry is a relatively large industry, this still contributes more than 9 percent to the value added in the culture and media sector.

## 2.2.2 Share of culture and media in the various industries, 2015



The importance of the various industries is of course influenced by the way in which they are compiled. Industrial design, graphic design, photography, translation and other consultancy activities are all incorporated into the other professional activities industry, where it is combined with services such as legal services and accountancy (see also Appendix II at the end of this publication). If industrial and graphic design etc. were to be published separately, its share of culture and media would of course be greater than the share for the industry

in which it is currently incorporated. However, it is not always possible to publish the basic material at the desired level of detail. That said, looking at the cultural and media products that are produced, it is possible to distinguish the most important products generated by this industry – in this case, those products related to design and photography (see Table 1 at the end of this publication).

**3.**

**Culture**

**and media**

**by domain**



**Chapter 2 describes the contribution of culture and media to the various figures for the Dutch economy, together with the different industries concerned. The various cultural and media products, the industries and the macro-economic figures themselves (production, consumption, imports and exports, employment, etc.) provide the building blocks for this narrative.**

This chapter groups the cultural and media products by domain and sets out the extent and the characteristics of each domain, with a view to ensuring that the domains as described align more closely with the structure used within the culture and media sector itself. Questions answered here include: in terms of economic scope, what is the mutual relationship between the cultural and media products that have been grouped as described? What is the structure of sales of these cultural and media products? The key perspective here is therefore the cultural and media products grouped by domain, and to a lesser extent the macro-economic figures and industries. Value added and employment are not described for each domain, because these figures are only calculated at the level of the industry. Because imports and exports, production, consumption, etc. are structured according to groups of goods and services, it is possible to describe these figures by groups of goods and services and consequently by domain.

### 3.1 Scheme of (sub)domains of cultural and media products

Domain	Subdomain
Heritage	Heritage
Performing arts	Performing arts
Visual arts	Photography Other visual arts
Literature	Books Newspapers and periodicals Other literature
Audiovisual	Film and video Radio, TV Other audiovisual
Advertising	Advertising
Architecture and design	Architecture Design
Education	Education
Interdisciplinary and other	Interdisciplinary and other

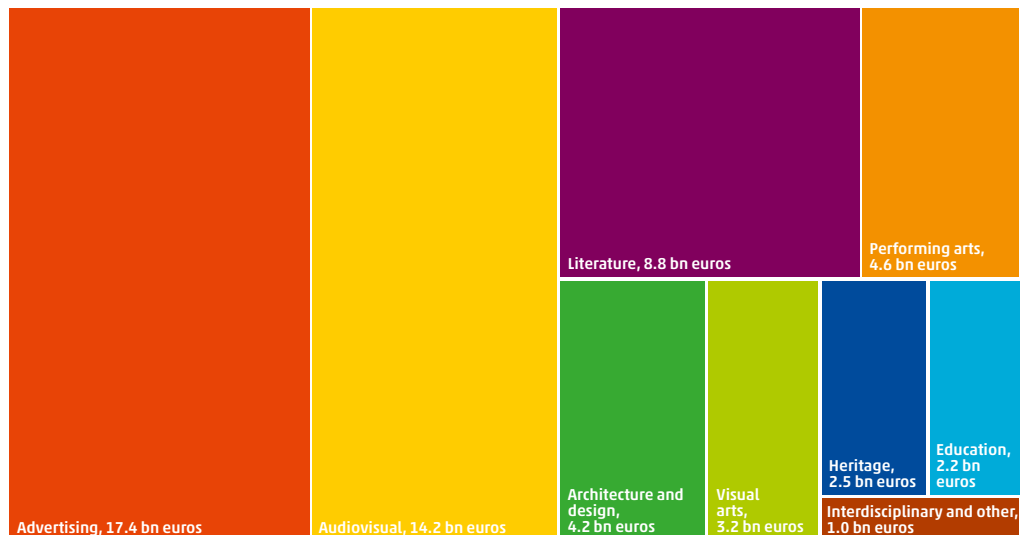
Diagram 3.1 shows the different domains and subdomains. Appendix I at the end of this publication shows precisely which product groups of goods and services belong to which domain and subdomain.

Tables 2 and 3 at the end of this publication underpin the figures and the narrative presented in this chapter.

## 3.1 Use per domain

To position the economic scope of the separate domains relative to each other, Figure 3.1.1 shows the supply – domestic production plus imports – of the cultural and media products grouped by domain. At €17.4 billion, the supply of advertising services is the largest, making up 30 percent of the total. Audiovisual products come in second at €14.2 billion, or 24 percent of the total. This means that, together, these two domains make up more than half of the total supply of cultural and media products.

### 3.1.1 Supply of cultural and media products by domain, 2015<sup>1)2)</sup>



<sup>1)</sup> Supply in basic prices in billions of euros.

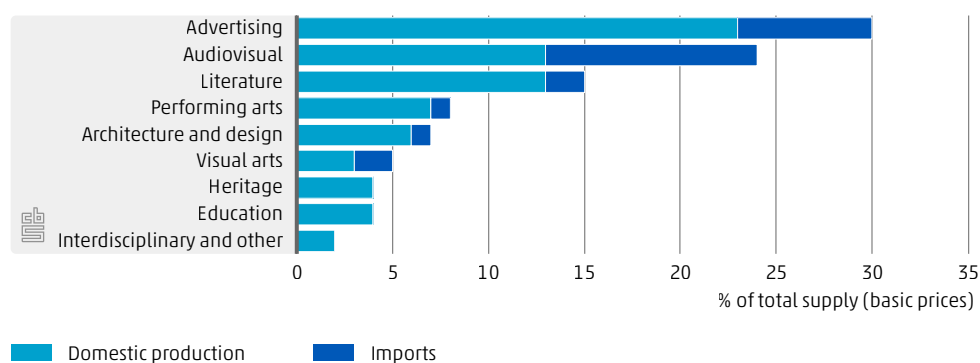
<sup>2)</sup> Refers to the total of cultural and media products. This therefore excludes non-cultural and non-media products (investments, secondary returns of cultural institutions) and totals that are not allocated to the individual goods and services as distinguished in the national accounts (consumption by residents outside the Netherlands).

A lot of money is handled in the domain of advertising, simply because businesses spend a lot of money on advertising services. This can vary from ordinary printing and advertisements to TV spots and online advertising. The audiovisual domain is large because it includes a relatively large amount of goods that are imported – and are therefore part of the supply – but that are ultimately exported again. Examples of these goods include TVs and film cameras. Products within the visual arts domain also make up a large share of the imports in the total supply. In the case of these products, too, it is true that some of the imported products – especially those necessary for photography – are later re-exported (see also Figure 3.2.1). For these domains, therefore, the supply does not necessarily correspond with domestic expenditure.

The situation in the domain of education is very different. This domain has almost no imports or exports. Cultural and media education arises almost entirely of domestic production, and is also consumed within the Netherlands. The share of imports is also relatively low in the domain of heritage, with these imports largely involving works of art and museum pieces.

Figure 3.1.2 indicates the origin of the total supply of cultural and media products in each domain: whether of domestic production or from imports.

### 3.1.2 Supply of cultural and media products, by domain and by origin, 2015<sup>1)</sup>



<sup>1)</sup> Refers to the total of cultural and media products. This therefore excludes non-cultural and non-media products (investments, secondary returns of cultural institutions) and totals that are not allocated to the individual goods and services as distinguished in the national accounts (consumption by residents outside the Netherlands).

## 3.2 Use per domain

As well as looking at the supply of products, it is perhaps more interesting to look at their use: where do the cultural and media products that are domestically produced or imported actually end up? Following on from Figure 3.1.2, Figure 3.2.1 indicates the destination of the supply of cultural and media products for each domain. Are these products sold in the Netherlands, or are they exported?

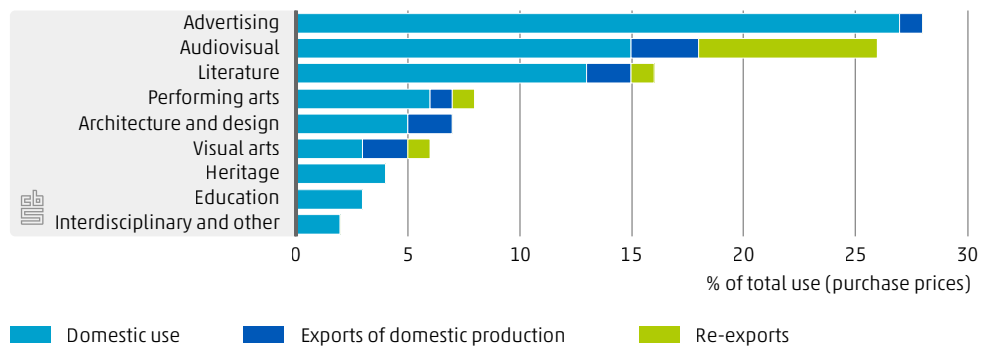
Logically, the overview of the use of cultural and media products paints the same picture as the supply: advertising is the largest category, while cultural and media products in the domain of interdisciplinary and other are the smallest. After products are domestically produced or imported, they are then used. Valued at basic prices (what the producer receives for them) while the use is valued at purchase prices (what the consumer has to pay for them). To find the use at purchase prices, the supply at basic prices is increased by adding the trade margins and transport costs and the balance of the taxes and subsidies on products. This means that the share of the audiovisual products in the use analysis is a little larger (26 percent) than in the supply analysis (24 percent), because these products in particular are affected by trade margins and transport costs and the effect of the taxes and subsidies on products that raise the price on balance (see also Table 2 at the end of this publication).

### Exports

Almost half of the use of visual arts products (46 percent) consists of exports, with a substantial proportion being re-exports. The most significant products in the export of visual arts are those necessary for photography, such as photographic plates and film and chemical preparations for photographic use.

Of the total use of audiovisual products, 40 percent are exports, more than half of which are re-exports. This means that the latter group of products are of very limited importance to the culture and media sector in the Netherlands. They are not part of domestic expenditure on cultural and media products, nor are they produced in the Netherlands.

### 3.2.1 Use of cultural and media products, by domain and by destination, 2015<sup>1)</sup>



<sup>1)</sup> Refers to total culture and media products. This therefore excludes non-cultural and non-media products (investments, secondary returns of cultural institutions) and totals that are not allocated to the individual goods and services as distinguished in the national accounts (consumption by residents outside the Netherlands, non-deductible VAT). Domestic use includes consumption by non-residents in the Netherlands. Exports exclude consumption by non-residents in the Netherlands.

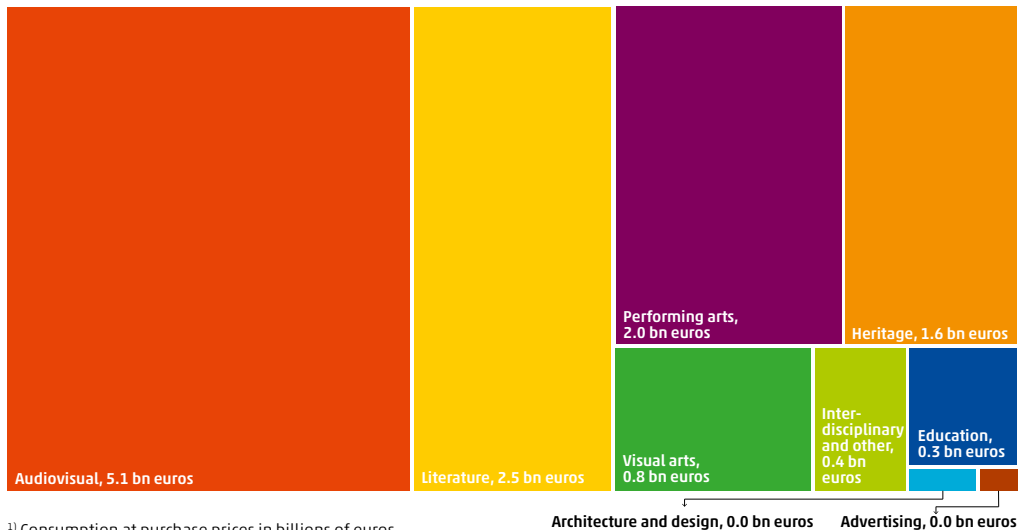
A total of 18 percent of the domain of literature was exported. Within that percentage, printers' ink and licences for the publication of books overseas were the most significant export products of domestic production. Re-exports consisted predominantly of machinery, including printing machines. The export percentage of the total use of the performing arts was also 18 percent. Export of domestic production particularly concerned equipment (microphones, speakers, amplifiers, etc.) and overseas performances by performing artists based in the Netherlands. Re-exports consisted primarily of equipment and musical instruments. Around one-fifth (22 percent) of products in the domain of architecture were exported. This exclusively concerns exports of domestic production, which are almost exclusively services and which are not generally re-exportable. It relates to architectural services carried out overseas and licences to produce products that were designed in the Netherlands.

#### Domestic expenditure on cultural and media products

The cultural and media products that are not exported are used within the Netherlands. After intermediate consumption, more than half of which consists of advertising, consumption by households (incl. NPISH) is the most important item within domestic expenditure. It is immediately apparent that the advertising domain has all but disappeared from household consumption (Figure 3.2.2). That is because, as has already been noted, households do not purchase advertising. Another domain which is of negligible importance in households' consumer expenditure is that of architecture and design. Here, too, this involves cultural and media products which are primarily used as input for other (end)products.

Within households' consumer expenditure, audiovisual products are predominant at €5.1 billion, or 40 percent of total household consumption. The most significant groups of goods and services in this regard are the telecommunications services for the distribution of the various TV packages and pay-to-view TV and the TV programmes made by the public broadcasters, but also the television sets themselves. At €2.5 billion, expenditure on literature takes second place. Within this domain, expenditure on books and textbooks was the greatest at €1.1 billion; this was closely followed by expenditure on newspapers and periodicals (€1.0 billion) (see also Table 3 at the end of this publication).

### 3.2.2 Consumption by households (incl. NPISH) of cultural and media products by domain, 2015<sup>1)2)</sup>



<sup>1)</sup> Consumption at purchase prices in billions of euros.

<sup>2)</sup> Refers to the total of cultural and media products. This therefore excludes non-cultural and non-media products (investments, secondary returns of cultural institutions) and totals that are not allocated to the individual goods and services as distinguished in the national accounts (consumption by residents outside the Netherlands, non-deductible VAT). Consumption by non-residents in the Netherlands is included.

Performing arts are in third place and largely consist of the consumption of the performances themselves: attendance at concerts and shows. Expenditure on 'things', such as musical instruments, are included in this category but make up a far smaller proportion. Heritage primarily consists of museum visits, but it also includes individual purchases of artworks for example. The largest proportion of the consumption of visual arts by households is formed by jewellery, followed by photography and items associated with photography. Exactly the opposite is true for the supply of products classed as visual arts. However, as has already been mentioned, many of the items necessary for photography are exported and are therefore not included in domestic expenditure such as household consumption. The consumption of education by households largely involves private cultural and media education. Education subsidised by the government is included in government consumption. In addition to public administration, products within the interdisciplinary and other domain consist of reservation services, guides and visitor information for events, conferences, exhibitions, etc.

The cultural and media products identified in household consumption may well intuitively best fit the strict description of what is thought of as culture. In 2015, total household consumption of cultural and media products amounted to €12.8 billion. After correcting for expenditure on cultural and media products by non-residents in the Netherlands (-), for expenditure by residents outside the Netherlands (+) and for non-deductible VAT (+) – which refers to items that are not differentiated by goods and services product group in the national accounts – a sum of €13.3 billion is reached for consumption expenditure of cultural and media products by households in the Netherlands. This comes to roughly €1,700 per household. As mentioned above, in addition to expenditure on theatre and museum visits, watching TV and listening to music, this amount also includes expenditure on goods and services that are necessary for these activities.

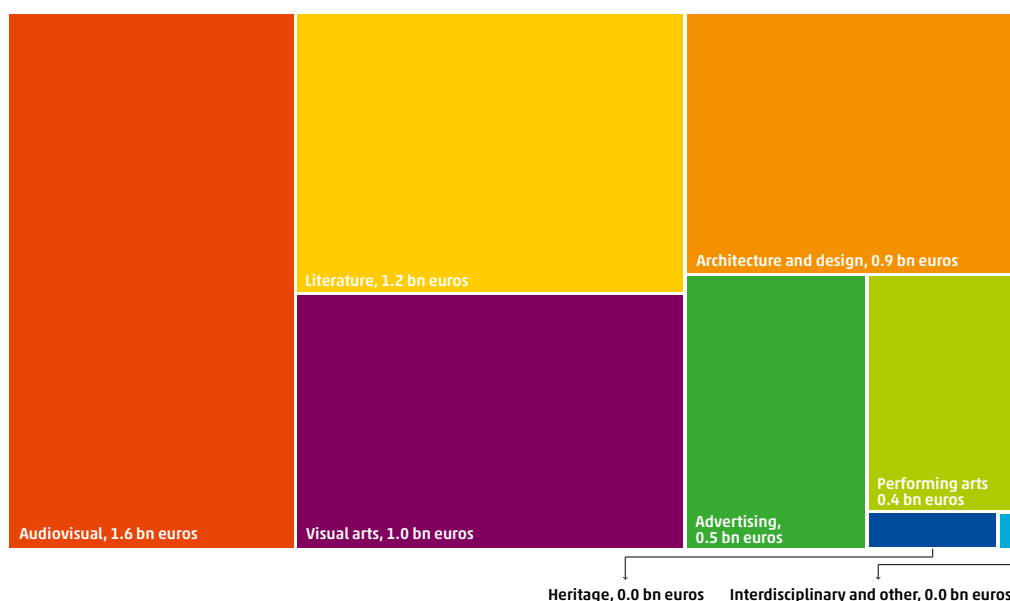
For reference: households' consumption expenditure of sports in 2012, as calculated in a comparable satellite account for sports, amounted to €1,100 per household (CBS, 2012).

## Exports of domestic production

To further illustrate the differences in the relationships between the various domains in each use category, Figure 3.2.3 shows exports of domestic production by domain. In contrast with consumption by households, the domains of architecture and design and advertising are significant factors in exports of domestic production. Audiovisual goods and services form the largest export category. This is a mixture of audiovisual equipment and licences for music, films, TV programmes and computer games. Licences are also an important proportion of exports of domestic production for literature and visual arts. Exports in the domain of heritage, including museum visits, are likely to have been underestimated because consumption of cultural and media products by non-residents (including 'tourists') is not given per group of goods and services, but rather formulated in a single calculation with consumption by residents and added to export figures. Museum visits by non-residents may be a significant item in this regard.

Total exports of domestic production amounted to €5.8 billion<sup>1)</sup>. This is lower than the value of re-exports (€6.7 billion). However, it was decided to present only exports of domestic production in Figure 3.2.3, because this generates the most value added for the Dutch economy. As identified earlier, re-exports primarily consist of audiovisual equipment (see Table 2 at the end of this publication).

### 3.2.3 Exports of domestic production of cultural and media products by domain, 2015<sup>1)2)</sup>



<sup>1)</sup> Exports (FOB value) in billions of euros.

<sup>2)</sup> Refers to the total of cultural and media products. This therefore excludes non-cultural and non-media products (investments, secondary returns of cultural institutions) and totals that are not allocated to the individual goods and services as distinguished in the national accounts (consumption by non-residents in the Netherlands).

Table 3.2.4 summarises for each domain where the various cultural and media products end up. Advertising makes up more than half of the intermediate consumption of cultural and media products. Within household consumption, the greatest expenditure is on audiovisual

<sup>1)</sup> When exports of cultural and media products consumed by non-residents are added to this figure, total exports from domestic production amount to €7.1 billion. However, consumption by non-residents is not given per group of goods and services.

products. Education is largely consumed by the government; heritage is largely consumed by households (see also Table 2 at the end of this publication).

### 3.2.4 Use of cultural and media products, by domain and by destination, 2015 <sup>1)</sup>

	Inter- mediate consump- tion	Consump- tion by households (incl. NPISH)	Consump- tion by govern- ment	Gross fixed capital formation	Changes in stocks <sup>2)</sup>	Exports of domestic production	Re-exports	Total use (purchase prices)
	% of total use (purchase prices)							
Visual arts	2	1	0	0	0	2	1	6
Literature	7	4	1	1	0	2	1	16
Audiovisual	6	8	0	1	0	3	8	26
Architecture and design	4	0	0	1	0	2	0	7
Education	0	1	3	0	0	0	0	3
Heritage	0	3	1	0	1	0	0	4
Interdisciplinary and other	0	1	1	0	0	0	0	2
Performing arts	3	3	0	0	0	1	1	8
Advertising	27	0	0	0	0	1	0	28
Total cultural and media products	49	21	5	4	1	9	11	100

<sup>1)</sup> Refers to the total of cultural and media products. This therefore excludes non-cultural and non-media products (investments, secondary returns of cultural institutions) and totals that are not allocated to the individual goods and services as distinguished in the national accounts (consumption by residents outside the Netherlands, non-deductible VAT). Consumption by households includes consumption by non-residents in the Netherlands. Exports excludes consumption by non-residents in the Netherlands.

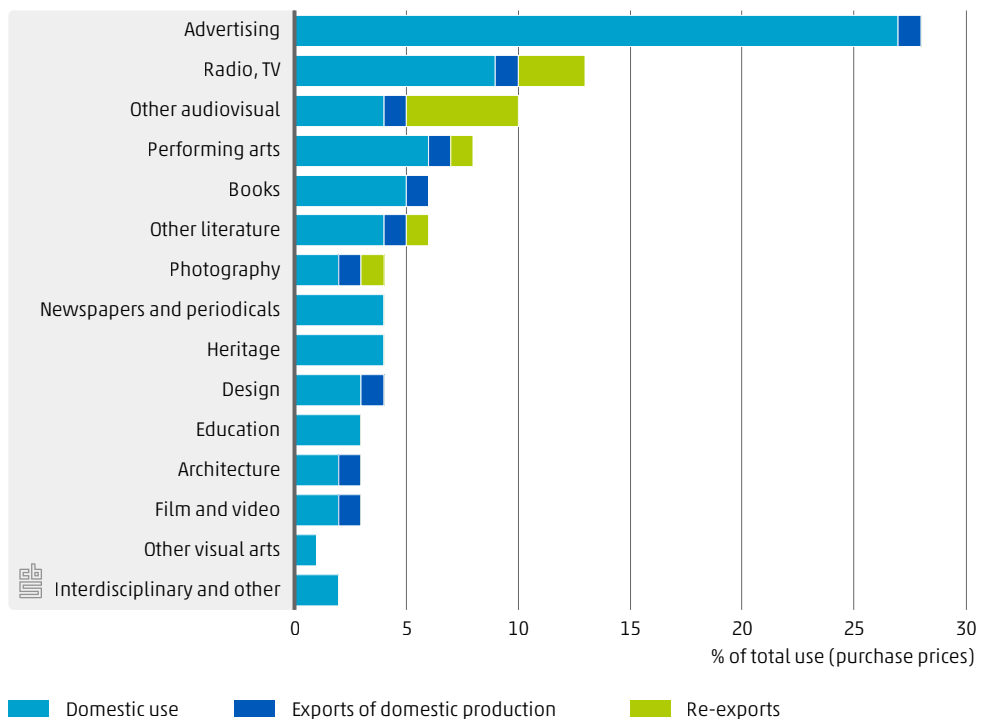
<sup>2)</sup> Includes balance of the purchase and sale of valuables.

## 3.3 Subdomains

In Table 3 at the end of this publication the supply and use table of cultural and media products is further divided into subdomains. It is also possible to describe the origins of the products associated with these subdomains – domestic production or imports – as well as their destinations: intermediate consumption, consumption by households or elsewhere. Figure 3.3.1 presents the total use, so including intermediate consumption, of the cultural and media products grouped in each subdomain, to provide greater insight into which subdomains are most important within a given domain. As with the domains, this importance can differ between the use categories. For example, although advertising has a large share in the total use of cultural and media products, in household consumption its share is practically nil. To illustrate the importance of the subdomains within household consumption of culture and media products, Figure 3.3.2 differentiates household consumption by subdomain.

As can be seen from Diagram 3.1 (see also Appendix III), not all domains are divided into subdomains. Advertising, for example, is not detailed beyond the level of simply 'advertising', which means it remains the largest subdomain when looking at the total use of cultural and media products. The audiovisual domain, on the other hand, is further divided into the three subdomains of radio and TV, film and video, and other audiovisual. Radio and TV is by far the largest of these subdomains, and it is the largest subdomain after advertising when looking at the total use of cultural and media products. One reason for the predominance of the subdomain of radio and TV is the import, export and re-export of television sets. The domain of visual arts is divided into photography and other visual

### 3.3.1 Use of cultural and media products, by subdomain and by destination, 2015<sup>1)</sup>



<sup>1)</sup> Refers to the total of cultural and media products. This therefore excludes non-cultural and non-media products (investments, secondary returns of cultural institutions) and totals that are not allocated to the individual goods and services as distinguished in the national accounts (consumption by residents outside the Netherlands, non-deductible VAT). Domestic use includes consumption by non-residents in the Netherlands. Exports excludes consumption by non-residents in the Netherlands.

arts, with photography being the larger of the two. The domain of literature is divided into three equal subdomains: books, newspapers and periodicals, and other literature. The total use of books and other literature amounted to €3.6 billion in 2015; for newspapers and periodicals this figure was €2.8 billion. The subdomain of books naturally includes the books and textbooks themselves, but also aspects such as library services and the printing and binding of books. The subdomain of other literature includes items such as printing ink, reference books and calendars, and machinery such as printing machines. The subdomain of newspapers and periodicals primarily consists of the printing of newspapers and periodicals and their purchase by readers, whether in the form of subscriptions or single purchases. Architecture and design is divided into the two subdomains of architecture and design; the use of design is somewhat larger than that of architecture.

#### Radio and TV is households' most significant item of expenditure

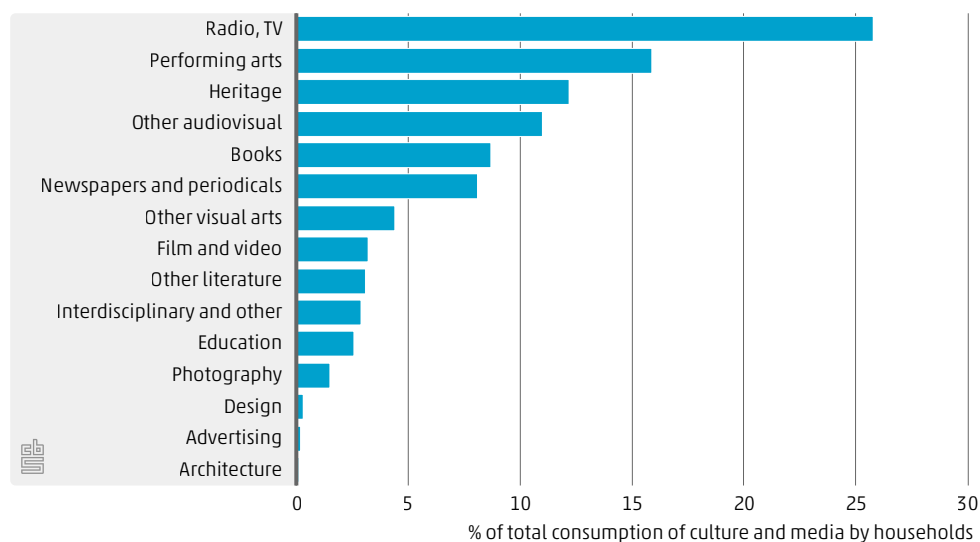
As with the division into domains, the division into subdomains shows that different subdomains are more predominant in household consumption, than in the total use of cultural and media products. The key items of household consumption are radio and TV, performing arts, heritage and books: cultural and media products on which households are expected to spend money. Expenditure on the other audiovisual subdomain concerns items such as expenditure on music downloads, music on digital players and computer games.



Within the total supply of cultural and media products, subdomains such as advertising, architecture and design are substantial in size but are not significant in household consumption.

Table 3 at the end of this publication shows exactly which subdomains are significant to the various use categories, and vice versa.

### 3.3.2 Consumption by households (incl. NPISH) by subdomain, 2015<sup>1)</sup>



<sup>1)</sup> Refers to the total of cultural and media products. This therefore excludes non-cultural and non-media products (investments, secondary returns of cultural institutions) and totals that are not allocated to the individual goods and services as distinguished in the national accounts (consumption by residents outside the Netherlands, non-deductible VAT). Consumption by non-residents in the Netherlands is included.

**4.**

**Government**

**expenditure on**

**culture and media**

**Within the framework of the national accounts, the government sector encompasses the classic government functions that are mainly concerned with public administration. In particular, this concerns the central government, local authorities, provinces, water boards and social security funds. The public administration sector in the supply and use table consists of these government layers and organisations, supplemented with services on which the government more or less has a monopoly, such as policing, the justice system and defence.**

In addition to this public administration sector, however, there is a large group of organisations and institutes that are also classified as government and which carry out tasks delegated to them by central government, the provinces and local authorities. These organisations and institutes are mainly included as non-profit institutions at a local or central government level. In a general sense, these include a large number of publicly financed educational establishments, sheltered employment, regional transportation organisations, waste processing firms and institutions concerned with health and welfare. Examples of institutions in the culture and media sector that are counted as government institutions include many libraries and museums, the Rijksmuseum Foundation, the National Library of the Netherlands, regional broadcasters and the Netherlands Broadcasting Corporation (NOS).

As has already been mentioned, the government organisations that concern themselves with public administration are grouped within the public administration sector. Government organisations such as libraries, museums and broadcasters in contrast are treated as part of the arts and entertainment industry, respectively the radio, TV, film and sound industry; so these are organisations that fall within the culture and media sector and not the public administration sector.

The information in the following box briefly explains which decision-making rules underpin the choice of whether or not to include an organisation in the 'government' or public administration sector.

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### **What does CBS include in the government?**

To produce macro-economic statistics about public finances, such as the general government balance and government debt, CBS defines the government according to European regulations and guidelines. As a general rule, two questions should be answered in order to determine whether an organisation should be included in the government:

- Do public institutions have decisive control? This means: are public institutions authorised to set the institution's general policy or programme?
- Is the institution a market producer? That is to say: does the institution operate in a market in which the prices and the amounts of its goods and services are determined by supply and demand?

Because this definition of a market producer is somewhat abstract, in order to determine whether or not a public entity is a market producer, the entity is tested against a concrete criterion: the '50% criterion'. This is based on the relationship between the sales and the production costs. To be considered a market producer, the public entity must cover at least 50 percent of its production costs through sales

over a continuous period of at least three years. For example: housing foundations and associations and the educational establishments financed by DUO are both public entities. When the 50% criterion is applied, it becomes clear that the housing foundations and associations cover almost all their production costs through sales, such as rental returns; they are therefore market producers, which makes them government corporations. The educational establishments, on the other hand, make almost no sales, which means that they are not market producers and therefore government organisations. For similar reasons, rail travel provider NS is a government corporation and rail network manager ProRail is a government organisation. Government corporations do not belong to the government sector; they are 'simply' part of the business sector.

On the basis of the above, the scope of the government sector is therefore greater than public administration alone (central government, local authorities, provinces, water boards). A large number of organisations that are counted as government organisations carry out duties delegated to them by the central government, local authorities, provinces and water boards. These duties belong to very diverse areas: from health and welfare through research and development to culture. Especially when it comes to other local government, many organisations are included in the statistics, such as welfare organisations, museums, libraries, sheltered workplaces and institutions for youth protection and juvenile rehabilitation.

Source: CBS, December 2016. [Wat rekent CBS tot de sector overheid?<sup>1\)</sup>](#)

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### **Central government**

In 2015, the central government spent €1.7 billion on cultural and media. A small proportion of this expenditure is related to the production of culture and media products (€142 million). The majority of this expenditure concerned subsidies and income transfers to organisations and institutions in the area of culture and media (€1,453 million). Some of these subsidies and income transfers relate to expenditure on organisations and institutions which are also included in the government or in another layer of government such as local authorities (€375 million). After separating culture and media into separate categories, the central government's expenditure comes to €706 million and €1,019 million respectively. The majority of the latter sum goes to the Dutch public broadcasters. Income transfers are extended to organisations without the expectation of a direct return, for example to cover an operating deficit. Subsidies are extended for a specific purpose. Capital transfers are intended to improve the equity position of the receiving organisation.

### **Local government**

In 2015, local authorities spent €1.8 billion on culture and media. Here, too, only a portion of this expenditure is related to the production of cultural and media products. The majority (€1,257 million) is made up of subsidies and income transfers, of which €642 million take place within government. In comparison with the central government and the local authorities, the provinces spend relatively little on culture and media (€236 million).

<sup>1)</sup> An updated version of this memorandum, together with a list of all organisations CBS includes in the government, is available at the following webpage (in Dutch): <https://www.cbs.nl/nl-nl/achtergrond/2018/31/wat-rekent-het-cbs-tot-de-sector-overheid->.

The non-profit institutions (NPIs) at a local level spent €1.3 billion on culture and media in 2015. These are the local museums, libraries and regional broadcasters that are treated as government organisations. In this case, the majority of the expenditure relates to the production of cultural and media products by these organisations themselves; the expenditure hardly comprises any subsidies or income transfers. In fact, these organisations are often the recipients of subsidies and income transfers from the central government, the local authorities and the provinces – this is one reason why these organisations are included in the government.

Subsidies, income transfers and capital transfers are therefore primarily extended by the central government, the local authorities and the provinces. The actual production of cultural and media products mainly takes place within the local NPIs.

The production value of government services in terms of culture and media is included in the supply and use table either under the public administration sector insofar as it relates to services in terms of public administration, or under arts and entertainment and under radio, TV, film, sound if it relates directly to culture and media products. Government expenditure in the form of transactions of redistribution, such as subsidies and income transfers, cannot be directly identified in the supply and use table. These transactions of redistribution concern the financing of cultural and media by government, not the production, consumption and value added of cultural and media products.

The government's total expenditure on culture and media in 2015 amounted to €4.2 billion. This is the government's consolidated expenditure, meaning that it does not include cash flows within the government. This is particularly relevant to the subsidies and income transfers. This is also the reason why, for example, the sum of subsidies and income transfers from the central government plus the local government is greater than the government total. Cash flows from central government to local government, and vice versa, are separated into central and local government and recorded as such, but for the government as a whole this expenditure is consolidated. In practice, this refers to expenditure associated with the production of government services in the area of culture and media, and to subsidies and income transfers extended to organisations and institutions active in culture and media, insofar as they are not considered government organisations.

#### **1.4 percent of government expenditure relates to culture and media**

In comparison with the total expenditure associated with the production of goods and services by the government (€124.5 billion), the share of culture and media is relatively modest (1.7 percent). For the central government this share was 0.4 percent, and for local government it was 2.6 percent. This was to be expected, because the government fulfils many more duties in the policy areas of general administration, education, public order and security, etc. than in the area of culture and media.

The share of culture and media in the total subsidies and income transfers extended by the government was 9.6 percent. For the central government this share was 1.4 percent, and for local government it was 15.4 percent. The share of culture and media is therefore greatest in the subsidies and income transfers extended by local government.

The share of culture and media in total government expenditure in 2015 was 1.4 percent. For central government this share was 0.9 percent, and for local government it was 2.7 percent.

## 4.1 Government expenditure on culture and media, 2015<sup>1)</sup>

	Government total <sup>2)</sup>							
	Central government				Local government among which <sup>3)4)</sup>			
			National government	Other central government	Municipalities	Provinces	NPIs local <sup>5)</sup>	
<b>Government expenditure on culture and media</b>	<b>million euros</b>							
Expenditure associated with production <sup>6)</sup>	2,106	174	142	32	1,932	576	44	1,312
Other expenditure	2,097	1,546	1,583	218	719	1,260	192	23
of which subsidies and income transfers among which within government	1,986	1,453	1,490	218	679	1,257	159	10
capital transfers	0	138	375	18	8	642	112	1
other expenditure <sup>7)</sup>	104	98	98	0	28	5	31	1
	7	-5	-5	0	12	-2	2	12
<b>Total government expenditure on culture and media</b>	<b>4,203</b>	<b>1,720</b>	<b>1,725<sup>8)</sup></b>	<b>250</b>	<b>2,651</b>	<b>1,836</b>	<b>236</b>	<b>1,335</b>
<b>Total government expenditure</b>								
Expenditure associated with production <sup>6)</sup>	124,492	45,977	27,007	18,970	73,891	30,046	.	.
Other expenditure	182,267	138,606	149,612	2,359	23,662	23,664	.	.
of which subsidies and income transfers among which within government	20,754	101,553	112,529	781	4,423	10,749	.	.
capital transfers	0	86,535	98,247	45	303	8,427	.	.
other expenditure <sup>7)</sup>	4,625	7,583	7,707	1,452	1,820	542	.	.
	156,888	29,470	29,376	126	17,419	12,373	.	.
<b>Total government expenditure</b>	<b>306,759</b>	<b>184,583</b>	<b>176,619</b>	<b>21,329</b>	<b>97,553</b>	<b>53,710</b>	<b>.</b>	<b>.</b>
	<b>%</b>							
<b>Share of culture and media in:</b>								
Expenditure associated with production <sup>6)</sup>	1.7	0.4	0.5	0.2	2.6	1.9	.	.
Other expenditure <sup>7)</sup>	1.2	1.1	1.1	9.2	3.0	5.3	.	.
among which subsidies and income transfers	9.6	1.4	1.3	27.9	15.4	11.7	.	.
<b>Total government expenditure</b>	<b>1.4</b>	<b>0.9</b>	<b>1.0</b>	<b>1.2</b>	<b>2.7</b>	<b>3.4</b>	<b>.</b>	<b>.</b>

<sup>1)</sup> Expenditure on policy areas 8.02 Culture and 8.03 Broadcasters and publishers from the Classification of the Functions of Government (COFOG).

<sup>2)</sup> In addition to central and local government, social security funds also come under 'government'. The social security funds' expenditure is therefore included in the total for the government but not listed separately because expenditure on culture and media is nil.

<sup>3)</sup> For local authorities, provinces and NPIs local, it is not possible to fully correct for cash flows within the layer of government in question (consolidation). This means, for instance, that cash flows may occur from one local authority to another. This applies in particular to the subsidies and income transfers and capital transfers.

<sup>4)</sup> Water boards and some institutes of higher education also belong to local government. These institutes' expenditure is therefore included in the total expenditure of local government but not stated separately because expenditure on culture and media is nil.

<sup>5)</sup> Includes joint schemes.

<sup>6)</sup> Employee remuneration, intermediate consumption, depreciation, non-product-related taxes.

<sup>7)</sup> E.g. net investments, balance of purchase and sale of non-produced financial assets and income from capital.

<sup>8)</sup> Incl. €1,019 million to 8.03 Broadcasters and publishers.

The divide in the government expenditure outlined above also underscores the dilemma facing the government: should it take on the production of cultural and media products itself, out of a conviction that these facilities should be available and safeguarded at a reasonable price? Or should it leave the production of cultural and media products to the 'market', and extend subsidies to these market actors as necessary to safeguard that same availability and reasonable price? If the government takes on the production itself, it must also accept the risk of a potential operating deficit. If the provision of cultural and media

products is left to third parties, those third parties would be responsible for the operating risk and government expenditure should, in principle, not rise above the agreed subsidy. The latter construction makes it easier for the government to keep its expenditure under control.

**5.**

**Volunteer work**

**in the**

**culture and**

**media sector**



## Introduction<sup>1)</sup>

In addition to sports and education, volunteer work is often also associated with culture-related activities. This is especially true of the core of the culture and media sector, such as museums, performing arts, artistic development, heritage, hobby clubs and circles of friends. In contrast, in other parts of the culture and media sector as defined for this satellite account, such as design, architecture, media and advertising, there is much less or even no volunteer work: volunteering is concentrated in a specific part of the culture and media sector.

Volunteer work is not counted as employment in the national accounts and is therefore not included in the satellite account for culture and media. This means that services provided by volunteers do not count towards the use of labour. The output of volunteers, on the other hand, can be seen in the production of a company or organisation as a whole. In this way, volunteers' output is implicitly allocated to the use of labour of the paid employees. This has an effect on the level of labour productivity, which is calculated as the quotient of the gross value added and the paid use of labour expressed as labour volume in full-time equivalents.

Because volunteer work is so important, especially to the core of the culture and media sector, the satellite account is supplemented with figures from other sources relating to the extent of volunteer work. These figures mainly involve the relative participation in volunteer work, numbers of volunteers and labour volume. However, the available figures do not give a complete picture, or are not detailed enough to precisely delineate the services volunteers provide to the culture and media sector. The figures relate in part to the deployment of volunteers in cultural associations and hobby clubs. The question asked in the survey, together with the examples provided, seems to suggest that professional organisations may not deploy volunteers, or do so to a lesser extent. However, people who volunteer at a museum or concert venue are considered to answer 'Yes' to this question, and further analysis of the source material indicates that this is the case in practice, too. In addition, separate data from other CBS statistics provide information about the use of volunteers in museums, the performing arts and libraries. These data were provided by the organisations and institutions themselves.

Finally, using the work of volunteers within cultural associations as an illustration, this chapter includes a box that contains a calculation of how their labour relates to that of the paid employees and what the cost would be if these volunteers were also paid 'in line with the market'.

### **How many Dutch people volunteer, and who are they?**

CBS defines volunteer work as freely chosen and unpaid activity within certain formal organisations that is done for the good of other individuals or society.<sup>2)</sup> On the basis of this definition, 48.5 percent of the Dutch population aged 15 years and older did volunteer work at least once in 2017 (around 6.9 million people).<sup>3)</sup> That percentage is slightly lower

<sup>1)</sup> For a comprehensive exploration, see the article by Arends, J. and Schmeets, H., *Vrijwilligerswerk: activiteiten, duur en motieven* ('Volunteer work: activities, duration and motivations'), CBS, July 2018.

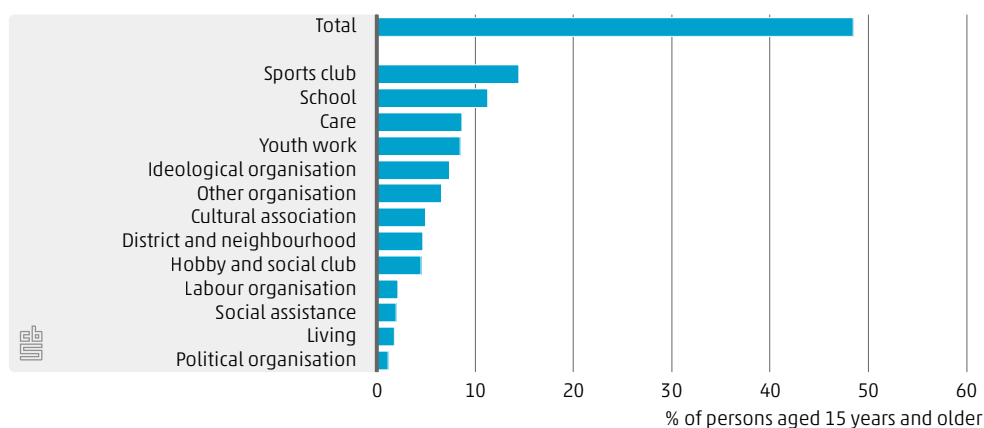
<sup>2)</sup> The Dutch Tax Authority's definition is somewhat stricter. To them, a volunteer is a person who, without obligation and without pay, does work for an organisation or institution that is not subject to corporate tax or for a sports organisation, without receiving any actual payment for the tasks completed.

<sup>3)</sup> See the CBS study *Sociale samenhang en welzijn* ('Social cohesion and welfare').

than in 2012, when 50.5 percent of this group of persons did volunteer work. The most common forms of volunteering were for sports clubs (14.5 percent) and schools (11.3 percent) (see Figure 5.1).

In general, the people who volunteer relatively often are aged between 35 and 45 years (59.4 percent), people with a higher level of education (higher vocational education (HBO) 58.9 percent; university education (WO) 58.2 percent), a member of a parental couple with at least one child living at home (57.9 percent) or people who live in rural areas (53.8 percent). The proportions of women and men who did volunteer work in 2017 were virtually the same (Source: CBS, StatLine).

### 5.1 Volunteer work<sup>1)</sup> by type of organisation, 2017



<sup>1)</sup> Volunteer work for organisations or associations in the past 12 months. This may involve managerial or other activities.

In addition to CBS, the Center for Philanthropic Studies at VU Amsterdam also studies volunteer work in the Netherlands.<sup>4)</sup> According to the study *Geven in Nederland 2017* ('Giving in the Netherlands 2017'), 36 percent of the Dutch population did volunteer work in 2016. There is a gradually diminishing trend relative to 2010 and 2012, when respectively 41 and 38 percent of the Dutch population did volunteer work. This research also shows that volunteer work is most common in the field of sport (10 percent), followed by religion and other ideologies (7 percent) and health (5 percent). The fact that the study's findings are lower than those of CBS at all levels can partly be explained by the different sampling methods, different questions and different methods of adjustment.

#### How many Dutch people volunteer in the culture and media sector, and who are they?

At 5 percent, the percentage of Dutch people aged 15 years and older who, according to CBS, did volunteer work in 2017 for cultural associations, such as music or drama associations or a sketching club, was relatively modest. In hard numbers, on the other hand, that percentage still represents 715,000 volunteers. This percentage has hovered around 5 percent since 2012.

<sup>4)</sup> See Bekkers, R., Schuyt, T. and Gouwenberg, B, *Geven in Nederland 2017*, VU Amsterdam.

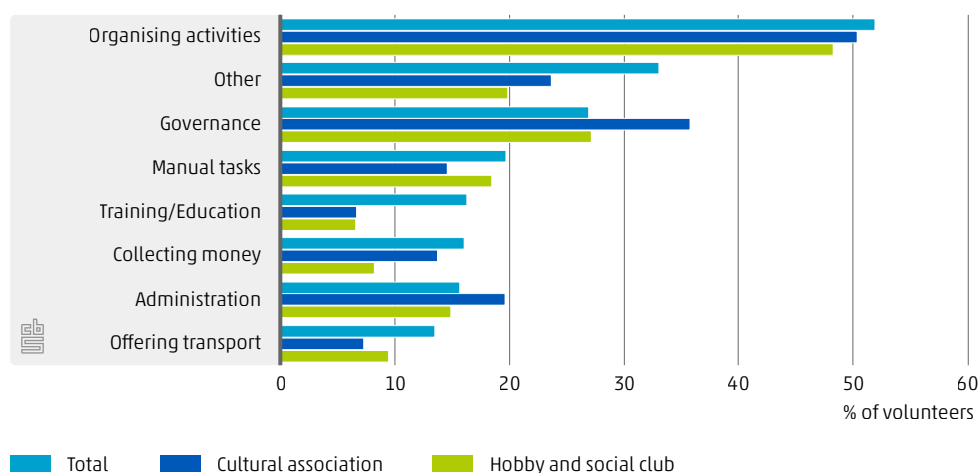
Volunteer work for cultural associations is relatively often carried out by people aged 55–64 years (6.1 percent) and 65–74 years (8.0 percent), people with a higher level of education (HBO 6.6 percent; WO 8.5 percent), a member of a couple with no children (or none living at home) (6.8 percent) and people who live in rural areas (8.1 percent) (Source: CBS, StatLine).

In 2017, 4.5 percent of the Dutch population aged 15 years and older did volunteer work on at least one occasion for a hobby or social club. Expressed in numbers, this represents around 643,000 volunteers. These volunteers were relatively likely to be people aged 65–74 years (8.0 percent) and 75 years and older (7.4 percent), people with a higher professional (HBO) qualification (5.2 percent) and a prevocational secondary education (VMBO) qualification (5.1 percent), members of a couple with no children (or none living at home) (6.2 percent) and, again, people who live in rural areas (7.2 percent).

Women are slightly more likely to volunteer for cultural associations (5.3 percent) than are men (4.8 percent). This trend is reversed when it comes to hobby and social clubs, where men (5.0 percent) did slightly more volunteer work in 2017 than did women (4.1 percent) (Source: CBS, StatLine).

The study *Geven in Nederland 2017* found that 3 percent of the Dutch population worked as a volunteer for art and culture in 2016. This percentage has remained unchanged since 2012. For recreation and hobby, the proportion was 4 percent of the Dutch population. In 2010 and 2012, these percentages were respectively 6 and 5 percent.

## 5.2 Tasks of volunteers by type of organisation, 2017



### The tasks of volunteers

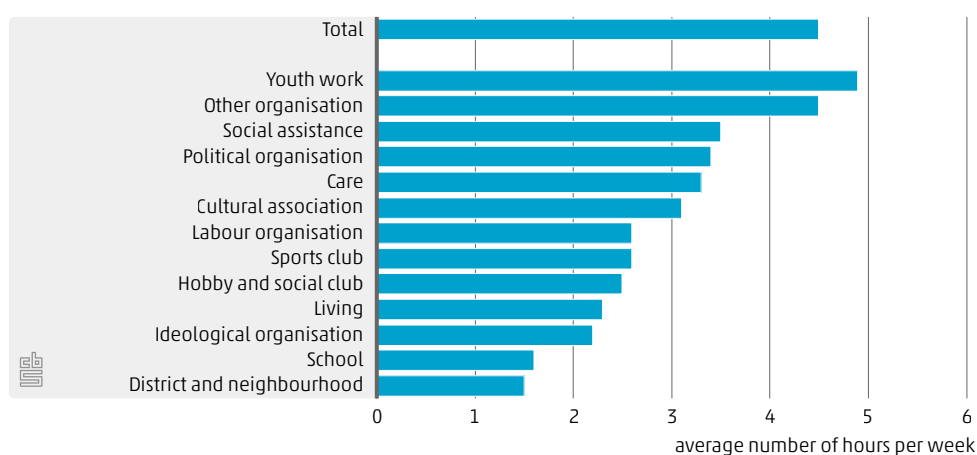
Volunteers may carry out a variety of duties within the organisations for which they volunteer. In 2017, half of the volunteers who volunteer for cultural associations organised activities and a little over one-third (also) did administrative tasks. This aligns with the national picture. For hobby and social clubs, 48.3 percent organised activities and 27.2 percent (also) did administrative tasks (see Figure 5.2).

### Extent of volunteer work

According to CBS' study, in 2017 volunteers did an average of 4.5 hours of volunteer work per week. For cultural associations and hobby and social clubs, that figure was respectively 3.1 and 2.5 hours a week (see Figure 5.3).

According to the study *Geven in Nederland 2017*, volunteers in the Netherlands worked on average around 14.5 hours per month as volunteer in 2016. This shows a clear decline relative to 2012, when volunteers did an average of 18 hours per month. Here as well, there is a downward trend: not only in the number of volunteers, but also in the average of hours worked.

### 5.3 Average number of hours of volunteer work per week, by type of organisation, 2017



### Valuing work of volunteers within cultural associations

Based on the data presented here, it is possible, as an example, to estimate the value of the work volunteers do for cultural associations using the 'replacement value'. The replacement value looks at how much an organisation would have to pay for the labour of volunteers if these volunteers were paid as if they were employees; that is to say:

*Number of volunteers x gross hourly rate for comparable work*

This generates the following rough estimate:

1. Average 3.1 hours per week x 52 weeks = 161.2 hours per year per volunteer;
2. 715,000 volunteers x 161.2 hours = 115,258,000 hours per year;
3. 115,258,000 hours per year x €20.04 average gross hourly pay in the cultural sector = total value of the volunteer work to cultural associations in the Netherlands, approximately €2.3 billion in 2017.

This is a rough estimate because it assumes an average gross hourly wage in the cultural sector of €20.04.<sup>1)</sup> It would also be possible, for example, to use the minimum wage and to differentiate by type of activity. Other estimation methods are also available.<sup>9)</sup>

The intention with this calculation is not so much to increase the economic importance of culture as it is to underscore the extent and thereby also the significance of the volunteer work. Calculated using a labour year of 1,872 hours (52 x 36 hours per week), the use of labour of volunteers' 115,258,000 hours per year adds up to a labour volume of 62,000 full-time equivalents – almost as much as the labour volume of paid employees in the arts and entertainment industry (see Table 4 at the end of this publication). The fictitious remuneration calculated for this use of labour, €2.3 billion, is almost one-third of the value added by that same industry arts and entertainment (see Table 1 at the end of this publication). The value added by an industry is the remuneration for the labour and capital factors of production. This value added would have to increase significantly to enable volunteers to be paid 'market rates' for their work in addition to retaining the same remuneration for the factors of production that are already in place. This could be achieved by passing on the labour costs in the price of the cultural products, or – if that is undesirable – by increasing the subsidies and income transfers extended to these cultural organisations. The first option in particular would also have an effect on these cultural products' supply and demand. Just as in sports, as things currently stand, the use of volunteers in parts of the culture and media sector is part of the sector's business model and makes a de facto contribution to the affordability of the cultural products in question.

<sup>1)</sup> See <https://www.cbs.nl/nl-nl/visualisaties/dashboard-arbeidsmarkt/ontwikkeling-cao-lonen/toelichtingen/uurloon>.

<sup>2)</sup> For the various valuation methods, see for example *Economische waarde van het vrijwilligerswerk door de Zonnebloem* ('Economic value of volunteer work by De Zonnebloem'), Meis, L. and Roza, L., Erasmus University Rotterdam, 2009. Or see (in Dutch): <https://vrijwilligerswerk.nl/de-waarde-van-vrijwilligerswerk>.

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### **Volunteer work in museums, performing arts and libraries**

Instead of looking at statistics about people, an alternative approach is to look at data on volunteer work from the cultural organisations and businesses themselves. CBS publishes figures on volunteers in museums and the performing arts.

In 2017, around 22,600 people worked in the performing arts, of whom 10,600 were volunteers or interns: 47 percent of the total number working there. That represents a significant increase since 2007, when just 32 percent of persons working in the performing arts were volunteers. The extent to which professionals are being pushed out by volunteers cannot be stated unequivocally, because the available figures on the number of hours worked do not distinguish between volunteers and professionals. However, it is a fact that the number of people in permanent employment has declined by around 18 percent since 2007, while the number of volunteers has grown by 86 percent in the same period.

In 2017, 33,700 volunteers worked for the Netherlands' 697 museums, contributing 3,600 full-time equivalents of labour. The number of professionals was less than half the number of active volunteers: 14,700 employed persons. These professionals do more work: 7,900 full-time equivalents of labour. The number of hours worked by professionals has remained fairly stable over the past three years. In 2017, one-third of the total labour volume of paid and unpaid staff at museums consisted of volunteer work.

According to the BibliotheekWerk foundation,<sup>5)</sup> in 2017 there were between 15,000 and 18,000 volunteers working for the 124 Dutch library organisations in the Netherlands, each doing an average of 2–4 hours' work per week. Some important reasons why libraries work with volunteers are: to expand or maintain the level of service, to fulfil a social role, to be able to offer flexible activities and due to economic necessity. Although professionals worked many more hours than volunteers in 2017, it appears that volunteers at libraries are increasingly doing tasks that used to be done by professionals.

The numbers produced by BibliotheekWerk match the numbers published on the website of the National Library of the Netherlands. Here, too, it is noted that in 2017 around 16,000 volunteers did an average of two hours' work per week in libraries in the Netherlands.<sup>6)</sup>

<sup>5)</sup> *Vrijwilligers in de bibliotheek 2017* ('Volunteers in the library 2017'), Stichting BibliotheekWerk.

<sup>6)</sup> <https://www.bibliotheekinzicht.nl/databank>

**6.**

# **International**

Partly as a result of the work of UNESCO and the EU (ESSnet) to define culture in terms of internationally harmonised classifications used to collect official statistics, several countries around the world have now compiled a satellite account for culture. These countries include Finland, Spain, Australia, Canada and some South American countries.<sup>1)</sup> By and large, all these countries use the core cultural domains proposed by ESSnet or UNESCO.

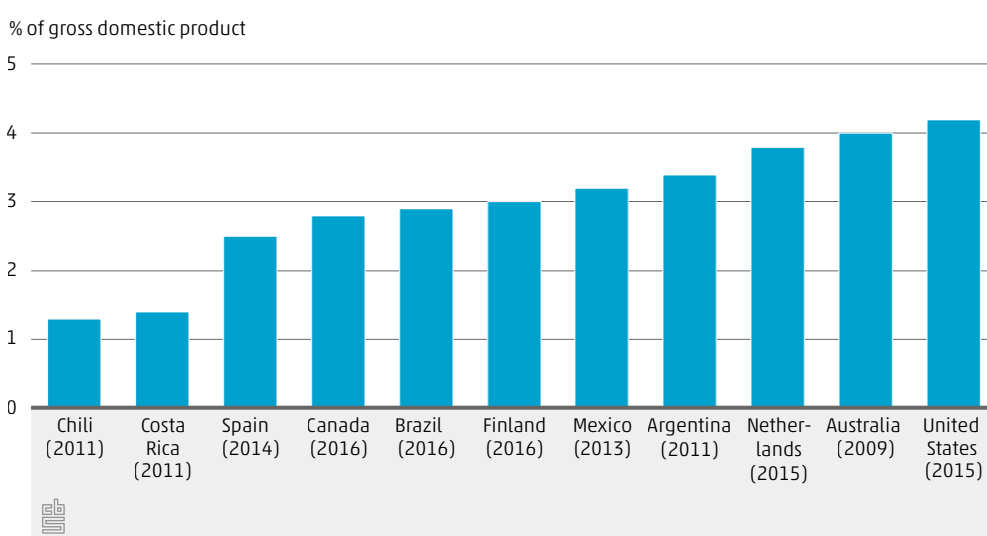
Because this is breaking new ground and the national and international discussion has not yet ironed out what is and is not culture, conditions are not optimal for comparing outcomes. Each country makes its own exceptions when deciding what to include in the definition of culture, just as the Netherlands made its own 'improvements' to the original list of cultural goods and services provided by UNESCO and the EU. Partly for this reason, different countries make different decisions about what to combine into broader cultural domains.

In addition, the statistical basic material that underpins a satellite account for culture is not uniform between countries. This also impacts the level of detail and the precision with which a satellite account for culture can be compiled; it even affects the choice of how to put such an account together. Most countries have adopted a delineation of the concept of culture based on industries (NACE or ISIC), rather than the Netherlands' approach of basing it on goods and services (CPA). This is not necessarily because those countries consider that delineation to be superior, but simply because it is 'easier'.

This discussion does underscore a broadly recognised need to introduce a harmonised methodology that can serve as the basis for internationally comparable satellite accounts for culture; the Netherlands is not the only country working to achieve this.

Finally – quite apart from the less-than-perfect comparability – the contribution culture and media makes to the Dutch economy appears to be of a similar significance to that made in other countries. The United States and Australia are a little higher on the scale, while countries such as Canada and Finland come in a little lower.

## 6.1 Share of culture in the economy, international



<sup>1)</sup> Some South American countries have already produced a satellite account for culture, although much of the literature on this phenomenon is only available in Spanish.



**7.**

**Concluding**

**remarks**

**All in all, this initial satellite account for culture and media provides a robust picture of the contribution made by culture and media to employment and the economy in the Netherlands, as well as depicting the structure of the culture and media sector itself. In addition, the publication has demonstrated maximum transparency about the way in which this satellite account came into being, to ensure that this is clear to everyone and to encourage comments that can lead to improvements.**

In order to bring this first-ever satellite account for culture and media to fruition, it was necessary to make certain choices.

Specific principles were used to determine which goods and services would – and would not – count as culture and media. This discussion focused less on the core domain of the culture and media sector, and more on whether or not to include culture-related supporting goods and services that occur later in the production chain. This meant that musical instruments and cameras were considered part of culture and media on the basis of the established principles, but that internet infrastructure (hardware, software, telecommunications) was not, even though the latter also makes a big contribution to cultural expressions. Certain goods and services were also included which may not be cultural and media products in themselves but which are economically inextricable from these cultural and media products, such as returns from museum shops or investments in cultural buildings such as museums. However, expenditure on hotel stays or restaurants for long-distance visitors for a visit to a location such as the Van Gogh Museum or the Rijksmuseum was not included; neither were the travel costs to get to the location.

At some point, a decision has been made about all these aspects of the economic delineation of the concept of culture and media in order to actually compile a satellite account. However, it is clear that the discussions about this could easily have gone on even longer. The lack of an international consensus on these matters limits the comparability of the findings of satellites between countries. There is also room for further harmonisation in the way in which other satellite accounts, such as those for tourism and sports, are compiled. Every attempt has been made to align this account with existing international and national classifications and delineations of the concept of culture, such as that of the Netherlands Institute for Social Research (SCP) and classifications in the creative industry. This has largely been a success, but it has not succeeded everywhere because different basic principles have been used. The satellite account for culture and media is largely linked to the economic delineation rules of the national accounts, as well as the international classification systems used. These are not a perfect fit for the basic principles and classifications of organisations such as the SCP. This also led to the decision not to call this satellite account simply the satellite account for culture, but rather the satellite account for culture and media.

The real-world effect of the definitions used showed that the basic material does not always have the desired level of detail to make it possible to easily identify the cultural and media products. Licences and royalties formed a very large item which had to be divided into books, films, music, TV formats, photographs, etc. using additional sources. Digital cultural and media products, too, were not always easy to identify using the goods classification for the national accounts, which is likely to have made them somewhat less complete and well defined than the traditional goods and services. One final example is the estimation of expenditure on monument conservation. Insofar as this refers to monuments registered with the Dutch Chamber of Commerce, for instance because they

form part of a business or a foundation, the expenditure on the maintenance of these monuments is included in the satellite account for culture and media. If the monuments are not registered with the Dutch Chamber of Commerce, for instance because they are owned by private individuals, expenditure on their maintenance is not included in the satellite account for culture and media. These examples illustrate that the estimates still have some room for improvement.

Finally, some points have been explicitly left out of this first satellite account. These include the economic valuation of intangible and natural heritage and the cultural 'production' of households, but also a presentation of the findings as regards the phases of the cultural production chain or cycle (including creation, production, dissemination, exhibition/trade, conservation and consumption/participation).

This first satellite account for culture and media relates to the year 2015, because it was compiled in line with the final national accounts. In terms of detail on both goods and services and industries, these data are best placed to enable the compilation of a satellite account for culture and media. If a second edition is produced, the possibility of choosing a more recent year will be investigated. It could also take less time to compile a second edition: unlike with the first satellite account, not everything will have to be devised and established from scratch.

A second edition of a satellite account for culture and media could be further refined on the basis of further international discussion, potential comments received and an evaluation of the sources used.

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# Appendices

# Appendix I What is culture?

The first question that has to be answered when compiling a satellite account is how to define the phenomenon that is to be described, in this case 'culture and media'. The decision about what does and does not constitute culture and media will influence the ultimate extent of the culture and media sector, and thereby also the contribution made by culture and media to the Dutch economy. This appendix therefore further explores the delineation of culture and media and the associated choices made. Before going on to discuss the definition ultimately used in this satellite account for culture and media, the appendix provides some national and international definitions of the concept of culture, together with some considerations relating to that concept. The perspectives that gave rise to these definitions, together with the classifications that give them functional meaning, were a key guideline for the final definition of culture and media used in this satellite account.

## **Background: national and international definitions**

It is not easy to define, quantify and put into practice a phenomenon like culture. There is a lot of debate at both the national and international level about the question of what should and should not be seen as culture, and about how these elements can then be combined to form meaningful domains.

## **UNESCO**

In principle, a national or international definition should provide the starting point for delineating the concept of culture. UNESCO defines culture as:

*'a set of distinctive spiritual, material, intellectual, and emotional features of society or a social group, that encompasses, not only art and literature, but lifestyles, ways of living together, value systems, traditions and beliefs.'* (UNESCO, 2009, p. 9).

UNESCO decided to take a practical approach in order to make this somewhat abstract definition more functional, since things like lifestyles, traditions and personal convictions are hard to quantify.

The following domains are included in culture: 1) Heritage (including landscape and nature), 2) Performing Arts and Celebration, 3) Visual Arts and Crafts, 4) Books and Press, 5) Audiovisual and Interactive Media and 6) Design and Creative Services.

These six core domains of culture are supplemented by the domains of: 7) Education and Training, 8) Archiving and Preserving and 9) Equipment, Materials and Supporting Services. UNESCO considers that the latter group includes, for example, various services relating to printing books and reproducing (interactive) media, but also the production of computer parts and the telecommunications infrastructure. The production of musical instruments, on the other hand, is simply seen as part of the core domain of Performing Arts. In addition to tangible heritage, intangible and natural<sup>1)</sup> heritage is also identified as a separate core domain.

<sup>1)</sup> For example, landscapes and nature parks.

To link this structure to statistical data, UNESCO uses internationally harmonised classifications to translate all these domains into culture-related industries on the one hand, and culture-related goods and services on the other. The ISIC<sup>2)</sup> system is used internationally to classify businesses by economic activity; the Dutch version of this system is the Standard Industrial Classification (SBI 2008). The CPA 2008<sup>3)</sup> is the international classification system for goods and services. The end result is a summary of a large number of industries and goods and services, which can then be used to put the concept of culture into practice by linking it to classifications used to compile statistics (for an overview, see also UNESCO, 2009, p. 52 et seq.).

### The EU

Another international delineation of the concept of culture is that used in the European Statistical System Network on Culture (ESSnet-Culture, 2012). Although ESSnet does not adopt a specific definition of culture as a starting point, there are certain criteria that culture-related industries and goods and services<sup>4)</sup> must satisfy, the most important of which are creativity and cultural expression. These criteria are associated with creation according to the 'nobody knows' principle,<sup>5)</sup> values (including mainly intrinsic values and traditions), communication using symbols and a relationship with intellectual property.<sup>6)</sup> These criteria are also mentioned by UNESCO. However, when using these criteria to put the definition into practice, ESSnet largely restricts itself to UNESCO's six core domains of culture; intangible heritage is not a separate domain within this structure, but rather part of the domain of heritage. In contrast to UNESCO, ESSnet uses not six but ten core domains:

1. Heritage (including museums, archaeological attractions and intangible heritage);
2. Archives;
3. Libraries;
4. Books and press;
5. Visual arts (including photography and design);
6. Performing arts (including music, dance, drama and other live shows);
7. Audio/audiovisual and multimedia (including film, radio, television, video and multimedia);
8. Architecture (design only, not including construction and production);
9. Advertising (creation only, not including the production);
10. Artisanal and domestic art ('art crafts').

ESSnet's cultural cycle is also different from that of UNESCO. ESSnet's cycle uses the functions: creation, production (to convert a conceptual good or service into an available good or service), dissemination and trade, preservation, education and management and regulation (businesses and organisations that finance and regulate culture). It should be noted here that ESSnet does focus explicitly on the economic distribution process of cultural and media products. This means that trade margins and transport costs are counted

<sup>2)</sup> *International Standard Industrial Classification of All Economic Activities (ISIC)* of the United Nations. The European variant of this is the *Nomenclature statistique des Activités économiques dans la Communauté Européenne (NACE)*; the Dutch version is the Standard Industrial Classification (SBI). These three classifications can be mutually compared up to the fourth digit level.

<sup>3)</sup> *Classification of Products by Activity*, 2008 edition.

<sup>4)</sup> Can also be interpreted as 'activities'.

<sup>5)</sup> The principle that nobody knows if a created product will find an audience.

<sup>6)</sup> Not every good belonging to an intellectual property is culture, and not every culture-related good is associated with an intellectual property.

as culture and media, not because they are cultural and media products themselves, but because they are indispensable links in the economic distribution chain of cultural and media products; trade brings supply and demand together.

ESSnet also translates the above domains into a summary of culture-related industries based on the NACE classification on the one hand, and, on the other, culture-related goods and services based on the CPA classification (for an overview, see also ESSnet, 2012, p. 62 et seq.). The most important difference between ESSnet and UNESCO is that ESSnet does not include the entire domain of equipment, materials and supporting services in the concept of culture. ESSnet views these activities not as intrinsic parts of culture (creation) but more as part of the production process. However, ESSnet is not consistent in this regard; for instance, the production of musical instruments, printing of books and reproduction of recorded media are included in the list of culture-related industries and goods and services as related activities. This raises the question of why other culture-related equipment, materials and supporting services, such as microphones, cameras, etc., are not included.

### **WIPO and OECD**

Other, ultimately less suitable ways to delineate the concept of culture can be found in the standards of the World Intellectual Property Organization (WIPO)<sup>71</sup> and the Organisation for Economic Co-operation and Development (OECD; see e.g. (OECD, 2007)). As far as the latter organisation is concerned, it is possible to point to a recent publication about culture as it relates to local development (OECD, 2018), which in large part follows the ESSnet definition of culture. This publication by the OECD focuses primarily on the use of culture, and in a broader sense the creative industry, in regional development.

### **The Netherlands**

The delineation of the concept of culture is also a subject of discussion in the Netherlands, as it relates to this first attempt at creating a satellite account for culture and media (CBS, 2014). This preliminary research mainly aligns with the ESSnet definition and, in addition to delineating the concept of culture, it also focuses on doing the same for the concept of the creative industry. The industries served as the starting point for the statistical operationalisation of these concepts. No delineation was made based on goods and services. Nevertheless, it is a useful description of basic principles and criteria with the aim of delineating the concepts of culture and the creative industry and identifying similarities and differences between these concepts.

Other discussions surrounding the concept of culture have taken place, for example, in the Ministry of Education, Culture and Science's series of publications *Cultuur in beeld* ('Culture in the picture'), the *Monitor Creatieve Industrie* (iMMovator, 2017) and the new framework from the Netherlands Institute for Social Research (SCP, 2018). Appendix III provides a brief outline of how these last two definitions relate to the definition of culture and media used in this satellite account.

The conclusion is that UNESCO and ESSnet's delineations of the concept of culture offer the best way to further describe the concept of culture in this satellite account. Particularly as regards statistics, these delineations will also help to apply the established definition in practice. First of all, both organisations largely agree about the goods and services that

<sup>71</sup> See e.g. [https://www.wipo.int/newsletters-archive/en/wipo\\_standards.html](https://www.wipo.int/newsletters-archive/en/wipo_standards.html)



belong to the core domain of culture. This has also been given practical implementation by actually naming these goods and services in the international classification of goods and services (CPA). The only point on which there is a difference of opinion or implementation between the organisations is regarding precisely which supporting goods and services should be included in the domain of culture; CBS has formulated its own guidelines for this. Finally, it should be noted that both the EU (Eurostat), following up on ESSnet, and UNESCO are currently revising their delineations of the concept of culture. The international discussion about what should and should not be included in the phenomenon of culture shows no sign of stopping.

### **The final delineation of culture and media**

Right from the start, when compiling an inaugural satellite account for culture and media for the Netherlands, the decision was made to remain as close as possible to an existing, authoritative international definition and operationalisation of the phenomenon of culture. The aim was to avoid reopening the discussion of precisely what is understood to be culture. It was also considered an unachievable goal to find a new definition that 'everyone' would agree on in a short time; as mentioned above, that debate is still ongoing at both a national and an international level.

For this reason, the ESSnet definition and framework were chosen to form the basis of the definition and operationalisation of culture and media. One reason for this choice was that it largely aligns with UNESCO's core domains; the operationalisation is also restricted to the core business of culture, starting with the creation of a good or service. Moreover, it makes future comparisons with other countries more likely. Like UNESCO, ESSnet uses delineations based on both industries (NACE) and goods and services (CPA).

*Choice 1: Within the framework of the satellite account for culture and media, the choice was made to define culture and media using the goods and services recorded in the CPA 2008.*

Culture and media are therefore not defined in terms of industries; it is the good or service that determines whether something counts as culture or media, and not the industry that produces certain goods and services. The approach from the point of view of goods and services is methodologically more sound because it only includes goods and services that are considered to be culture and media. After all, not all goods and services produced by a particular industry which is included within the culture and media sector are themselves cultural and media products. And the reverse is also true: industries which are not generally included in the culture and media sector also produce cultural and media products. In addition, an approach from the point of view of goods and services offers the opportunity to identify the demand side of culture and media (consumption, investments, exports, etc.) in relation to the various cultural goods and services and the cultural domains of which they form the basis. In a general sense, a goods-and-services approach is most in keeping with the structure of the national accounts which ultimately underpin this satellite account; this approach will eventually yield more detailed and informative data.

A necessary follow-up question is whether the delineation of culture and media should be restricted to the core domains of culture mentioned above (creation and cultural expression), or whether it should be expanded to include supporting goods and services that occur further up the production and distribution chain. Neither ESSnet nor UNESCO offer a consistent answer to this question. ESSnet appears to restrict itself to the stated

core domains, but still ultimately includes some supporting goods and services in the delineation. UNESCO, on the other hand, includes a great many supporting goods and services in its delineation, such as the production of computers, software and telecommunications services. Neither organisation offers explicit regulations to govern this choice.

In delineating culture and media for the current satellite account, the following guideline was used to govern the inclusion of supporting goods and services in the production and distribution chain:

*Choice 2: The only culture-related supporting goods and services in the production and distribution chain that are included in the satellite are those which would cease to exist if the cultural good or service in question, viewed from the perspective of creation, did not exist. These supporting goods and services therefore only exist because they form part of the value chain of a cultural good or service.*

This means that printing machines, cameras and musical instruments are included, but that for example the ICT infrastructure (hardware, software, telecommunications services) is not. Groups of goods and services such as ICT infrastructure would still exist if they were not functioning as carriers of culture.

There will always be grey areas, and in all honesty it must be noted that the choices also depended to a certain extent on the level of detail of the classifications – such as NACE and CPA – and whether there are enough data available at a low level of detail. The more detailed these classifications are in the domain of culture and media, and the more data are available at a low level of detail, the more culture can be observed. In other words: a certain amount of pragmatism is necessary when making choices and compiling the first attempt at a satellite account for culture and media.

### **Final list of cultural and media products**

The table below includes all the goods and services that were ultimately considered to be culture and media. As already stated, this selection was made on the basis of the CPA 2008, a European classification of products that relates to the section of the industry within which these products were produced. In this regard, the first four figures of the CPA product codes are the same as the first four figures of the classification of economic activities that forms the basis of the classification of businesses by sector and industry (NACE).

Within the system of national accounts, these CPA codes are linked to the groups of goods and services used when compiling the national accounts. A group of goods and services in the national accounts almost always consists of multiple CPA codes. If all of a goods group's CPA codes are considered to be related to culture and media, this means that the entire goods group falls under culture and media. If only some of the CPA codes count as culture and media, an estimate is made as to which part of the goods group this concerns. In addition, where necessary, supplementary estimates are made in order to classify the various cultural and media products as accurately as possible in the various domains and subdomains.

The below table shows exactly which CPA codes belong to which group of goods and services, as well as how they are further subdivided according to the groups used in this

publication (see Table 1 at the end of this publication) and according to domains and subdomains (see Tables 2 and 3 at the end of this publication). In the interest of readability, the goods groups have been sorted by domain and subdomain

## I.1 Goods and services included in satellite account for culture and media

Group of goods and services in Dutch national accounts		Classification of products by activity (CPA 2008)		Satellite account culture and media			
Code	Description <sup>1)</sup>	Code	Description	Code	Group of goods and services in publication	Domain	Subdomain
7111000	ArchitectDns	71.11.10	Plans and drawings for architectural purposes	7111000	Architectural services	Architecture and design	Architecture
7111000	ArchitectDns	71.11.21	Architectural services for residential building projects	7111000	Architectural services	Architecture and design	Architecture
7111000	ArchitectDns	71.11.22	Architectural services for non-residential building projects	7111000	Architectural services	Architecture and design	Architecture
7111000	ArchitectDns	71.11.23	Historical restoration architectural services	7111000	Architectural services	Architecture and design	Architecture
7111000	ArchitectDns	71.11.24	Architectural advisory services	7111000	Architectural services	Architecture and design	Architecture
7111000	ArchitectDns	71.11.41	Landscape architectural services	7111000	Architectural services	Architecture and design	Architecture
7111000	ArchitectDns	71.11.42	Landscape architectural advisory services	7111000	Architectural services	Architecture and design	Architecture
7111000	ArchitectDns	71.11.31	Urban planning services	7111000	Architectural services	Architecture and design	Architecture
7111000	ArchitectDns	71.11.32	Rural land planning services	7111000	Architectural services	Architecture and design	Architecture
7111000	ArchitectDns	71.11.33	Project site master planning services	7111000	Architectural services	Architecture and design	Architecture
7410000	Ontwerpen	74.10.11	Interior design services	7410000	Design and photography	Architecture and design	Design
7410000	Ontwerpen	74.10.12	Industrial design services	7410000	Design and photography	Architecture and design	Design
7410000	Ontwerpen	74.10.19	Other specialised design services	7410000	Design and photography	Architecture and design	Design
7410000	Ontwerpen	74.10.20	Design originals	7410000	Design and photography	Architecture and design	Design
7740100	Licen/royalt	77.40.19	Licensing services for the right to use other intellectual property and similar products, except copyrighted works	7740106	Licences and royalties	Architecture and design	Design
5911100	Filmprod/dis	59.11.11	Motion picture production services	5911102	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911100	Filmprod/dis	59.11.13	Other television programme production services	5911102	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911100	Filmprod/dis	59.12.11	Audio-visual editing services	5911102	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911100	Filmprod/dis	59.12.12	Transfers and duplication of masters services	5911102	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911100	Filmprod/dis	59.12.13	Colour correction and digital restoration services	5911102	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911100	Filmprod/dis	59.12.14	Visual effects services	5911102	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911100	Filmprod/dis	59.12.15	Animation services	5911102	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911100	Filmprod/dis	59.12.16	Captioning, titling and subtitling services	5911102	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911100	Filmprod/dis	59.12.17	Sound editing and design services	5911102	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911100	Filmprod/dis	59.12.19	Other motion picture, video and television programme post-production services	5911102	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911100	Filmprod/dis	59.13.12	Other motion picture, video and television programme distribution services	5911102	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911200	FilmsVideo's	59.11.21	Motion picture, video and television programme originals	5911200	Production of films, TV programmes, etc.	Audiovisual	Film and video
5911200	FilmsVideo's	59.11.22	Cinematographic film	5911200	Production of films, TV programmes, etc.	Audiovisual	Film and video

## I.1 Goods and services included in satellite account for culture and media (continued)

Group of goods and services in Dutch national accounts		Classification of products by activity (CPA 2008)		Satellite account culture and media			
Code	Description <sup>3)</sup>	Code	Description	Code	Group of goods and services in publication	Domain	Subdomain
5911200	FilmsVideo's	59.11.23	Films and other video content on disk, tape or other physical media	5911200	Production of films, TV programmes, etc.	Audiovisual	Film and video
5914000	Bioscoop	59.14.10	Motion picture projection services	5914000	Production of films, TV programmes, etc.	Audiovisual	Film and video
7740100	Licen/royalt	59.13.11	Licensing services for film rights and their revenues	7740102	Licences and royalties	Audiovisual	Film and video
9991007	Inv.eb.ov.im	90.03.12	Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors	9991074	Own account investments	Audiovisual	Film and video
2640300	Audio/video	26.40.31	Turntables, record-players, cassette-players and other sound reproducing apparatus	2640301	Audiovisual equipment	Audiovisual	Other audio-visual
2640300	Audio/video	26.40.32	Magnetic tape recorders and other sound recording apparatus	2640301	Audiovisual equipment	Audiovisual	Other audio-visual
2640300	Audio/video	26.40.33	Video camera recorders and other video recording or reproducing apparatus	2640301	Audiovisual equipment	Audiovisual	Other audio-visual
2670100	Fototech.art	26.70.16	Cinematographic projectors; slide projectors; other image projectors	2670101	Audiovisual equipment	Audiovisual	Other audio-visual
2670100	Fototech.art	26.70.15	Cinematographic cameras	2670101	Audiovisual equipment	Audiovisual	Other audio-visual
2899290	Ov.mach.tst	26.40.60	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display	2899290	Machinery	Audiovisual	Other audio-visual
5819200	InhoudOnline	58.19.21	On-line adult content	2899290	Publishing services	Audiovisual	Other audio-visual
5819200	InhoudOnline	58.19.29	Other on-line content n.e.c.	5819200	Publishing services	Audiovisual	Other audio-visual
5821000	Comp.spellen	58.21.10	Computer games, packaged	5821000	Publishing services	Audiovisual	Other audio-visual
5821000	Comp.spellen	58.21.30	On-line games	5821000	Publishing services	Audiovisual	Other audio-visual
5821000	Comp.spellen	58.21.20	Computer games downloads	5821000	Publishing services	Audiovisual	Other audio-visual
5920800	Besp.cd/dvd	59.20.33	Musical audio disks, tapes or other physical media	5920802	Production of films, TV programmes, etc.	Audiovisual	Other audio-visual
5920800	Besp.cd/dvd	59.20.34	Other audio disks and tapes	5920802	Production of films, TV programmes, etc.	Audiovisual	Other audio-visual
5920900	MuziekDownl	59.20.35	Music downloads	5920900	Production of films, TV programmes, etc.	Audiovisual	Other audio-visual
6200000	Computsvce	62.01.21	Computer games software originals	6200000	Computer services	Audiovisual	Other audio-visual
6310000	Geg.verw.web	63.12.10	Web portal content	6310003	Web portals, press agencies	Audiovisual	Other audio-visual
7740100	Licen/royalt	58.21.40	Licensing services for the right to use computer games	7740101	Licences and royalties	Audiovisual	Other audio-visual
7740100	Licen/royalt	59.20.40	Licensing services for the right to use acoustic originals	7740104	Licences and royalties	Audiovisual	Other audio-visual
7799000	Verh.ovroerg	77.22.10	Rental services of video tapes and disks	7799001	Other services	Audiovisual	Other audio-visual
7799000	Verh.ovroerg	77.29.11	Rental and leasing services of televisions, radios, video cassette recorders and related equipment and accessories	7799001	Other services	Audiovisual	Other audio-visual
9012000	Amusement	90.03.11	Services provided by authors, composers, sculptors and other artists, except performing artists	9012003	Art	Audiovisual	Other audio-visual
9590000	Rep.cons.ov.	95.21.10	Repair services of consumer electronics	9590001	Repair and maintenance	Audiovisual	Other audio-visual
9991007	Inv.eb.ov.im	90.03.12	Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors	9991072	Own account investments	Audiovisual	Other audio-visual
2630130	Tv-camera's	26.30.13	Television cameras	2630130	Audiovisual equipment	Audiovisual	Radio, TV
2640100	Radio's	26.40.11	Radio broadcast receivers (except for cars), capable of operating without an external source of power	2640100	Audiovisual equipment	Audiovisual	Radio, TV
2640100	Radio's	26.40.12	Radio broadcast receivers not capable of operating without an external source of power	2640100	Audiovisual equipment	Audiovisual	Radio, TV
2640200	Televisies	26.40.20	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	2640200	Audiovisual equipment	Audiovisual	Radio, TV

## I.1 Goods and services included in satellite account for culture and media (continued)

Group of goods and services in Dutch national accounts		Classification of products by activity (CPA 2008)		Satellite account culture and media			
Code	Description <sup>3)</sup>	Code	Description	Code	Group of goods and services in publication	Domain	Subdomain
2640200	Televisies	26.40.34	Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system	2640200	Audiovisual equipment	Audiovisual	Radio, TV
2640560	Ond.radio/tv	26.40.51	Parts and accessories of sound and video equipment	2640560	Audiovisual equipment	Audiovisual	Radio, TV
2640560	Ond.radio/tv	26.40.52	Parts of radio receivers and transmitters	2640560	Audiovisual equipment	Audiovisual	Radio, TV
5920100	Geluidpr/dis	59.20.11	Sound recording services	5920100	Production of films, TV programmes, etc.	Audiovisual	Radio, TV
5920100	Geluidpr/dis	59.20.21	Radio programme production services	5920100	Production of films, TV programmes, etc.	Audiovisual	Radio, TV
5920100	Geluidpr/dis	59.20.22	Radio programme originals	5920100	Production of films, TV programmes, etc.	Audiovisual	Radio, TV
6012800	Radio/tv pub	60.10.11	Radio programming and broadcasting services	6012800	Radio and TV broadcasts	Audiovisual	Radio, TV
6012800	Radio/tv pub	60.10.12	Radio broadcasting originals	6012800	Radio and TV broadcasts	Audiovisual	Radio, TV
6012800	Radio/tv pub	60.10.20	Radio channel programmes	6012800	Radio and TV broadcasts	Audiovisual	Radio, TV
6012800	Radio/tv pub	60.20.11	On-line television programming and broadcasting services, except by subscription	6012800	Radio and TV broadcasts	Audiovisual	Radio, TV
6012800	Radio/tv pub	60.20.12	Other television programming and broadcasting services, except by subscription	6012800	Radio and TV broadcasts	Audiovisual	Radio, TV
6012800	Radio/tv pub	60.20.13	On-line television subscription programming and broadcasting services	6012800	Radio and TV broadcasts	Audiovisual	Radio, TV
6012800	Radio/tv pub	60.20.14	Other television subscription programming and broadcasting services	6012800	Radio and TV broadcasts	Audiovisual	Radio, TV
6012800	Radio/tv pub	60.20.20	Television broadcasting originals	6012800	Radio and TV broadcasts	Audiovisual	Radio, TV
6012800	Radio/tv pub	60.20.31	Television channel programmes, except for subscription television	6012800	Radio and TV broadcasts	Audiovisual	Radio, TV
6012800	Radio/tv pub	60.20.32	Subscription television channel programmes	6012800	Radio and TV broadcasts	Audiovisual	Radio, TV
6012900	Radio/tv com	60.10.11	Radio programming and broadcasting services	6012900	Radio and TV broadcasts	Audiovisual	Radio, TV
6012900	Radio/tv com	60.10.12	Radio broadcasting originals	6012900	Radio and TV broadcasts	Audiovisual	Radio, TV
6012900	Radio/tv com	60.10.20	Radio channel programmes	6012900	Radio and TV broadcasts	Audiovisual	Radio, TV
6012900	Radio/tv com	60.20.11	On-line television programming and broadcasting services, except by subscription	6012900	Radio and TV broadcasts	Audiovisual	Radio, TV
6012900	Radio/tv com	60.20.12	Other television programming and broadcasting services, except by subscription	6012900	Radio and TV broadcasts	Audiovisual	Radio, TV
6012900	Radio/tv com	60.20.13	On-line television subscription programming and broadcasting services	6012900	Radio and TV broadcasts	Audiovisual	Radio, TV
6012900	Radio/tv com	60.20.14	Other television subscription programming and broadcasting services	6012900	Radio and TV broadcasts	Audiovisual	Radio, TV
6012900	Radio/tv com	60.20.20	Television broadcasting originals	6012900	Radio and TV broadcasts	Audiovisual	Radio, TV
6012900	Radio/tv com	60.20.31	Television channel programmes, except for subscription television	6012900	Radio and TV broadcasts	Audiovisual	Radio, TV
6012900	Radio/tv com	60.20.32	Subscription television channel programmes	6012900	Radio and TV broadcasts	Audiovisual	Radio, TV
6100000	Telecommunic	61.10.51	Home programme distribution services over wired infrastructure, basic programming package	6100000	Telecommunications services	Audiovisual	Radio, TV
6100000	Telecommunic	61.10.52	Home programme distribution services over wired infrastructure, discretionary programming package	6100000	Telecommunications services	Audiovisual	Radio, TV
6100000	Telecommunic	61.10.53	Home programme distribution services over wired infrastructure, pay-per-view	6100000	Telecommunications services	Audiovisual	Radio, TV
6100000	Telecommunic	61.20.50	Home programme distribution services over wireless networks	6100000	Telecommunications services	Audiovisual	Radio, TV
6100000	Telecommunic	61.30.20	Home programme distribution services via satellite	6100000	Telecommunications services	Audiovisual	Radio, TV
6310000	Geg.verw.web	63.11.21	Streamed video content	6310002	Web portals, press agencies	Audiovisual	Radio, TV

## I.1 Goods and services included in satellite account for culture and media (continued)

Group of goods and services in Dutch national accounts		Classification of products by activity (CPA 2008)		Satellite account culture and media			
Code	Description <sup>3)</sup>	Code	Description	Code	Group of goods and services in publication	Domain	Subdomain
6310000	Geg.verw.web	63.11.22	Streamed audio content	6310002	Web portals, press agencies	Audiovisual	Radio, TV
6320000	Persbureaus	63.91.12	News agency services to audio-visual media	6320002	Web portals, press agencies	Audiovisual	Radio, TV
7740100	Licen/royalt	59.13.11	Licensing services for film rights and their revenues	7740103	Licences and royalties	Audiovisual	Radio, TV
9991007	Inv.eb.ov.im	90.03.12	Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors	9991073	Own account investments	Audiovisual	Radio, TV
2059100	Fotochem.pr.	20.59.11	Photographic plates and film and instant print film, sensitised, unexposed; photographic paper	2059100	Chemical products	Visual arts	Photography
2059100	Fotochem.pr.	20.59.12	Sensitising emulsions for photographic uses; chemical preparations for photographic uses n.e.c.	2059100	Chemical products	Visual arts	Photography
2670100	Fototech.art	26.70.11	Objective lenses for cameras, projectors or photographic enlargers or reducers	2670102	Audiovisual equipment	Visual arts	Photography
2670100	Fototech.art	26.70.12	Cameras for preparing printing plates or cylinders; cameras for recording documents on microfilm, microfiche and the like	2670102	Audiovisual equipment	Visual arts	Photography
2670100	Fototech.art	26.70.14	Instant print cameras and other cameras	2670102	Audiovisual equipment	Visual arts	Photography
2670100	Fototech.art	26.70.17	Flashlights; photographic enlargers; apparatus for photographic laboratories; negatoscopes, projection screens	2670102	Audiovisual equipment	Visual arts	Photography
2670100	Fototech.art	26.70.18	Microfilm, microfiche or other microform readers	2670102	Audiovisual equipment	Visual arts	Photography
2670100	Fototech.art	26.70.19	Parts and accessories of photographic equipment	2670102	Audiovisual equipment	Visual arts	Photography
2670100	Fototech.art	26.70.13	Digital cameras	2670102	Audiovisual equipment	Visual arts	Photography
2740000	Verlicht.art/ond	27.40.31	Photographic flashbulbs, flashcubes and the like	2740000	Audiovisual equipment	Visual arts	Photography
3313900	R/o/i elektr	33.13.13	Repair and maintenance services of professional optical instruments and photographic equipment	3313900	Repair and maintenance	Visual arts	Photography
7420000	Fotografie	74.20.21	Portrait photography services	7420000	Design and photography	Visual arts	Photography
7420000	Fotografie	74.20.22	Advertising and related photography services	7420000	Design and photography	Visual arts	Photography
7420000	Fotografie	74.20.23	Event photography and event videography services	7420000	Design and photography	Visual arts	Photography
7420000	Fotografie	74.20.24	Aerial photography services	7420000	Design and photography	Visual arts	Photography
7420000	Fotografie	74.20.29	Other specialised photography services	7420000	Design and photography	Visual arts	Photography
7420000	Fotografie	74.20.32	Restoration and retouching services of photography	7420000	Design and photography	Visual arts	Photography
7420000	Fotografie	74.20.11	Photographic plates and film, exposed but not developed	7420000	Design and photography	Visual arts	Photography
7420000	Fotografie	74.20.12	Photographic plates and film, exposed and developed, for offset reproduction	7420000	Design and photography	Visual arts	Photography
7420000	Fotografie	74.20.19	Other photographic plates and film, exposed and developed	7420000	Design and photography	Visual arts	Photography
7420000	Fotografie	74.20.31	Photography processing services	7420000	Design and photography	Visual arts	Photography
7420000	Fotografie	74.20.39	Other photographic services, n.e.c.	7420000	Design and photography	Visual arts	Photography
7740100	Licen/royalt	77.40.19	Licensing services for the right to use other intellectual property and similar products, except copyrighted works	7740105	Licences and royalties	Visual arts	Photography
9991007	Inv.eb.ov.im	90.03.13	Original works of painters, graphical artists and sculptors	9991076	Own account investments	Visual arts	Photography
0300000	Verse vis	03.00.51	Natural pearls, unworked	0300000	Agricultural products	Visual arts	Other visual arts
0300000	Verse vis	03.00.52	Cultured pearls, unworked	0300000	Agricultural products	Visual arts	Other visual arts
2030299	Ov.verfprod.	20.30.23	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like	2030299	Chemical products	Visual arts	Other visual arts
3210000	Sieradn/muntn	32.12.11	Cultured pearls, precious or semi-precious stones, including synthetic or reconstructed, worked but not set	3210000	Jewellery	Visual arts	Other visual arts

## I.1 Goods and services included in satellite account for culture and media (continued)

Group of goods and services in Dutch national accounts		Classification of products by activity (CPA 2008)		Satellite account culture and media			
Code	Description <sup>3)</sup>	Code	Description	Code	Group of goods and services in publication	Domain	Subdomain
3210000	Sieradn/muntn	32.12.13	Articles of jewellery and parts thereof; articles of goldsmiths' or silversmiths' wares and parts thereof	3210000	Jewellery	Visual arts	Other visual arts
3210000	Sieradn/muntn	32.12.14	Other articles of precious metal; articles of natural or cultured pearls, precious or semi precious stones	3210000	Jewellery	Visual arts	Other visual arts
3210000	Sieradn/muntn	32.12.12	Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones	3210000	Jewellery	Visual arts	Other visual arts
3210000	Sieradn/muntn	32.13.10	Imitation jewellery and related articles	3210000	Jewellery	Visual arts	Other visual arts
7740100	Licen/royalt	77.40.19	Licensing services for the right to use other intellectual property and similar products, except copyrighted works	7740110	Licences and royalties	Visual arts	Other visual arts
9012000	Amusement	90.03.11	Services provided by authors, composers, sculptors and other artists, except performing artists	9012004	Art	Visual arts	Other visual arts
9590000	Rep.cons.ov.	95.25.12	Repair services of jewellery	9590002	Repair and maintenance	Visual arts	Other visual arts
9991007	Inv.eb.ov.im	90.03.13	Original works of painters, graphical artists and sculptors	9991075	Own account investments	Visual arts	Other visual arts
7200000	Research ed	72.19.13	Research and experimental development services in physical sciences	7200002	Other services	Heritage	Heritage
8400010	Overh. Dnstr	91.01.12	Archive services	8400011	Government services	Heritage	Heritage
8400030	Lev.ovh.drdrn	84.12.14	Administrative recreational, cultural and religious services	8400031	Government services	Heritage	Heritage
9030000	Kunstvoorwrp	90.03.13	Original works of painters, graphical artists and sculptors	9030000	Art	Heritage	Heritage
9030000	Kunstvoorwrp	90.03.12	Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors	9030000	Art	Heritage	Heritage
9100000	Musea/biblio	91.01.12	Archive services	9100002	Museums, library services	Heritage	Heritage
9100000	Musea/biblio	91.02.10	Museum operation services	9100002	Museums, library services	Heritage	Heritage
9100000	Musea/biblio	91.02.20	Museum collections	9100002	Museums, library services	Heritage	Heritage
9100000	Musea/biblio	91.03.10	Operation services of historical sites and buildings and similar visitor attractions	9100002	Museums, library services	Heritage	Heritage
9100000	Musea/biblio	91.04.11	Botanical and zoological garden services	9100002	Museums, library services	Heritage	Heritage
9100000	Musea/biblio	91.04.12	Nature reserves services, including wildlife preservation services	9100002	Museums, library services	Heritage	Heritage
9991008	Inv.eb.RenD	72.19.13	Research and experimental development services in physical sciences	9991082	Own account investments	Heritage	Heritage
7490000	Consultancy	74.90.20	Other professional, technical and business services n.e.c.	7490000	Design and photography	Interdisciplinary and other	Inter-disciplinary and other
7990000	InfoBoeking	79.90.39	Reservation services for event tickets, entertainment and recreational services and other reservation services n.e.c.	7990000	Other services	Interdisciplinary and other	Inter-disciplinary and other
7990000	InfoBoeking	79.90.12	Visitor information services	7990000	Other services	Interdisciplinary and other	Inter-disciplinary and other
7990000	InfoBoeking	79.90.20	Tourist guide services	7990000	Other services	Interdisciplinary and other	Inter-disciplinary and other
7990000	InfoBoeking	79.90.32	Reservation services for convention centres, congress centres and exhibit halls	7990000	Other services	Interdisciplinary and other	Inter-disciplinary and other
8400010	Overh. Dnstr	84.11.19	Other general (overall) public services	8400012	Government services	Interdisciplinary and other	Inter-disciplinary and other
8400010	Overh. Dnstr	84.12.14	Administrative recreational, cultural and religious services	8400013	Government services	Interdisciplinary and other	Inter-disciplinary and other
8400020	Ondl.lev.ovh	84.12.14	Administrative recreational, cultural and religious services	8400020	Government services	Interdisciplinary and other	Inter-disciplinary and other
8400030	Lev.ovh.drdrn	84.12.14	Administrative recreational, cultural and religious services	8400032	Government services	Interdisciplinary and other	Inter-disciplinary and other
8400030	Lev.ovh.drdrn	84.12.14	Administrative recreational, cultural and religious services	8400033	Government services	Interdisciplinary and other	Inter-disciplinary and other

## I.1 Goods and services included in satellite account for culture and media (continued)

Group of goods and services in Dutch national accounts		Classification of products by activity (CPA 2008)		Satellite account culture and media			
Code	Description <sup>3)</sup>	Code	Description	Code	Group of goods and services in publication	Domain	Subdomain
9490000	Ov.soc.org.	94.99.16	Services provided by cultural and recreational associations	9490000	Other services	Interdisciplinary and other	Inter-disciplinary and other
9490000	Ov.soc.org.	94.99.20	Grant-giving services by membership organisations	9490000	Other services	Interdisciplinary and other	Inter-disciplinary and other
1813040	Zetten/graf. Afw	18.14.10	Binding and related services	1813042	Printing and binding	Literature	Books
1819000	Ov.druk/print	18.12.14	Printing services for books, maps, hydrographic or similar charts of all kinds, pictures, designs and photographs, postcards	1819002	Printing and binding	Literature	Books
2809100	Ond. Machines	28.99.40	Parts of printing and book-binding machinery	2809100	Machinery	Literature	Books
2899190	Mach.drukw/pap	28.99.11	Book-binding machinery, including book-sewing machines	2899191	Machinery	Literature	Books
5811100	Studieboeken	58.11.11	Printed educational textbooks	5811100	Publishing services	Literature	Books
5811100	Studieboeken	58.11.12	Printed professional, technical and scholarly books	5811100	Publishing services	Literature	Books
5811100	Studieboeken	58.11.50	Publishing of books on a fee or contract basis	5811100	Publishing services	Literature	Books
5811300	E-boeken	58.11.30	On-line books	5811300	Publishing services	Literature	Books
5811900	Ov. boeken	58.11.13	Printed children books	5811900	Publishing services	Literature	Books
5811900	Ov. boeken	58.11.14	Printed dictionaries and encyclopaedias	5811900	Publishing services	Literature	Books
5811900	Ov. boeken	58.11.15	Printed atlases and other books with maps	5811900	Publishing services	Literature	Books
5811900	Ov. boeken	58.11.16	Printed maps and hydrographic or similar charts, other than in book form	5811900	Publishing services	Literature	Books
5811900	Ov. boeken	58.11.19	Other printed books, brochures, leaflets and the like	5811900	Publishing services	Literature	Books
5811900	Ov. boeken	58.11.20	Books on disk, tape or other physical media	5811900	Publishing services	Literature	Books
5811900	Ov. boeken	58.11.50	Publishing of books on a fee or contract basis	5811900	Publishing services	Literature	Books
7740100	Licen/royalt	58.11.60	Licensing services for books	7740107	Licences and royalties	Literature	Books
9012000	Amusement	90.03.11	Services provided by authors, composers, sculptors and other artists, except performing artists	9012002	Art	Literature	Books
9100000	Musea/biblio	91.01.11	Library services	9100001	Museums, library services	Literature	Books
9991007	Inv.eb.ov.im	90.03.12	Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors	9991071	Own account investments	Literature	Books
9991008	Inv.eb.RenD	72.20.21	Research and experimental development services in languages and literature	9991081	Own account investments	Literature	Books
1811000	Druk.dagbl.iov	18.11.10	Newspaper printing services	1811000	Printing and binding	Literature	Newspapers and periodicals
1819000	Ov.druk/print	18.12.13	Printing services for journals and periodicals, appearing less than four times a week	1819001	Printing and binding	Literature	Newspapers and periodicals
5813100	Dagbl.abonn.	58.13.10	Printed newspapers	5813100	Publishing services	Literature	Newspapers and periodicals
5813200	Dagbl.online	58.13.20	On-line newspapers	5813200	Publishing services	Literature	Newspapers and periodicals
5814110	Ov.tijds.abo	58.14.11	Printed general interest journals and periodicals	5814110	Publishing services	Literature	Newspapers and periodicals
5814110	Ov.tijds.abo	58.14.19	Other printed journals and periodicals	5814110	Publishing services	Literature	Newspapers and periodicals
5814120	Vaktijds.abo	58.14.12	Printed business, professional and academic journals and periodicals	5814120	Publishing services	Literature	Newspapers and periodicals
5814200	Tijds.online	58.14.20	On-line journals and periodicals	5814200	Publishing services	Literature	Newspapers and periodicals
6320000	Persbureaus	63.91.11	News agency services to newspapers and periodicals	6320001	Web portals, press agencies	Literature	Newspapers and periodicals
7740100	Licen/royalt	58.14.40	Licensing services for journals and periodicals	7740108	Licences and royalties	Literature	Newspapers and periodicals



## I.1 Goods and services included in satellite account for culture and media (continued)

Group of goods and services in Dutch national accounts		Classification of products by activity (CPA 2008)		Satellite account culture and media			
Code	Description <sup>3)</sup>	Code	Description	Code	Group of goods and services in publication	Domain	Subdomain
1813040	Zetten/graf. Afw	18.13.10	Pre-press services	1813041	Printing and binding	Literature	Other literature
1813040	Zetten/graf. Afw	18.13.20	Printing plates or cylinders and other impressed media for use in printing	1813041	Printing and binding	Literature	Other literature
1819000	Ov.druk/print	18.12.19	Other printing services n.e.c.	1819003	Printing and binding	Literature	Other literature
2030240	Drukinkten	20.30.24	Printing ink	2030240	Chemical products	Literature	Other literature
2899190	Mach.druk/w. pap	28.99.12	Machinery, apparatus and equipment, for type-setting, for preparing or making printing blocks, plates	2899192	Machinery	Literature	Other literature
2899190	Mach.druk/w. pap	28.99.13	Offset printing machinery, excluding those of the office type	2899192	Machinery	Literature	Other literature
2899190	Mach.druk/w. pap	28.99.14	Other printing machinery, excluding those of the office type	2899192	Machinery	Literature	Other literature
5811120	Naslw/Kalend	58.11.19	Other printed books, brochures, leaflets and the like	5811120	Publishing services	Literature	Other literature
5811120	Naslw/Kalend	58.11.50	Publishing of books on a fee or contract basis	5811120	Publishing services	Literature	Other literature
5811120	Naslw/Kalend	58.19.11	Printed postcards, cards bearing greetings and the like	5811120	Publishing services	Literature	Other literature
5811120	Naslw/Kalend	58.19.12	Printed pictures, designs and photographs	5811120	Publishing services	Literature	Other literature
5811120	Naslw/Kalend	58.19.13	Printed transfers (decalcomanias), calendars	5811120	Publishing services	Literature	Other literature
5819190	Ov.drukwerk	58.19.19	Other printed matter	5819190	Publishing services	Literature	Other literature
7200000	Research ed	72.20.21	Research and experimental development services in languages and literature	7200001	Other services	Literature	Other literature
7430000	TolkVertaal	74.30.11	Translation services	7430000	Design and photography	Literature	Other literature
7740100	Licen/royalt	58.19.30	Licensing services for other printed matter	7740109	Licences and royalties	Literature	Other literature
8500010	Gesubs.ondw.	85.10.10	Pre-primary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.20.11	On-line primary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.20.12	Other primary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.31.11	On-line lower general secondary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.31.12	Other lower general secondary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.31.13	On-line upper general secondary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.31.14	Other upper general secondary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.32.11	On-line technical and vocational lower secondary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.32.12	Other technical and vocational lower secondary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.41.11	On-line post-secondary non-tertiary general education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.41.12	Other post-secondary non-tertiary general education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.41.13	On-line post-secondary non-tertiary technical and vocational education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.41.14	Other post-secondary non-tertiary technical and vocational education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.42.11	On-line first stage tertiary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.42.12	Other first stage tertiary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.42.13	On-line second stage tertiary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.42.14	Other second stage tertiary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.42.15	On-line third stage tertiary education services	8500010	Education	Education	Education
8500010	Gesubs.ondw.	85.42.16	Other third stage tertiary education services	8500010	Education	Education	Education
8500020	Lv.ondw.drnd	85.10.10	Pre-primary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drnd	85.20.11	On-line primary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drnd	85.20.12	Other primary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drnd	85.31.11	On-line lower general secondary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drnd	85.31.12	Other lower general secondary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drnd	85.31.13	On-line upper general secondary education services	8500020	Education	Education	Education

## I.1 Goods and services included in satellite account for culture and media (continued)

Group of goods and services in Dutch national accounts		Classification of products by activity (CPA 2008)		Satellite account culture and media			
Code	Description <sup>3)</sup>	Code	Description	Code	Group of goods and services in publication	Domain	Subdomain
8500020	Lv.ondw.drdrn	85.31.14	Other upper general secondary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.32.11	On-line technical and vocational lower secondary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.32.12	Other technical and vocational lower secondary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.41.11	On-line post-secondary non-tertiary general education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.41.12	Other post-secondary non-tertiary general education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.41.13	On-line post-secondary non-tertiary technical and vocational education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.41.14	Other post-secondary non-tertiary technical and vocational education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.42.11	On-line first stage tertiary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.42.12	Other first stage tertiary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.42.13	On-line second stage tertiary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.42.14	Other second stage tertiary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.42.15	On-line third stage tertiary education services	8500020	Education	Education	Education
8500020	Lv.ondw.drdrn	85.42.16	Other third stage tertiary education services	8500020	Education	Education	Education
8550600	Part.ondw.ov	85.52.11	Dancing schools and dance instructors services	8550600	Education	Education	Education
8550600	Part.ondw.ov	85.52.12	Music schools and music instructors services	8550600	Education	Education	Education
8550600	Part.ondw.ov	85.52.13	Fine arts schools and arts instruction services	8550600	Education	Education	Education
8550600	Part.ondw.ov	85.52.19	Other cultural education services	8550600	Education	Education	Education
2640300	Audio/video	26.40.41	Microphones and stands thereof	2640302	Audiovisual equipment	Performing arts	Performing arts
2640300	Audio/video	26.40.42	Loudspeakers; headphones, earphones and combined microphone/speaker sets	2640302	Audiovisual equipment	Performing arts	Performing arts
2640300	Audio/video	26.40.43	Audio-frequency electric amplifiers; electric sound amplifier sets	2640302	Audiovisual equipment	Performing arts	Performing arts
3220000	Muziekinstr.	32.20.11	Pianos and other keyboard stringed musical instruments	3220000	Musical instruments	Performing arts	Performing arts
3220000	Muziekinstr.	32.20.12	Other string musical instruments	3220000	Musical instruments	Performing arts	Performing arts
3220000	Muziekinstr.	32.20.13	Keyboard pipe organs, harmoniums and similar instruments; accordions and similar instruments; mouth organs; wind instruments	3220000	Musical instruments	Performing arts	Performing arts
3220000	Muziekinstr.	32.20.14	Musical or keyboard instruments, the sound of which is produced, or must be amplified, electrically	3220000	Musical instruments	Performing arts	Performing arts
3220000	Muziekinstr.	32.20.15	Other musical instruments	3220000	Musical instruments	Performing arts	Performing arts
3220000	Muziekinstr.	32.20.16	Metronomes, tuning forks and pitch pipes; mechanisms for musical boxes; musical instrument strings	3220000	Musical instruments	Performing arts	Performing arts
3220000	Muziekinstr.	32.20.20	Parts and accessories of musical instruments	3220000	Musical instruments	Performing arts	Performing arts
5920800	Besp.cd/dvd	59.20.31	Printed music	5920801	Production of films, TV programmes, etc.	Performing arts	Performing arts
5920800	Besp.cd/dvd	59.20.32	Electronic scores	5920801	Production of films, TV programmes, etc.	Performing arts	Performing arts
7799000	Verh.ovroerg	77.29.13	Rental and leasing services of musical instruments	7799002	Other services	Performing arts	Performing arts
9012000	Amusement	90.01.10	Services of performing artists	9012001	Art	Performing arts	Performing arts
9012000	Amusement	90.02.11	Performing arts event production and presentation services	9012001	Art	Performing arts	Performing arts
9012000	Amusement	90.02.12	Performing arts event promotion and organisation services	9012001	Art	Performing arts	Performing arts
9012000	Amusement	90.02.19	Other performing arts support services	9012001	Art	Performing arts	Performing arts
9012000	Amusement	90.04.10	Arts facility operation services	9012001	Art	Performing arts	Performing arts
9320000	Recreatie	93.29.21	Firework and "light and sound" shows services	9320000	Other services	Performing arts	Performing arts
9590000	Rep.cons.ov.	95.29.13	Repair and maintenance services of musical instruments	9590003	Repair and maintenance	Performing arts	Performing arts

## I.1 Goods and services included in satellite account for culture and media (end)

Group of goods and services in Dutch national accounts		Classification of products by activity (CPA 2008)		Satellite account culture and media			
Code	Description <sup>1)</sup>	Code	Description	Code	Group of goods and services in publication	Domain	Subdomain
5813300	Advertenties	58.11.41	Advertising space in books, printed	5813300	Publishing services	Advertising	Advertising
5813300	Advertenties	58.14.31	Advertising space in journals and periodicals, printed	5813300	Publishing services	Advertising	Advertising
5813300	Advertenties	58.11.42	Advertising space in books, electronic	5813300	Publishing services	Advertising	Advertising
5813300	Advertenties	58.14.32	Advertising space in journals and periodicals, electronic	5813300	Publishing services	Advertising	Advertising
5813300	Advertenties	58.13.31	Advertising space in newspapers, printed	5813300	Publishing services	Advertising	Advertising
5813300	Advertenties	58.13.32	Advertising space in newspapers, electronic	5813300	Publishing services	Advertising	Advertising
5819150	Reclamedruk	18.12.12	Printing services for advertising catalogues, prospects, posters and other printed advertising	5819150	Publishing services	Advertising	Advertising
5819150	Reclamedruk	58.19.15	Printed trade advertising material, commercial catalogues and the like	5819150	Publishing services	Advertising	Advertising
5911100	Filmprod/dis	59.11.12	Promotional or advertisement motion picture and video production services	5911101	Production of films, TV programmes, etc.	Advertising	Advertising
6310000	Geg.verw.web	63.11.30	Advertising space or time in Internet	6310001	Web portals, press agencies	Advertising	Advertising
7310000	Reclame	59.11.30	Sale of advertising space or time in motion picture, video and television products	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	73.11.11	Full service advertising services	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	60.10.30	Radio advertising time	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	60.20.40	Television advertising time	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	73.11.13	Advertising design and concept development services	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	73.11.19	Other advertising services	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	73.12.11	Sale of advertising space on a fee or contract basis in print media	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	73.12.12	Sale of TV/radio advertising space or time on a fee or contract basis	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	73.12.13	Sale of Internet advertising space or time on a fee or contract basis	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	73.12.14	Sale of events related advertising	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	73.12.19	Other sale of advertising space or time on a fee or contract basis	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	73.12.20	Re-sale of advertising space or time on a fee or contract basis	7310000	Advertising services	Advertising	Advertising
7310000	Reclame	73.11.12	Direct marketing and direct mailing services	7310000	Advertising services	Advertising	Advertising

### Non-cultural and non-media products

Finally, in addition to the cultural and media products, some other products were also included in the satellite account for culture and media because these products are inextricably linked to the associated cultural and media products. This means that investments in assets such as buildings in the arts and entertainment industry (SBI 90 and 91) and the government (SBI 84) – insofar as they fall under culture – are also included. These investments are considered to be used for the purposes of culture and media to such an extent that they are inextricably linked with culture and media; one example of this is the construction and renovation of museums. The same is true for the secondary returns of the businesses and organisations in the arts and entertainment industry. These are not in themselves cultural and media products, but these secondary returns would not exist without the associated cultural and media products, e.g. museum shops, cafes and restaurants and educational courses.

# Appendix II How is a satellite account created?

Once it has been established which goods and services are considered to fall under culture and media, the next step is to distil from the national accounts the economic transactions that are most significant for these goods and services. What is the production value of cultural and media products? And how much do households spend on these products (consumption)? The starting point for these estimates are the supply and use tables as compiled within the framework of the national accounts. Diagram II.1 illustrates the form of a supply and use table. This diagram is also useful for explaining how a satellite account for culture and media is actually compiled and how the findings should be interpreted.

## Supply of cultural and media products

The domestic production is established for all cultural and media products (rows 1-n), together with the industries (columns 1-n) that carry out this production. Cell (1.1) contains information on the production of culture and media product 1 by industry 1. When the production of the various cultural and media products is added across the industries, this yields the total domestic production of cultural and media products (column n+1). In

### II.1 Supply and use table of the satellite account for culture and media

	1	2	3	4	5	6	7	n
<b>Supply of cultural and media products</b>								
	Industry 1	Industry 2	Industry 3	.....	.....	.....	.....	Industry n
1	Cultural and media product 1							
2	Cultural and media product 2							
3	Cultural and media product 3							
4	.....							
5	.....							
6	.....							
7	.....							
n	Cultural and media product n							
n+1	Total of cultural and media products							
n+2	Investment goods							
n+3	Secondary returns of cultural institutions							
n+4	Trade margins and transport costs							
n+5	Non-deductible VAT							
n+6	Consumption by residents outside the Netherlands							
n+7	Consumption by non-residents in the Netherlands							
n+8	Total culture and media							
n+9	Intermediate consumption							
n+10	Gross value added (basic prices)							

N.B. 'x' = no value on logical grounds.

addition to domestic production, cultural and media products can also be imported (column n+2). The domestically produced and imported cultural and media products together form the total supply of cultural and media products at basic prices. The basic price is the price the producer actually receives on delivery of the product. This price is not the same as the price the buyer of this product has to pay (purchase price). The difference is determined by the trade margins and transport costs that must be paid in order to get the product from the producer to the buyer. Any taxes and subsidies on products can also raise or lower the purchase price. Increasing the supply at basic prices by the balance of the taxes and subsidies on products (column n+3) and the trade margins and transport costs (column n+4) gives the supply at purchase prices of each culture and media product (column n+5). The total supply of cultural and media products has now been established, together with the industries that produced these products and the extent to which these cultural and media products were also imported.

### Value added

Value added is created through domestic production of cultural and media products. This value added (row n+10) is calculated by reducing the sum of the production value of all cultural and media products per industry (row n+8), with the value of the goods and services necessary for this production (intermediate consumption (row n+9)). The sum of the value added in all the different industries ultimately adds up to the culture and media sector's contribution to the gross domestic product (GDP).

n+1	n+2	n+3	n+4	n+5	n+6	n+7	n+8	n+9	n+10	n+11	n+12
<b>Use of cultural and media products</b>											
Total domestic production	Imports	Taxes and subsidies on products	Trade margins and transport costs	Total supply (purchase prices)	Intermediate consumption	Consumption by households incl. NPISH	Consumption by government	Gross fixed capital formation (incl. changes in stocks)	Exports of domestic production	Re-exports	Total use (purchase prices)
		x	x	x	x	x	x	x	x	x	x
		x	x	x	x	x	x	x	x	x	x

### **Use of cultural and media products**

Once cultural and media products have been supplied (by domestic production or import), they are then used. Cultural and media products can serve as input for the production of other products (intermediate consumption (column n+6)), or they can be directly consumed by households (incl. NPISH)(column n+7) or by the government (column n+8), or they can be investment goods (gross fixed capital formation) or cause changes in stocks of cultural and media products (column n+9), or they can be exported (columns n+10 and n+11). Ultimately, the total use of cultural and media products (column n+12) is equal to the total supply (column n+5).

At the level of the work charts, the method outlined above has been used for 70 groups of goods and services from the national accounts that fall either entirely or in part under cultural and media products. This ultimately resulted in 108 separate cultural and media products, as a goods group from the national accounts sometimes had to be divided into multiple cultural and media products to make it possible to classify them into the correct domains and subdomains of culture and media. At a work chart level, the number of industries was 128, many of which do not produce cultural or media products. To increase the robustness of the results, the number of cultural and media products in the publication was reduced to 24 and the number of industries to 23 (see Table 1 at the end of this publication).

### **Non-cultural and non-media products**

In addition to the cultural and media products, some other activities were also included in the satellite account for culture and media because these activities are inextricably linked to the associated cultural and media products. This means that investments in assets such as buildings in the arts and entertainment industry (SBI 90 and 91) and the government (SBI 84) – insofar as they come under culture – are also included (row n+2). These investments are considered to be used for the purposes of culture and media to such an extent that they are inextricably linked with culture and media; one example of this is the construction and renovation of museums. The same is true for the secondary returns (row n+3) of the businesses and organisations in the arts and entertainment industry. These are not in themselves cultural and media products – if they were they would have been included in rows 1 to n – but they relate to secondary returns that would not exist without the associated cultural and media products, such as museum shops, cafés and restaurants, educational courses, etc. Row n+4 contains the trade margins and transport costs which are at first glance not cultural and media products, but which form an indispensable link in the production and distribution process of cultural and media products. Cultural and media products only acquire economic relevance in the system used for the national accounts once they are actually sold.

### **Alignment with macro-economic totals**

Finally, three items are included to maintain alignment with the macro-economic totals. These items are not compiled in the national accounts according to their group of goods and services group; so neither are they compiled according to the culture and media products. The domestic consumption expenditure also includes consumption by non-residents in the Netherlands (row n+7), for instance consumption while on holiday in the country. Because the national accounts only identify consumption by residents, consumption by non-residents is deducted from consumer expenditure. This consumption is 're-routed' (within the use table) to exports. As well as consumption expenditure by non-residents in the Netherlands, consumption expenditure by Dutch residents in other countries (row n+6)

must also be taken into account. This amount is added to the consumption expenditure by residents, while adding the same amount (within the supply table) to imports. Finally, the non-deductible VAT (row n+5) is the tax that impacts the price paid by the end user of the goods and services in question, which means that it makes up part of the purchase price. In this case, the seller functions as a collector of this tax and must then pass this part of the product price on to the government. As has been mentioned, these corrections are made at an aggregate level rather than for each group of goods and services.

### Structure of industries used in the satellite account for culture and media

The table below, II.2, presents the industries used in this publication. The intention was to identify the industries relevant to culture and media separately wherever possible. This had to be reconciled with the desire to publish fairly robust figures – not going down to the level of too-small sums. Finally, the nature of the basic material meant that it was not always possible to publish at the desired level of detail. Looking at the groups of goods and services, it becomes clear which cultural and media products are generated by an industry that at first glance may seem to be large and heterogeneous.

## II.2 Classification of industries in the satellite account for culture and media 2015

Description in publication	Code NACE Rev.2	Official description
Agriculture, forestry and fishing	A 01-03	Agriculture, forestry and fishing
Mining and quarrying	B 06-09	Mining and quarrying
Printing and reproduction of recorded media	C 18	Printing and reproduction of recorded media
Other manufacturing	C 10-33 (excl. 18)	-
Energy, water and waste management	D 35	Electricity, gas, steam and air conditioning supply
	E 36-39	Water supply; sewerage, waste management and remediation activities
Construction	F 41-43	Construction
Trade and transportation	G 45-47	Wholesale and retail trade; repair of motor vehicles and motorcycles
	H 49-53	Transportation and storage
Accommodation and food service activities	I 55-56	Accommodation and food service activities
Publishing activities	J 58	Publishing activities
Radio, TV, film, sound	J 59-60	59 Motion picture, video and television programme production, sound recording and music publishing activities 60 Programming and broadcasting activities
Other information and communication	J 61-63	61 Telecommunications 62 Computer programming, consultancy and related activities 63 Information service activities
Financial and insurance activities	K 64-66	Financial and insurance activities
Real estate activities	L 68	Real estate activities
Architectural and engineering activities	M 71	Architectural and engineering activities; technical testing and analysis
Advertising and market research	M 73	Advertising and market research
Other professional activities	M 69, 70, 72, 74, 75	69 Legal and accounting activities 70 Activities of head offices; management consultancy activities 72 Scientific research and development 74 Other professional, scientific and technical activities 75 Veterinary activities
Administrative and support service activities	N 77-82	Administrative and support service activities
Public administration	O 84	Public administration and defence; compulsory social security
Education	P 85	Education
Healthcare	Q 86-88	Human health and social work activities
Arts and entertainment	R 90-91	90 Creative, arts and entertainment activities 91 Libraries, archives, museums and other cultural activities
Sports and recreational activities	R 92-93	92 Gambling and betting activities 93 Sports activities and amusement and recreation activities
Other services	S 94-96	Other service activities
	T 97	Activities of households as employers of domestic personnel

# Appendix III Other current definitions of culture and media

In addition to the definition of culture and media used in the satellite account, there are other publications about culture, and about things like the creative industry, which use a slightly different perspective or delineation. This appendix provides a brief explanation of the relationship between two of these publications.

## Satellite account and “Het culturele leven” by the SCP

The publication *Het culturele leven* ('The cultural life') by the Netherlands Institute for Social Research (SCP, 2018) includes data on the contribution culture makes to the Dutch economy and employment, as well as on consumer expenditure on culture. These data are based on preliminary work for the CBS satellite account for culture and media. But the SCP used a stricter definition of culture. The below diagram indicates which domains and subdomains, as distinguished in the satellite account for culture and media, were and were not included in the calculations for the SCP publication. The domains and subdomains printed in bold type were considered by both the SCP and CBS to be culture. Not all of the domains of literature and audiovisual fall under culture in the publication by the SCP: only the subdomains of books and film and video are counted as culture.

### III.1 Scheme of (sub)domains of cultural and media products, CBS and SCP<sup>1)</sup>

Domain	Subdomain
<b>Heritage</b>	<b>Heritage</b>
<b>Performing arts</b>	<b>Performing arts</b>
<b>Visual arts</b>	<b>Photography</b>
	<b>Other visual arts</b>
Literature	<b>Books</b>
	Newspapers and periodicals
	Other literature
Audiovisual	<b>Film and video<sup>2)</sup></b>
	Radio, TV
	Other audiovisual
Advertising	Advertising
<b>Architecture and design</b>	<b>Architecture</b>
	<b>Design</b>
<b>Education</b>	<b>Education</b>
Interdisciplinary and other	Interdisciplinary and other

<sup>1)</sup> CBS: Centraal Bureau voor de Statistiek (Statistics Netherlands).  
SCP: Sociaal en Cultureel Planbureau (The Netherlands Institute for Social Research). The (sub)domains in bold are classified as culture and media by both CBS and SCP; the others only by CBS.

<sup>2)</sup> Incl. (original) work of music composers. Within the scheme of the CBS, these are part of the subdomain Other audiovisual.



### **Satellite account and the creative industry**

The difference between what is counted as culture and media in the *Monitor Creative Industrie (Creative Industry Monitor)* (iMMovator, 2017) and in this satellite account lies not so much in the delineation as in the basic principles used. The *Monitor Creative Industrie* defines the creative industry in the form of a collection of industries; industries are designated according to whether or not they form part of the creative industry. In the satellite account, on the other hand, culture and media is defined as those goods and services which are considered to be cultural and media products. With few exceptions, all industries that together make up the creative industry also produce goods and services that are included as culture and media in the satellite account. The relationship between goods and services that are considered to be culture and media (satellite account) and the industries that are considered to produce these goods and services (*Monitor Creative Industrie*) is therefore reasonably consistent. The most important difference is – as has already been mentioned – that the satellite account for culture and media only includes those goods and services that are part of culture and media, whereas the *Monitor Creative Industrie* includes the production of all goods and services in the relevant industry, in this case the creative industry. For the industry 90–91 Arts and Entertainment, this difference in starting points is not very significant: the satellite account also considers almost all production (99 percent) from this industry to be culture and media (see also Figure 2.2.2). For the industry 18 Printing, Reproduction of Recorded Media, this difference is somewhat greater: 'only' 77 percent of production by this industry is designated as culture and media in the satellite account for culture and media. The difference may be even greater in other industries.

# Appendix IV Glossary of terms used

This appendix describes the terms used, to the extent that they are relevant to this satellite account for culture and media. The relevant transactions in the national accounts are then explained, together with the supply and use table, terms relating to labour and the various distinct sectors (CBS, 2016).

## A. Transactions in the national accounts

### **Production (basic prices)**

The total of goods and services produced, also known as the output. There are three different kinds of output:

- market output: goods and services which are available on the market or which are intended to be marketed in future;
- output for own final use: goods and services for personal consumption or for investments by the same business entity which produced those goods and services;
- non-market output: goods and services which are made available to other entities either free of charge or at economically non-significant prices.

The output is valued at basic prices. These are the prices experienced by producers themselves: for each industry, the taxes on products are deducted and the subsidies on products are added. Transportation costs charged separately by the producer are not included; neither are the value adjustments of financial and non-financial assets (production assets) during the reporting period.

The production of all business entities operating in the Netherlands – including those with foreign owners – is included, as are government bodies and other non-commercial organisations.

### **Intermediate consumption (purchase prices)**

Goods and services used as input in a production process, excluding fixed assets (investment goods). These are goods which are incorporated into other products or entirely consumed during the production process (this is by definition the case for hired-in services). In line with international agreements, goods purchased or services hired are considered to be fixed assets (investment) rather than input for intermediate consumption if they can be used in the production process for at least one year. Goods and services that are considered to be intermediate consumption are valued at the purchase price level that is applicable to similar goods or services at the time of use.

### **Value added (basic prices)**

The value of all goods and services produced (production value or output) minus the value of goods and services that were used up during this production (intermediate consumption).

### **Gross domestic product (GDP)**

The gross domestic product (GDP) is a way to measure the size of the economy. The gross domestic product at market prices is the end result of the productive activities of domestic production entities.

It can be defined in three ways:

- from the standpoint of production: GDP is the sum of the gross value added of all institutional sectors or industries and the balance of taxes and subsidies on products (which have not been allocated to sectors and industries). It is also the final entry in the production account of the economy as a whole;
- from the standpoint of expenditure: GDP is the sum of the final expenditure on goods and services by resident institutional entities (consumption and gross investments) and the balance of the import and export of goods and services;
- from the standpoint of income: GDP is the sum of the expenditure in the income generation account of the economy as a whole (employee remuneration, taxes on production and imports excluding subsidies, gross operating surplus and combined income of the economy as a whole).

### **Taxes on products**

Taxes that must be paid per unit of a certain good or service that is produced or imported. The tax may be a certain amount per quantitative unit of a good or service; alternatively, it can be calculated as a certain percentage of the price per unit or of the value of the goods and services produced or traded.

### **Subsidies on products**

Subsidies granted per unit of a good or a service that is produced or imported. The subsidies are linked to the value or the quantity of the product.

### **Import of goods and services**

The flows of goods and services (sale, exchange and donations) provided by non-residents (of the Netherlands) to residents. Goods imports take place when the economic ownership of goods is transferred by a non-resident to a resident, regardless of whether a physical cross-border movement of goods takes place. A company or organisation is considered to be resident for this purpose if it has been active in the Netherlands for at least one year, regardless of whether this organisation is owned by an entity based outside the Netherlands.

### **Export of goods and services**

The flows of goods and services (sale, exchange and donations) provided by residents (of the Netherlands) to non-residents. Goods exports take place when the economic ownership of goods is transferred by a resident to a non-resident, regardless of whether a physical cross-border movement of goods takes place. A company or organisation is considered to be resident for this purpose if it has been active in the Netherlands for at least one year, regardless of whether this organisation is owned by an entity based outside the Netherlands.

### **Re-exports**

Goods which are imported and subsequently exported again, after having undergone no or only minor industrial processing.

### **Consumer expenditure by households**

The following borderline cases fall under consumer expenditure by households:

- income in kind, such as housing, nutrition and clothing and a company car;
- services for homes in which the owner him- or herself lives (the 'enjoyment of residence') and for which there is thus no actual paid rent. The value of these services is determined using the rental prices of comparable homes;
- products produced for personal use, for instance in agriculture. The value of these products is equivalent to the market price for these or comparable products;
- durable consumer goods, such as passenger cars, domestic appliances, furniture and clothing. However, purchases of homes by private individuals are considered to be investments in fixed assets by households.

### **Consumer expenditure by non-profit organisations serving households**

By convention, consumer expenditure by non-profit institutions serving households (NPISH) includes the non-market production in this sector, with the exception of own account investments.

### **Consumer expenditure by government**

Consumer expenditure by the government faces a problem relating to the nature of government production. Only some government services are actually sold (market production). The majority of government production is paid for out of the generic funds and made generally available at no cost (non-market production). Because this raises some serious hurdles when allocating it to users, no such allocation is made. By convention, the government is treated as the consumer of the services it produces itself. Due to the lack of market prices, the value of the government's consumer expenditure is calculated using the costs:

#### **intermediate consumption**

plus: employee remuneration  
plus: depreciation  
plus: non-product-related taxes levied on production (paid by the government itself)  
*minus*: non-product-related subsidies (received by the government)  
=  
production (basic prices)  
minus: sales (=market production)  
*minus*: own account investments  
*plus*: social benefits in kind  
=  
consumer expenditure by the government

### **Gross fixed capital formation**

Expenditure on production assets which are used for more than one year during a production process. These include company buildings, houses, company vehicles or machinery and contrast with goods or services which are used up during the production process, such as iron ore (intermediate consumption). Purchases of cars, furniture, etc. by households are not counted as investments. Fixed assets may decline in value over the years, whether through wear and tear or because, for example, the technology becomes outdated (economic obsolescence). This is referred to as consumption of fixed assets (or depreciation). In the case of gross investments, this is not deducted from the value of the investments; however, it is deducted from net investments.

### **Changes in stocks**

Changes in raw materials, semi-finished goods, work in progress (unfinished products such as ships or machinery) and finished products at the producers' locations and changes in commercial stock levels. Work in progress in the construction industry is not counted as stockholding. Positive stock changes come about when goods have been produced in the reporting year but have not yet been sold. Additions are also made to stocks when goods have been purchased in the reporting year but have not yet been used in the production process or, in the case of trade, not yet been sold. Negative stock changes come about when goods are removed from existing stocks to be sold or used in the production process.

Changes in stock are valued in such a way as not to create any profit or loss on stocks through price changes. For these purposes, the initial stock and the closing stock of each good is valued at the same price; raw materials are valued at the applicable average purchase price during the period, finished products at the average sale price and work in progress at the average cost price.

### **Balance of the purchase and sale of valuables**

This concerns the balance of purchases and sales of valuables, such as precious stones, gold, antiquities, art objects and jewellery, which are purchased primarily as investment objects. In the national accounts, this transaction is generally combined with the stock changes.

### **Net investments**

Investments in fixed assets (gross) plus the stock changes, including the balance of the purchase and sale of valuables, minus the sale of fixed assets used, less the depreciation.

### **Balance of the purchase and sale of non-produced non-financial assets**

Primarily land transactions. The majority is made up of the sale by local authority land development companies to investors in buildings and homes of land that has been made ready for construction. Purchases and sales of land are valued excluding VAT and transfer costs; these costs form part of the investments in fixed assets.

### **Income from capital**

The income that the owner of a receivable or of tangible non-produced assets receives in exchange for providing financial resources or making tangible non-produced assets available to another institutional entity. Income from capital consists of: interest, profit distributions (dividends and income extracted from quasi-corporations), retained profits from direct overseas investments, income from capital allocated to policy holders and income from land and mineral reserves.

### **Benefit payments**

Benefit payments, either in money or in kind, that are allocated to households to relieve the financial burden for households arising from certain risks and needs (such as illness, disability, incapacity to work, old age, surviving relatives and unemployment). These benefits are distributed as social payments in money and social payments in kind.

### **Subsidies**

Payments made by the government and the European Union (EU) to producers with the aim of reducing the prices of products, maintaining employment or providing reasonable remuneration for the factors of production.

### **Income transfers**

All payments for which no direct reciprocation is expected and which neither affect the payer's capital nor serve as financing for the recipient's long-term expenditure.

### **Capital transfers**

Payments for which no reciprocation is expected and which affect the payer's capital or serve as financing for the recipient's investments in fixed assets or other long-term expenditure. A distinction is made between two partial transactions: investment contributions and other capital transfers.

### **Other expenditure**

Other expenditure includes:

- Taxes paid on production and imports;
- Taxes on income and wealth;
- Social insurance payments made directly by employers.

## **B. Supply and use table**

### **The supply table**

The supply table shows the supply of the various goods and services, differentiated according to product group. The supply equals what is produced in the Netherlands plus what is imported. The table shows domestic production by industries and the imports for the various product groups.

Each row of the supply table provides a description of the supply of a specific product group. Each column of the supply table describes the total production of an industry.

### **The use table**

The use table describes the use of goods and services, differentiated according to product groups. A distinction is made between intermediate consumption by industries and final expenditure. The final expenditure is divided into exports of goods and of services, consumer expenditure by households and by the government, gross investments in fixed assets and stock changes.

Each row of the use table provides a description of the destinations of a specific product group. The total of each row of the use table is by definition equal to the total of the corresponding row in the supply table. However, some additional columns must be included as a result of the difference in valuation of the supply and use tables.

Each column in the intermediate section of the use table describes which products an industry uses in the production process, together with the value added that is generated in the production process. The total gross value added (at basic prices) of the industry and the intermediate consumption is by definition equal to the production value at basic prices for that industry.

## B.I Aligning the use table and macro-totals

Some extra rows and columns have been included in the use table to achieve alignment with the macro-totals, as explained below.

### **Consumption by non-residents in the Netherlands**

The individual domestic consumer expenditure also includes consumption by non-residents in the Netherlands, for instance consumption while on holiday in the country. The consumer expenditure has been corrected for this as a whole. The counterpart to this item is exports.

### **Consumption by residents outside the Netherlands**

As well as consumption by non-residents in the Netherlands, Dutch residents in other countries are also responsible for consumer expenditure. The consumer expenditure has been corrected for this. This amount has been reverted to imports in a separate column: 'consumption by residents outside the Netherlands'.

### **Non-deductible VAT**

The non-deductible VAT is estimated on the basis of the underlying transactions in goods and services and the applicable tariffs. Companies must pass on this VAT amount, known as the imputed VAT, to the government. However, the government's actual receipts differ from this as a result of factors such as fines, write-offs and fraud. Differences can also arise between the year in which the government receives the VAT and the year for which VAT is due. The VAT is added to the operating surplus in a separate column: 'VAT charged minus imputed VAT'. This means that the total for the VAT row is equal to the amount received by the government.

## C. Labour

### **Employed persons**

Employed persons are all persons who have one or more jobs as an employee and/or self-employed person with an economic entity located in the Netherlands (a company, institution or private household).

The category of working persons includes all persons who carry out paid work, even if only for one or a few hours a week, even if they:

- work legally as such, but without registration for income tax and social security ('undeclared work');
- are temporarily not at work, but have continued receipt of wages or salary (for instance owing to illness or hold-ups due to frost);
- have taken temporary unpaid leave.

Working persons can be divided into the categories of employees and self-employed persons. They may live in the Netherlands or in another country.

### **Employees / self-employed persons**

Employees are persons carrying out paid work under an employment contract for an economic entity and whose payment (in money and/or in kind) is recorded as employee remuneration. Self-employed persons are persons carrying out work on their own account or at their own risk in their own business or practice, or in the business or practice of

a family member, or in a profession conducted independently. This category includes domestic workers, childminders, babysitters, newspaper delivery workers and people who distribute flyers. Family members working for a family business are considered to be self-employed, unless they have entered into an employment contract.

### **Jobs**

A job is an explicit or implicit agreement between a person and an economic entity based in the Netherlands to carry out paid work for a defined period or until further notice. In addition to jobs carried out by employees, jobs can also be done by self-employed persons. The number of jobs in a year refers to the average number of jobs in that year. Because one person can have multiple jobs, the number of jobs is equal to or greater than the number of employed persons.

### **Labour volume**

The labour volume in full-time equivalents is a measure of labour volume, calculated by converting all full-time and part-time jobs to full-time jobs (FTE). The full-time equivalent of a job is determined by dividing the agreed annual working hours for that job by the agreed annual working hours for a full-time job with the company in question. In this way, when taken together, the volume of work of two half jobs totals one FTE. The full-time equivalent of a self-employed person's job is determined by dividing the usual weekly working hours associated with that job by the average working hours of self-employed persons' jobs working 37 hours or more per week (in the same industry).

### **Hours worked**

Hours worked refers to the total number of hours for which employees and/or self-employed persons have actually worked during the reporting period. Employees' hours worked are calculated by adding unpaid overtime hours to the paid hours and deducting hours that have been paid but not actually worked, due to factors such as sickness, maternity and childbirth leave, strikes, bad weather, parental leave, short-term absenteeism and extra free time for older people. Self-employed persons' hours worked are set directly.

## **D. Sectors**

The accounting system provides an overview of all economic partial processes, such as production, income distribution and financing, in the form of successive accounts. These accounts are not only drawn up for the economy as a whole, but also for five different domestic sectors. In this way, the accounting system describes:

- for each economic partial process, the role played by each sector, such as the government's role in income redistribution and financial institutions' role in financing;
- for each sector, the extent and cohesion of the various economic activities and how they relate to the rest of the economy and to other countries.

The sectors are divided, according to internationally established criteria, into non-financial corporations, financial institutions, government, households and non-profit institutions for households.

In the supply and use tables, the producers are grouped by industry rather than by sector.



## **Government**

The government sector includes, firstly, all statutory entities concerned with the redistribution of income and capital. In the Netherlands, these entities are ministries, local authorities, provinces, water boards, etc. Secondly, it includes institutions which are controlled and primarily financed by the aforementioned entities and which do not also produce goods for the market.

Non-market production is relevant if the sales returns are consistently less than 50 percent of the production costs. In this way, organisations such as ProRail and the Open University fall under government.

Government bodies which are active outside the Netherlands, such as embassies, are also part of the government sector. Conversely, foreign embassies and international institutions, such as Europol and the International Court of Justice, are not allocated to government. In principle, government corporations (such as Nederlandse Spoorwegen (Dutch railways), Schiphol, BNG Bank) and quasi-corporations are not part of the government sector. Neither is De Nederlandsche Bank (the Dutch central bank).

The government sector consists of three subsectors: central government, local government and statutory social insurance institutions.

Central government includes:

- the central government (ministries and budget funds such as the Municipal Fund, Provincial Fund and Infrastructure Fund);
- universities;
- product and business associations;
- a group of nationwide foundations and organisations.

Examples of nationwide foundations and organisations include:

- research institutions (including NWO, KNAW and institutes linked to the universities);
- idealistic organisations (including Oxfam Novib);
- organisationally independent government services such as ProRail and Statistics Netherlands (CBS).

Local government includes:

- provinces and water boards;
- local authorities, excluding their quasi-corporations which are grouped with the non-financial or the financial corporations (including local authority transport companies);
- joint schemes (collaborations between local authorities in the areas of waste processing, water purification, fire services, sheltered employment, etc.);
- organisationally independent local government services, such as job placement offices and regional police forces;
- private local institutions in the areas of labour, social work, culture and education such as jobs pools, the Jeugd Werk Garantieplan (young people's work guarantee scheme), asylum seekers' centres, museums, libraries, organisationally independent institutes of education and tutoring services.

## **Households**

The households sector includes all natural persons who have remained in the Netherlands for longer than one year, regardless of their nationality. Conversely, Dutch people who have remained outside the Netherlands for longer than one year are not included in Dutch

households. The category of households includes not only people who are living alone or with family, but also people in care facilities, retirement homes for elderly people, prisons and boarding institutions. In the event that the people included in households own their own business, these businesses are also counted towards the households. This is the case for self-employed persons (sole proprietorships). Large, unincorporated, independently operating enterprises (quasi-corporations) are allocated to (non-financial or financial) corporations.

### **Non-profit institutions serving households**

The non-profit institutions serving households (NPISH) sector includes foundations and associations whose resources are sourced primarily from voluntary donations by households and from income from capital. Examples of these organisations include religious institutions, philanthropic organisations, political parties, labour unions and associations in the area of culture, sports and recreation.

## **D.I The relationship between sectors and industries**

In the supply and use tables, the business entities are grouped by industry; that is to say, by economic activity. Because the main systems are in alignment, there is a clear relationship between the sectors and the industries. The industries with which the three relevant sectors correspond, are indicated below.

### **Government**

The majority of the government sector consists of the industry public administration and government services and subsidised education. There are also entities in some other industries which belong to the government sector, for example:

- specific activities by local authorities, such as cleaning services (waste management industry), sheltered workplaces (other industry), municipal health services (healthcare industry) and exceptional local authority schemes for these activities;
- job placement offices, job pools and the Jeugd Werk Garantieplan (employment agencies and job placement services industry);
- institutes linked to universities (research industry);
- ProRail (storage, transportation services industry);
- shelters and asylum seeker centres (care and welfare industry);
- idealistic organisations, such as Oxfam Novib and SNV Netherlands Development Organisation.

### **Households**

The households sector includes all natural persons and their businesses. Self-employed persons and homeowners fall within this category. Home ownership forms part of the industry of renting, buying and selling real estate. In principle, there can be self-employed persons in any industry, with the exception of industries that involve specific government activities.

### **Non-profit institutions serving households**

The foundations and associations included in the sector of NPISH are particularly common in the industries of healthcare, care and welfare, culture, sports and recreation and other services.

# Set of tables

# 1. Supply and use table for culture and media, by industry and by goods and services, 2015<sup>1)</sup>

## Supply of goods and services

	Agriculture, forestry and fishing	Mining and quarrying	Printing and reproduction of recorded media	Other manufacturing	Energy, water and waste management	Construction	Trade and transportation	Accommodation and food service activities	Publishing activities	Radio, TV, film, sound	Other information and communication	Financial and insurance activities	Real estate activities	Architectural and engineering activities	Advertising and market research	Other professional activities
	bln euros															
Agricultural products	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Printing and binding	0	0	970	50	0	0	0	0	110	0	0	0	0	0	0	0
Chemical products	0	0	0	900	0	0	60	0	0	0	0	0	0	0	0	0
Audiovisual equipment	0	0	0	870	0	0	0	0	0	0	0	0	0	0	0	0
Machinery	0	0	0	160	0	0	0	0	0	0	0	0	0	0	0	0
Jewellery	0	0	0	140	0	0	0	0	0	0	0	0	0	0	0	0
Musical instruments	0	0	0	60	0	0	0	0	0	0	0	0	0	0	0	0
Publishing services	0	0	1,930	10	0	0	0	0	5,110	60	130	0	0	0	750	100
Production of films, TV programmes, etc.	0	0	120	0	0	0	30	0	10	1,190	40	0	0	0	0	0
Radio and TV broadcasts	0	0	0	0	0	0	0	0	0	2,130	0	0	0	0	0	0
Telecommunications services	0	0	0	0	0	0	0	0	0	0	1,410	0	0	0	0	0
Computer services	0	0	0	0	0	0	0	0	0	0	130	0	0	0	0	0
Web portals, press agencies	0	0	0	0	0	0	0	0	0	0	280	0	0	0	0	70
Architectural services	0	0	0	0	0	90	0	0	0	0	0	0	0	1,520	0	50
Advertising services	0	0	0	0	0	0	90	0	0	810	30	0	20	0	6,700	810
Design and photography	0	0	0	10	0	0	100	0	10	20	0	0	20	110	0	2,060
Licences and royalties	0	0	10	0	0	0	0	0	60	1,190	50	0	0	0	0	730
Government services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Art	0	0	0	0	0	0	0	360	0	10	0	0	0	0	0	0
Museums, library services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Repair and maintenance	0	0	0	20	0	0	40	0	0	0	0	0	0	0	0	0
Own account investments	0	0	0	0	0	0	0	0	0	180	0	0	0	0	0	40
<b>Total cultural and media products</b>	<b>0</b>	<b>0</b>	<b>3,030</b>	<b>2,230</b>	<b>0</b>	<b>90</b>	<b>340</b>	<b>360</b>	<b>5,290</b>	<b>5,590</b>	<b>2,070</b>	<b>0</b>	<b>40</b>	<b>1,630</b>	<b>7,450</b>	<b>3,860</b>
Investment goods	0	0	0	10	0	150	0	0	0	0	0	0	0	20	0	0
Secondary returns of cultural institutions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade margins and transport costs	0	0	0	0	0	0	3,860	0	0	0	0	0	0	0	0	0
Non-deductible VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consumption by residents outside the Netherlands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consumption by non-residents in the Netherlands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total culture and media</b>	<b>0</b>	<b>0</b>	<b>3,030</b>	<b>2,250</b>	<b>0</b>	<b>240</b>	<b>4,200</b>	<b>360</b>	<b>5,290</b>	<b>5,590</b>	<b>2,070</b>	<b>0</b>	<b>40</b>	<b>1,650</b>	<b>7,450</b>	<b>3,860</b>
Intermediate consumption	0	0	2,010	1,750	0	160	1,750	190	2,700	3,530	1,070	0	20	670	4,520	2,110
Gross value added (basic prices)	0	0	1,020	500	0	80	2,450	170	2,590	2,050	1,000	0	20	980	2,930	1,750

<sup>1)</sup> All amounts in this table have been rounded to the nearest ten million euros.

<sup>2)</sup> Includes balance of the purchase and sale of valuables.

Use of goods and services

Admin- istrative and support service activ- ities	Public admin- istra- tion	Educa- tion	Health- care	Arts and entert- ainment	Sports and recre- ational activi- ties	Other services	Total domes- tic produc- tion (basic prices)	Imports	Taxes and subsidi- es on produc- ts	Trade margins and trans- port costs	Total supply (pur- chase prices)	Inter- medi- ate con- sump- tion	Con- sump- tion by house- holds incl. NPISH	Con- sump- tion by govern- ment	Gross fixed capital forma- tion	Chang- es in stocks <sup>2)</sup>	Exports of domes- tic produc- tion	Re- ports exports	Total use (pur- chase prices)
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	1,130	30	0	0	1,170	1,130	20	0	0	0	10	10	1,170
0	0	0	0	0	0	0	960	910	10	540	2,410	580	180	0	0	0	820	830	2,410
0	0	0	0	0	0	0	880	5,510	70	1,320	7,780	170	1,800	0	300	30	710	4,770	7,780
0	0	0	0	0	0	0	170	540	0	140	860	0	230	0	90	10	150	380	860
0	0	0	0	0	0	0	150	270	0	370	790	10	530	0	10	50	100	90	790
0	0	0	0	0	0	0	60	180	0	130	360	0	120	0	0	0	50	180	360
0	0	80	0	0	10	10	8,200	920	0	1,010	10,130	6,580	2,480	0	150	30	660	240	10,130
0	0	0	0	0	0	0	1,380	520	0	260	2,160	1,070	680	0	0	10	240	150	2,160
0	210	0	0	0	0	0	2,340	0	0	0	2,340	1,370	970	0	0	0	0	0	2,340
0	0	0	0	0	0	0	1,410	0	0	0	1,410	0	1,410	0	0	0	0	0	1,410
0	0	0	0	0	0	0	130	0	0	0	130	0	0	0	130	0	0	0	130
0	0	0	0	0	0	0	350	20	0	0	370	300	20	0	0	0	50	0	370
70	40	0	0	0	0	0	1,760	240	-10	0	1,990	650	20	0	870	0	460	0	1,990
20	0	100	0	30	550	60	9,210	3,710	0	0	12,920	12,510	0	0	0	0	410	0	12,920
50	0	0	0	0	0	0	2,370	380	0	0	2,750	2,340	220	0	0	0	190	0	2,750
0	0	0	0	400	0	0	2,430	1,010	0	0	3,440	1,690	0	0	0	0	1,750	0	3,440
0	720	0	0	0	0	0	720	0	0	0	720	0	140	570	10	0	0	0	720
0	20	2,070	0	80	0	0	2,160	0	0	0	2,160	10	340	1,810	0	0	0	0	2,160
10	0	280	0	3,210	30	0	3,910	260	-130	80	4,120	1,950	1,820	0	0	170	160	10	4,120
0	100	30	0	2,380	0	0	2,510	190	-10	0	2,700	110	1,450	960	0	140	10	30	2,700
110	0	0	0	30	20	120	280	0	0	0	280	70	220	0	0	0	0	0	280
0	0	0	0	0	0	60	130	0	0	0	140	30	110	0	0	0	0	0	140
0	0	130	0	380	0	0	720	0	0	0	720	0	0	0	720	0	0	0	720
260	1,090	2,690	0	6,500	610	250	43,360	14,700	-70	3,850	61,840	30,580	12,750	3,340	2,270	450	5,750	6,690	61,840
0	10	0	0	0	0	0	190	10	0	10	220	0	0	0	220	0	0	0	220
0	0	0	0	850	0	0	850	0	0	0	850	40	810	0	0	0	0	0	850
0	0	0	0	0	0	0	3,860	0	0	-3,860	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	810	1,400	0	180	0	0	0	2,380
0	0	0	0	0	0	0	0	490	0	0	490	0	490	0	0	0	0	0	490
0	0	0	0	0	0	0	0	0	0	0	0	0	-1,320	0	0	0	1,320	0	0
260	1,100	2,690	0	7,350	610	250	48,260	15,200	-70	0	63,400	31,420	14,140	3,340	2,670	450	7,070	6,690	65,780
100	440	580	0	3,020	330	110	25,060												
160	660	2,110	0	4,330	280	140	23,200												

## 2. Supply and use table of culture and media, by industry and domain, 2015<sup>1)</sup>

### Supply of goods and services

	Agriculture, forestry and fishing	Mining and quarrying	Printing and reproduction of recorded media	Other manufacturing	Energy, water and waste management	Construction	Trade and transportation	Accommodation and food service activities	Publishing activities	Radio, TV, film, sound	Other information and communication	Financial and insurance activities	Real estate activities	Architectural and engineering activities	Advertising and market research	Other professional activities
	bln euros															
Visual arts	0	0	0	660	0	0	90	0	0	0	0	0	0	0	0	1,040
Literature	0	0	1,860	560	0	0	10	0	3,440	60	20	0	0	0	0	220
Audiovisual	0	0	110	680	0	0	30	0	60	4,280	2,000	0	0	0	0	40
Architecture and design	0	0	0	10	0	90	80	0	0	0	0	0	20	1,630	0	1,670
Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Heritage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interdisciplinary and other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70
Performing arts	0	0	10	310	0	0	10	360	0	10	0	0	0	0	0	0
Advertising	0	0	1,050	10	0	0	120	0	1,780	1,240	50	0	20	0	7,450	810
Total of cultural and media products	0	0	3,030	2,230	0	90	340	360	5,290	5,590	2,070	0	40	1,630	7,450	3,860
Investment goods	0	0	0	10	0	150	0	0	0	0	0	0	0	20	0	0
Secondary returns of cultural institutions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade margins and transport costs	0	0	0	0	0	0	3,860	0	0	0	0	0	0	0	0	0
Non-deductible VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consumption by residents outside the Netherlands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consumption by non-residents in the Netherlands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total culture and media</b>	0	0	3,030	2,250	0	240	4,200	360	5,290	5,590	2,070	0	40	1,650	7,450	3,860
Intermediate consumption	0	0	2,010	1,750	0	160	1,750	190	2,700	3,530	1,070	0	20	670	4,520	2,110
Gross value added (basic prices)	0	0	1,020	500	0	80	2,450	170	2,590	2,050	1,000	0	20	980	2,930	1,750

<sup>1)</sup> All amounts in this table have been rounded to tens of millions of euros.

<sup>2)</sup> Includes balance of the purchase and sale of valuables.

Use of goods and services

Admin- istrative and support service activi- ties	Public admin- istra- tion	Educa- tion	Health- care	Arts and entertai- nment	Sports and recre- ational activi- ties	Other services	Total domes- tic produc- tion (basic prices)	Imports	Taxes and subsidi- es on produc- ts	Trade margins and trans- port costs	Total supply (pur- chase prices)	Inter- medi- ate con- sump- tion	Con- sump- tion by house- holds incl. NPISH	Con- sump- tion by govern- ment	Gross fixed capital forma- tion	Chang- es in stocks <sup>2)</sup>	Exports of domes- tic produc- tion	Re- ports exports	Total use (pur- chase prices)
30	0	0	0	100	0	10	1,940	1,290	0	730	3,960	1,290	750	0	40	50	1,050	770	3,960
0	20	260	0	1,020	0	0	7,480	1,340	0	1,150	9,960	4,490	2,540	480	590	30	1,160	660	9,960
10	210	0	0	310	0	40	7,770	6,390	70	1,550	15,770	3,500	5,110	0	740	50	1,640	4,730	15,770
80	40	0	0	0	0	0	3,610	580	-10	0	4,190	2,340	50	0	870	0	930	0	4,190
0	20	2,070	0	80	0	0	2,160	0	0	0	2,160	10	340	1,810	0	0	0	0	2,160
0	130	0	0	2,100	0	0	2,240	260	-10	90	2,570	90	1,550	530	0	320	50	40	2,570
80	670	0	0	30	0	120	970	10	0	0	990	90	360	520	10	0	10	0	990
30	0	260	0	2,850	50	10	3,900	740	-120	260	4,780	1,870	2,030	0	20	10	390	470	4,780
20	0	100	0	30	560	70	13,290	4,090	0	80	17,460	16,900	30	0	0	0	530	10	17,460
260	1,090	2,690	0	6,500	610	250	43,360	14,700	-70	3,850	61,840	30,580	12,750	3,340	2,270	450	5,750	6,690	61,840
0	10	0	0	0	0	0	190	10	0	10	220	0	0	0	220	0	0	0	220
0	0	0	0	850	0	0	850	0	0	0	850	40	810	0	0	0	0	0	850
0	0	0	0	0	0	0	3,860	0	0	-3,860	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	810	1,400	0	180	0	0	0	2,380
0	0	0	0	0	0	0	0	490	0	0	490	0	490	0	0	0	0	0	490
0	0	0	0	0	0	0	0	0	0	0	0	0	-1,320	0	0	0	1,320	0	0
260	1,100	2,690	0	7,350	610	250	48,260	15,200	-70	0	63,400	31,420	14,140	3,340	2,670	450	7,070	6,690	65,780
100	440	580	0	3,020	330	110	25,060												
160	660	2,110	0	4,330	280	140	23,200												

### 3. Supply and use table for culture and media, by industry and subdomain, 2015<sup>1)</sup>

#### Supply of goods and services

	Agriculture, forestry and fishing	Mining and quarrying	Printing and reproduction of recorded media	Other manufacturing	Energy, water and waste management	Construction	Trade and transportation	Accommodation and food service activities	Publishing activities	Radio, TV, film, sound	Other information and communication	Financial and insurance activities	Real estate activities	Architectural and engineering activities	Advertising and market research	Other professional activities
	<b>bln euros</b>															
Visual arts	0	0	0	660	0	0	90	0	0	0	0	0	0	0	0	1,040
Photography	0	0	0	490	0	0	80	0	0	0	0	0	0	0	0	1,040
Other visual arts	0	0	0	180	0	0	10	0	0	0	0	0	0	0	0	0
Literature	0	0	1,860	560	0	0	10	0	3,440	60	20	0	0	0	0	220
Books	0	0	260	0	0	0	0	0	1,080	0	0	0	0	0	0	40
Newspapers and periodicals	0	0	510	0	0	0	0	0	2,000	40	20	0	0	0	0	30
Other literature	0	0	1,090	560	0	0	10	0	360	20	0	0	0	0	0	150
Heritage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Performing arts	0	0	10	310	0	0	10	360	0	10	0	0	0	0	0	0
Audiovisual	0	0	110	680	0	0	30	0	60	4,280	2,000	0	0	0	0	40
Film and video	0	0	40	0	0	0	0	0	0	1,140	40	0	0	0	0	0
Radio, TV	0	0	0	390	0	0	0	0	0	2,810	1,450	0	0	0	0	40
Other audiovisual	0	0	70	290	0	0	30	0	60	330	510	0	0	0	0	0
Advertising	0	0	1,050	10	0	0	120	0	1,780	1,240	50	0	20	0	7,450	810
Architecture and design	0	0	0	10	0	90	80	0	0	0	0	0	20	1,630	0	1,670
Architecture	0	0	0	0	0	90	0	0	0	0	0	0	0	1,520	0	50
Design	0	0	0	10	0	0	80	0	0	0	0	0	20	110	0	1,620
Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interdisciplinary and other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70
Total cultural and media products	0	0	3,030	2,230	0	90	340	360	5,290	5,590	2,070	0	40	1,630	7,450	3,860
Investment goods	0	0	0	10	0	150	0	0	0	0	0	0	0	20	0	0
Secondary returns for cultural institutions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade margins and transport costs	0	0	0	0	0	0	3,860	0	0	0	0	0	0	0	0	0
Non-deductible VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consumption by residents outside the Netherlands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consumption by non-residents in the Netherlands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total culture and media</b>	0	0	3,030	2,250	0	240	4,200	360	5,290	5,590	2,070	0	40	1,650	7,450	3,860
Intermediate use	0	0	2,010	1,750	0	160	1,750	190	2,700	3,530	1,070	0	20	670	4,520	2,110
Gross value added (basic prices)	0	0	1,020	500	0	80	2,450	170	2,590	2,050	1,000	0	20	980	2,930	1,750

<sup>1)</sup> All amounts in this table have been rounded to the nearest ten million euros.

<sup>2)</sup> Includes balance of the purchase and sale of valuables.



Use of goods and services

Administrative and support service activities	Public administration	Education	Health-care	Arts and entertainment	Sports and recreational activities	Other services	Total domestic production (basic prices)	Imports	Taxes and subsidies on products	Trade margins and transport costs	Total supply (purchase prices)	Intermediate consumption	Consumption by households incl. NPISH	Consumption by government	Gross fixed capital formation	Changes in stocks <sup>2)</sup>	Exports of domestic production	Re-exports	Total use (purchase prices)
30	0	0	0	100	0	10	1,940	1,290	0	730	3,960	1,290	750	0	40	50	1,050	770	3,960
30	0	0	0	0	0	0	1,640	970	0	350	2,960	1,230	190	0	0	0	860	670	2,960
0	0	0	0	100	0	10	300	320	0	380	1,000	60	560	0	40	50	190	100	1,000
0	20	260	0	1,020	0	0	7,480	1,340	0	1,150	9,960	4,490	2,540	480	590	30	1,160	660	9,960
0	20	170	0	1,020	0	0	2,610	430	-10	550	3,580	930	1,110	480	500	10	360	190	3,580
0	0	0	0	0	0	0	2,600	170	0	40	2,810	1,660	1,040	0	0	0	110	10	2,810
0	0	80	0	0	0	0	2,270	740	0	550	3,570	1,900	390	0	100	10	700	460	3,570
0	130	0	0	2,100	0	0	2,240	260	-10	90	2,570	90	1,550	530	0	320	50	40	2,570
30	0	260	0	2,850	50	10	3,900	740	-120	260	4,780	1,870	2,030	0	20	10	390	470	4,780
10	210	0	0	310	0	40	7,770	6,390	70	1,550	15,770	3,500	5,110	0	740	50	1,640	4,730	15,770
0	0	0	0	0	0	0	1,220	440	0	80	1,740	770	410	0	90	0	330	140	1,740
0	210	0	0	0	0	0	4,900	2,380	20	570	7,870	1,970	3,300	0	210	20	680	1,700	7,870
10	0	0	0	310	0	40	1,650	3,570	50	890	6,160	760	1,400	0	440	30	630	2,900	6,160
20	0	100	0	30	560	70	13,290	4,090	0	80	17,460	16,900	30	0	0	0	530	10	17,460
80	40	0	0	0	0	0	3,610	580	-10	0	4,190	2,340	50	0	870	0	930	0	4,190
70	40	0	0	0	0	0	1,760	240	-10	0	1,990	650	20	0	870	0	460	0	1,990
20	0	0	0	0	0	0	1,850	340	0	0	2,200	1,690	30	0	0	0	470	0	2,200
0	20	2,070	0	80	0	0	2,160	0	0	0	2,160	10	340	1,810	0	0	0	0	2,160
80	670	0	0	30	0	120	970	10	0	0	990	90	360	520	10	0	10	0	990
260	1,090	2,690	0	6,500	610	250	43,360	14,700	-70	3,850	61,840	30,580	12,750	3,340	2,270	450	5,750	6,690	61,840
0	10	0	0	0	0	0	190	10	0	10	220	0	0	0	220	0	0	0	220
0	0	0	0	850	0	0	850	0	0	0	850	40	810	0	0	0	0	0	850
0	0	0	0	0	0	0	3,860	0	0	-3,860	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	810	1,400	0	180	0	0	0	2,380
0	0	0	0	0	0	0	0	490	0	0	490	0	490	0	0	0	0	0	490
0	0	0	0	0	0	0	0	0	0	0	0	0	-1,320	0	0	0	1,320	0	0
260	1,100	2,690	0	7,350	610	250	48,260	15,200	-70	0	63,400	31,420	14,140	3,340	2,670	450	7,070	6,690	65,780
100	440	580	0	3,020	330	110	25,060												
160	660	2,110	0	4,330	280	140	23,200												

#### 4. Employment in culture and media by industry, 2015<sup>1)</sup>

	Agri- culture, forestry and fishing	Mining and quarrying	Printing and reproduc- tion of recorded media	Other manu- facturing	Energy, water and waste manage- ment	Con- struction	Trade and trans- portation	Accommo- dation and food service activities	Publishing activities	Radio, TV, film, sound	Other informa- tion and communi- cation
	<b>x 1,000</b>										
Employed persons	0	0	20	0	0	0	50	10	30	30	10
Full-time equivalents	0	0	20	0	0	0	30	0	20	20	10

<sup>1)</sup> The numbers in this table have been rounded to tens of thousands.

#### 5. Employment in culture and media versus the total economy, 2015<sup>1)</sup>

		Culture and media	Total economy	Share of culture and media
		number		%
Total employed persons				
Employed persons	x 1,000	410	8,806	4.7
Jobs	x 1,000	490	9,901	4.9
Full-time equivalents	x 1,000	320	7,037	4.5
Hours worked	million hours	590	12,539	4.7
Employees				
Employed persons	x 1,000	270	7,315	3.6
Jobs	x 1,000	290	7,809	3.7
Full-time equivalents	x 1,000	210	5,827	3.6
Hours worked	million hours	360	9,869	3.7
Other employed persons				
Employed persons	x 1,000	140	1,491	9.6
Jobs	x 1,000	200	2,092	9.6
Full-time equivalents	x 1,000	110	1,210	8.7
Hours worked	million hours	230	2,670	8.5

<sup>1)</sup> For culture and media the number of hours worked are rounded to tens of millions and the rest of the numbers to tens of thousands.

Financial and insurance activities	Real estate activities	Architectural and engineering activities	Advertising and market research	Other professional activities	Administrative and support service activities	Public administration	Education	Healthcare	Arts and entertainment	Sports and recreational activities	Other services	Total
0	0	10	80	50	0	10	30	0	80	10	0	410
0	0	10	50	30	0	10	30	0	70	0	0	320

