



**Eurostat/C3/GNIC/308A Rev.2**

**31<sup>ST</sup> MEETING OF THE GNI COMMITTEE  
21<sup>ST</sup> - 22<sup>ND</sup> OCTOBER 2015  
LUXEMBOURG, BECH BUILDING,  
ROOM QUETELET**

**2015 GNI Questionnaire - Part A – Summary Quality Report**

**Point IV.1 on the agenda**

## INTRODUCTION

This document presents the opinion of the GNI Committee, the GNI data used for own resource purposes of the EU and a summary of the main changes in each country's data and methods. The following tables are available for each EU Member State:

- Table 1: Revisions to Member State's GNI (ESA95 based) resulting from GNI reservations for 2002 -2009 (As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014 Questionnaire)
- Table 2: Revisions to Member State's GNI (ESA95 Based) for 2010-2013 (As percentage of GNI (ESA95 based) from the 2014 Questionnaire)
- Table 3: Total impact of ESA2010 Implementation on Member State's GNI (ESA95 based) for 2010-2013 (As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014 Questionnaire)

Table A.1 provides an overview of GNI figures transmitted by the 28 EU MS for own resource purposes following the Council Regulation 1287/2003 in 2015 and 2014 and revisions in 2015 resulting thereof.

## **Annex A**

### **Opinion of the GNI Committee**

The GNI Committee at its 31<sup>st</sup> meeting on 21-22 October 2015 examined the GNP and GNI data transmitted through the GNI Questionnaire 2015 by the countries that were Member States before 1 July 2013 (“EU27” Member States), having regard to the following:

1. Following Council Decisions 2000/597/EC, Euratom (of 29 September 2000) and 2007/436/EC, Euratom (of 7 June 2007) on the system of the European Communities' own resources, and in particular Article 2(7) thereof, Gross National Income at market prices (GNI) according to ESA 95 is used for own resource purposes from budget year 2002 onward. For earlier budget years, the fourth own resource is based on Gross National Product at market prices (GNP) according to ESA 79.
2. Following Article 8(2) of the own resources Decision mentioned above, Council Regulation (EC, Euratom) 1287/2003 (the GNI Regulation) was adopted on 15 July 2003 which lays down the procedures for the forwarding and verification of GNI data and which created the GNI Committee. For GNP, these aspects are laid down in Council Directive 89/130/EEC, Euratom of 13 February 1989 (the GNP Directive), which created the GNP Committee. Since the inception of the fourth own resource, the work of the GNP Committee has led to significant improvements in the comparability, the reliability and the exhaustiveness of GNP of the Member States that were Member States before 1 May 2004.
3. EU15 Member States now calculate GNP for the years 1995-2001 using the methodology defined by Commission Decision 97/178/EC, Euratom (of 10 February 1997), adopted after consultation of the GNP Committee, on the transition between ESA 79 and ESA 95.
4. All these 15 Member States have provided an Inventory of sources and methods for the compilation of GNI according to ESA95. Information visits to all these Member States to evaluate the implementation of ESA95 (and its impact on ESA79-based GNP for the EU15 Member States) on the basis of these Inventories have been made. The results of these visits have been presented by the Commission to the GNP Committee or the GNI Committee.
5. Following the completion of the analysis of the Inventories, the Commission in accordance with Article 10(8) of Regulation 1150/2000 placed a number of reservations on the GNP data for 1995-2001. The Member States had to complete the work related to these reservations by September 2006. The work related to these reservations has now been finalised.

6. All EU25 Member States concerned had to provide an updated or new Inventory of sources and methods for the compilation of GNI according to ESA 95 by end of 2006 (except for Sweden which had to provide an updated Inventory by end of 2007). Bulgaria and Romania had to provide an Inventory of sources and methods for the compilation of GNI according to ESA 95 by the end of 2009. All these Member States have transmitted their Inventories. New information visits related to these Inventories have been carried out. The results of these visits have been presented by the Commission to the GNI Committee. Draft GNI assessment reports for 13 EU25 Member States were presented by the Commission to the GNI Committee in its 22<sup>nd</sup> meeting; the draft assessment reports for the remaining 12 were presented in its 23<sup>rd</sup> meeting. Draft GNI assessment reports for Bulgaria and Romania were presented by the Commission to the GNI Committee in its 25<sup>th</sup> meeting.
7. Following the completion of the analysis of these updated or new Inventories, the Commission in accordance with Article 10(8) of Regulation 1150/2000 placed a number of reservations on the GNI data for 2002-2010. The Member States were to complete the work related to these reservations by September 2014 or in a single case by September 2016. Eurostat has assessed the work done and asked the Member States to make the ultimate revisions due to reservations in the 2015 GNI Questionnaire. The verification is still ongoing with the aim of lifting most of the reservations before the end of 2015.
8. Pursuant to Regulation (EU) No 549/2013, Member States must transmit their regular data relating to national accounts in conformity with the European System of Accounts 2010 (ESA2010) starting from 1 September 2014. For the calculation of GNI for the purposes of own resources the ESA 95 standard is still in use, and pursuant to Article 2 (2) of Council Regulation (EC, Euratom) No 1287/2003, Member States must transmit their data on Gross National Income (GNI) and its components in conformity with the ESA 95.
9. The GNI Committee agreed on the transmission in the 2015 GNI Questionnaires and Quality Reports of data for years 2002-2009 in ESA 95 and on the transmission of data for years 2010 onwards in ESA 2010 with transition to ESA95 GNI. Member States are to manage the transition from the data relating to national accounts under ESA 2010 to those of ESA 95 by applying the differences of definition identified in the Manual on the Changes between ESA 95 and ESA 2010 (approved by the Eurostat Group of Directors of Macroeconomic Statistics in November 2013). In these circumstances, the verification of GNI, from year 2010 onwards, according to ESA 95, requires a preceding check on the data established according to ESA 2010. After initial consistency checks of the transitional items and other revisions, this check is to be based on the inventories of statistical sources and methods used by the Member States to compile their ESA 2010 GNI estimates.

10. Given the provisions of Article 10 (7) of Council Regulation (EC, Euratom) No 1150/2000, as amended by Council Regulation (EC, Euratom) No 105/2009, the GNI data for year 2010 would have become time-barred on 1 October 2014; data for year 2011 would have become time-barred on 1 October 2015. Furthermore, taking into account that Member States undertook a major revision of their national accounts, that they started using new transition items from ESA 2010 concepts to ESA95 and that the ESA 2010 GNI Inventories are not yet available, the Commission, had placed process-specific reservations reserving its position as to the accuracy of all of the EU-27 Member States' GNI relating to the year 2010 in September 2014 and relating to the year 2011 in September 2015 to allow a detailed comparative analysis of the solutions adopted by Member States in order to ensure that the GNI-based own resource contribution from each of the EU-27 Member States is determined correctly.
11. On the GNI Questionnaire 2015, the Member States have supplied GNI data for the years 2002-2014 and, where relevant, GNP data for the years under reservations 1995-2001.
12. In accordance with Article 2(3) of the GNI Regulation, the Member States provided together with the GNI Questionnaire 2015 a report on the quality of the GNI data ("Quality Report") following a fixed format, agreed by the GNI Committee.

The examination by the GNI Committee of the data supplied on the 2015 GNI Questionnaire was based on the documents and explanations provided by the Member States – in particular the Quality Reports submitted with the Questionnaire – and on the reports and analyses supplied by Eurostat (in particular in document GNIC/308B Rev. 2) having in mind, in particular, the following:

- the results of work to improve GNP and GNI data in previous years;
- the reliability of the sources and methods used to calculate GNP and GNI;
- the comparability of the GNP and GNI data through the use of the same definitions and accounting rules; and
- the exhaustiveness of the GNP and GNI estimates.

Based on this examination, the GNI Committee considers that considerable improvements have been made in the harmonisation and quality of the EU27 Member States' GNP (where relevant) and GNI estimates. It considers that, taking due account of the GNI reservations set for the EU27 Member States between January 2012 and September 2014 (and where relevant the still outstanding GNP reservations), these data are appropriate for use for own resource purposes with respect to reliability, comparability and exhaustiveness in accordance with article 5(2)b of the GNI Regulation. Nevertheless, the GNI Committee underlines that the improvement of the GNI calculations, and of national accounts in general, is a continuous process and stresses that research and studies should be taken further and efforts pursued with an appropriate level of resources.

Croatia has submitted GNI data for the years 2002-2014 (cf. document GNIC/308B Rev. 2). The GNI Committee's opinion on the GNI data of Croatia, presented in Annex 1, is an integral part of this opinion.

## **Annex 1 to the opinion of the GNI Committee**

### **Opinion of the GNI Committee on Croatia's GNI data**

The GNI Committee at its 31<sup>st</sup> meeting on 21-22 October 2015 examined the GNI data transmitted through the GNI Questionnaire 2015 by Croatia that became Member State on 1 July 2013, having regard to the following:

1. This year was the third time that Croatia transmitted GNI data for own resource purposes.
2. In accordance with article 2(3) of the GNI Regulation, Croatia provided together with the GNI Questionnaire 2015 a report on the quality of the GNI data (“Quality Report”) following a fixed format, agreed by the GNI Committee.
3. Croatia confirmed in the meeting of the GNI Committee the correctness of the data in document GNIC/308B Rev. 2.
4. A full Inventory on sources and methods will be provided by Croatia on ESA2010 as part of the transition to ESA2010 in line with the standard and agreed GNI procedures.

The GNI Committee considers that, based on this examination and in view of the fact that no full Inventory on sources and methods is currently available to the Committee, the GNI data of Croatia is provisionally appropriate for use for own resource purposes.

**GNI Questionnaire 2015 - Member States' GNP and GNI data to be used for own resources - overview table as of 15 October 2015**

Country	Currency Unit	GNI <sup>1)</sup> (ESA 95)													
		GNP <sup>1)</sup> (ESA 79)													
		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Belgium*	mio EUR	27 1974	28 0915	29 5088	30 5419	32 0393	33 6885	34 9876	36 7677	37 3277	38 6509	38 8438	39 6229		
Denmark*	mio DKK	13 36764	13 75857	14 56738	15 48755	16 41196	16 91403	17 55157	17 77265	18 22638	18 55608	18 98320	19 18751		
Germany*	mio EUR	20 99772	21 26394	22 01400	22 39017	23 52925	24 72577	24 96797	25 56541	27 14316	27 46152	28 00557	29 02913		
Greece	mio EUR	1 562 15	1 696 82	1 825 00	1 889 99	2 040 67	2 143 73	2 234 66	2 184 75	1 984 75	1 897 50	1 774 22	1 750 87		
Spain*	mio EUR	71 5976	77 2058	82 8074	89 4260	96 5766	102 3795	105 4155	104 9803	103 4856	101 8767	100 9007	101 8741		
France*	mio EUR	15 440 81	15 955 51	16 692 46	17 385 03	18 233 22	19 092 18	19 540 89	19 072 27	19 912 84	20 567 15	20 640 68	20 962 55		
Ireland*	mio EUR	10 826 9	11 973 3	12 789 4	13 954 7	15 444 4	16 279 0	15 356 4	13 571 4	13 409 1	13 502 7	13 614 8	15 501 7		
Italy*	mio EUR	12 962 38	13 364 43	13 948 48	14 382 58	14 969 00	15 522 93	15 529 32	15 085 26	16 049 07	15 830 59	15 740 63	15 833 33		
Luxembourg*	mio EUR	1 987 6	1 998 7	2 387 1	2 585 2	2 567 0	3 000 4	2 929 3	2 947 2	2 939 0	3 025 3	3 048 6	3 259 6		
Netherlands*	mio EUR	4 652 33	4 789 70	5 002 91	5 116 52	5 502 44	5 762 64	5 747 42	5 548 33	6 247 94	6 457 62	6 505 01	6 588 33		
Austria*	mio EUR	2 161 20	2 211 16	2 311 80	2 408 83	2 538 77	2 680 75	2 799 84	2 745 11	2 848 28	2 966 61	3 037 46	3 126 63		
Portugal*	mio EUR	13 705 0	14 095 0	14 636 6	15 047 5	15 411 2	16 185 1	16 339 4	16 087 4	16 991 1	16 870 6	16 022 0	16 748 0		
Finland*	mio EUR	1 428 14	1 435 02	1 525 72	1 571 84	1 660 67	1 783 33	1 844 79	1 738 93	1 818 80	1 901 95	1 935 06	1 976 87		
Sweden*	mio SEK	24 306 11	25 699 50	26 531 78	27 842 67	29 770 04	31 989 72	33 210 66	31 749 09	34 852 97	36 274 48	37 333 78	39 048 04		
United Kingdom*	mio GBP	10 906 57	11 590 21	12 281 78	13 027 20	13 597 58	14 371 83	14 557 13	14 442 98	15 444 05	16 084 32	16 311 54	17 446 38		
Bulgaria	mio BGL	3 385 7	3 624 3	4 013 6	4 477 8	5 006 8	5 842 4	6 833 8	6 998 4	7 152 1	7 662 4	7 992 8	8 296 1		
Czech Republic	mio CZK	24 482 46	25 725 41	28 215 53	29 989 26	31 668 79	34 478 35	36 141 88	35 125 03	35 376 74	35 921 61	36 478 37	37 820 37		
Estonia	mio EEK, from 2011 mio EUR	1 149 97	1 277 30	1 427 22	1 667 60	1 962 60	2 311 79	2 377 35	2 090 53	2 150 44	1 559 8	1 702 6	1 813 1		
Cyprus	mio CYP, from 2008 mio EUR	6 105	6 567	6 995	7 505	8 075	8 771	1 703 2	1 610 6	1 830 6	1 937 2	1 862	1 725 1		
Latvia	mio LVL, from 2014 mio EUR	5 706	6 323	7 656	9 412	11 722	15 403	17 291	14 545	12 648	14 099	15 096	23 444		
Lithuania	mio LTL	5 154 9	5 555 7	6 112 1	7 082 4	8 050 9	9 479 8	10 776 3	9 333 0	9 405 7	10 338 0	11 099 7	12 341 1		
Hungary	mio HUF	15 981 817	17 558 277	19 345 640	20 569 510	22 108 377	23 033 217	24 570 572	24 274 745	25 342 795	26 330 923	26 864 269	30 160 137		
Malta	mio MTL, from 2008 mio EUR	1 859	1 905	1 917	1 969	2 109	2 267	5 713	5 627	6 232	6 599	7 076	7 528		
Poland	mio PLN	79 191 0	82 297 9	89 159 8	95 640 4	10 266 14	11 257 01	12 442 27	13 067 29	13 784 56	14 943 83	15 510 84	16 392 20		
Romania	mio RON	14 982 6	19 214 3	23 585 4	27 888 2	33 083 8	41 212 7	51 886 4	51 567 2	51 994 3	55 217 7	58 205 8	64 996 6		
Slovenia	mio SIT, from 2007 mio EUR	5 480 258	5 935 737	6 388 856	6 781 090	7 293 482	33 630	35 866	34 597	35 140	35 851	34 948	36 446		
Slovakia	mio SKK, from 2009 mio EUR	10 906 56	11 484 73	12 825 43	14 191 29	15 796 11	17 659 16	19 481 97	61 191	64 410	66 630	69 639	71 695		
Croatia	mio HRK	202 380	217 261	238 664	256 096	278 739	305 877	326 797	310 994	316 721	321 570	318 377	316 157		

\* Country has no reservations for 1995 to 2001

1) Gross national product at current market prices according to ESA 79 second edition

2) Gross national income at current market prices according to ESA 95 (for 2002-2009 excluding impact of FISIM allocation, from 2010 onwards including impact of FISIM allocation)

Figures for 2010-2014 were derived from ESA2010 based figures using agreed transitional items

## GNP/GNI Questionnaire 2014 - Member States' GNP and GNI data to be used for own resources - overview table

Country	Currency Unit	GNP <sup>1)</sup> (ESA 79)										GNI <sup>2)</sup> (ESA 95)											
		1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013			
Belgium*	mio EUR	-	-	-	-	-	-	-	-	-	-	320115	336597	349574	337473	363078	374101	384595	380905				
Denmark*	mio DKK	-	-	-	-	-	-	-	-	-	-	137202	1376315	1457220	1549286	1641809	1688824	1752378	1822875	1898237			
Germany*	mio EUR	-	-	-	-	-	-	-	-	-	-	2089498	2108822	2194905	2230747	2344724	2458019	2491435	2564784	2804060			
Greece	mio EUR	87477	96072	106182	115399	121782	127851	139432	-	-	-	159490	176020	191278	188100	208435	212356	225272	218737	192749	179678		
Spain*	mio EUR	-	-	-	-	-	-	-	-	-	-	715976	772058	828074	894260	965766	1023795	1054155	1028984	1050066	1025702		
France*	mio EUR	-	-	-	-	-	-	-	-	-	-	1544081	1595551	1689246	1738503	1823322	1909218	1954089	1906844	1991284	2056714	2071797	2097062
Ireland*	mio EUR	-	-	-	-	-	-	-	-	-	-	108268	119733	127894	139547	154444	162789	153564	135713	132251	131745	135125	140797
Italy*	mio EUR	-	-	-	-	-	-	-	-	-	-	1296238	1336443	1394848	1438258	1496900	1552293	152932	1509458	1574909	1606341	1596365	1587868
Luxembourg*	mio EUR	-	-	-	-	-	-	-	-	-	-	19812	19921	23803	25782	25598	29928	29213	23215	25723	27729	28289	28695
Netherlands*	mio EUR	-	-	-	-	-	-	-	-	-	-	465233	478970	500291	511652	549371	574573	575413	556838	623672	631828	636247	631548
Austria*	mio EUR	-	-	-	-	-	-	-	-	-	-	216120	221116	231180	240883	253877	268075	279984	274511	284449	296777	306635	308445
Portugal*	mio EUR	-	-	-	-	-	-	-	-	-	-	137050	140950	146366	150475	154112	161851	163394	160874	169424	168355	160658	163530
Finland*	mio EUR	-	-	-	-	-	-	-	-	-	-	142814	143502	152572	157184	166067	178333	184479	173893	181844	190154	192729	195171
Sweden*	mio SEK	-	-	-	-	-	-	-	-	-	-	2426528	2566533	2649890	2780937	2973251	3195042	3316984	3171409	3475283	3618074	3658796	3754368
United Kingdom*	mio GBP	-	-	-	-	-	-	-	-	-	-	1087922	1155785	1223480	1292515	1351788	1443593	1492751	1457011	1546174	1604588	1618022	1667761
Bulgaria	mio BGL	33857	36243	40136	44778	50068	56677	66679	67788	67788	69794	75087	77947	78374									
Czech Republic	mio CZK	2448246	2572541	2807977	2979141	3143856	3418913	3579500	3512503	3537674	3588783	3648990	3661746										
Estonia	mio EEK, from 2011 mio EUR	114997	127730	142722	168760	196280	231179	237735	209053	214771	15310	16848	17959										
Cyprus	mio CYP, from 2008 mio EUR	6105	6567	6976	7483	8051	8747	16989	16046	18125	19498	18661	17366										
Latvia	mio LVL	5706	6323	7551	9321	11519	15131	16742	14113	12820	14136	15260	16128										
Lithuania	mio LTL	51549	55557	61121	70824	80509	94798	107763	93330	93974	103332	110927	116854										
Hungary	mio HUF	15981817	17558277	19319248	20515381	22033521	22964263	24481773	24190931	25237130	26254478	26695202	28482324										
Malta	mio MTL, from 2008 mio EUR	1859	1905	1922	1974	2108	2267	5741	5620	6275	6599	6798	7120										
Poland	mio PLN	791910	822979	874807	944426	1017132	1116821	1224284	1288618	1367426	1479487	1540039	1580512										
Romania	mio RON	149826	192143	235854	278882	330838	401288	505142	500202	525483	556784	585099	622267										
Slovenia	mio SIT, from 2007 mio EUR	5480258	5935737	6388856	6781090	7293482	33530	35866	34597	35106	35806	34952	35025										
Slovakia	mio SKK, from 2009 mio EUR	1090656	1148473	1284949	1422035	1583111	1769525	1948422	61425	64388	67728	69571	70940										
Croatia	mio HRK	202380	217261	238684	256096	278739	305877	326797	310994	316721	321571	318377	322158										

\* Country has no reservations for 1995 to 2001

1) Gross national product at current market prices according to ESA 79 second edition

2) Gross national income at current market prices according to ESA 95 (for 2002-2009 excluding impact of FISIM allocation, from 2010 onwards including impact of FISIM allocation)

Figures for 2010-2013 were derived from ESA2010 based figures using agreed transitional items



Revisions GNI Questionnaire 2015 compared to the GNI Questionnaire 2014

Country	GNP <sup>1)</sup> (ESA 79)										GNI <sup>2)</sup> (ESA 95)									
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Belgium*	-	-	-	-	-	-	-	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	1.3%	-0.2%	0.5%	2.0%	
Denmark*	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.2%	0.0%	0.0%	0.0%	-0.2%	0.0%	
Germany*	-	-	-	-	-	-	-	0.5%	0.8%	0.3%	0.4%	0.3%	0.6%	0.2%	-0.3%	-0.3%	0.6%	-0.1%	-0.1%	
Greece	0.0%	0.0%	0.0%	0.0%	0.0%	-0.7%	-1.3%	-2.1%	-3.6%	-4.6%	0.5%	-2.1%	0.9%	-1.7%	-0.6%	-0.1%	-0.4%	-1.6%	-1.3%	
Spain*	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.5%	-1.1%	-1.6%	
France*	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.4%	0.0%	
Ireland*	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.4%	2.5%	0.8%	2.6%	
Italy*	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%	-0.1%	-0.1%	-0.8%	-0.9%	
Luxembourg*	-	-	-	-	-	-	-	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	14.6%	6.0%	6.9%	6.2%	
Netherlands*	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.2%	0.3%	0.3%	-0.1%	-0.4%	0.2%	1.8%	1.5%	3.0%	
Austria*	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	-0.9%	0.4%	
Portugal*	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.2%	-0.3%	0.4%	
Finland*	-	-	-	-	-	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.5%	
Sweden*	-	-	-	-	-	-	-	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%	0.3%	0.2%	-0.6%	
United Kingdom*	-	-	-	-	-	-	-	0.3%	0.3%	0.4%	0.8%	0.6%	-0.4%	-2.5%	-0.9%	-0.1%	0.2%	0.8%	0.9%	

Bulgaria	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.1%	2.5%	3.2%	2.5%	2.0%	1.7%	2.0%
Czech Republic	0.0%	0.0%	0.0%	0.5%	0.7%	0.7%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	1.0%	0.0%	0.0%	0.1%	0.0%	0.8%
Estonia	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%	0.0%	0.0%	0.1%	1.9%	2.3%	2.0%
Cyprus	0.0%	0.0%	0.0%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	1.0%	-0.6%	0.0%	-0.7%
Latvia	0.0%	0.0%	0.0%	1.4%	1.0%	1.8%	1.8%	1.4%	1.0%	1.0%	1.8%	1.8%	1.8%	3.3%	3.1%	-1.3%	-0.3%	-1.1%	-2.1%
Lithuania	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%	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%
Hungary	0.0%	0.0%	0.0%	0.1%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.3%	0.4%	0.3%	0.3%	0.6%
Malta	0.0%	0.0%	0.0%	-0.2%	-0.3%	0.1%	0.0%	-0.2%	-0.3%	-0.3%	0.1%	0.0%	0.0%	-0.5%	0.1%	-0.7%	0.0%	0.1%	-0.6%
Poland	0.0%	0.0%	0.0%	1.9%	1.3%	0.9%	0.8%	1.9%	1.3%	1.3%	0.9%	0.8%	0.8%	1.6%	1.4%	0.8%	1.0%	0.7%	0.1%
Romania	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.7%	2.7%	3.1%	-1.1%	-0.8%	-0.5%	-0.2%
Slovenia	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%	0.0%	0.0%	0.1%	0.1%	0.0%	-0.4%
Slovakia	0.0%	0.0%	0.0%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	0.0%	-0.4%	0.0%	-1.6%	0.1%	0.4%
Croatia	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%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%

\* Country has no reservations for 1995 to 2001

1) Gross national product at current market prices according to ESA 79 second edition

2) Gross national income at current market prices according to ESA 95 (for 2002-2009 excluding impact of FISIM allocation, from 2010 onwards including impact of FISIM allocation)

Figures for 2010-2013 were derived from ESA2010 based figures using agreed transitional items

changes less than 1%  
changes more than 1%

**SUMMARY QUALITY REPORTS OF 2015 GNI RETURNS FOR THE EU-28  
MEMBER STATES**

## Belgium

The September 2015 version of the national accounts reflects an occasional (major) revision due to further work on transversal reservations (the introduction of a supply side estimate of prostitution services and the revision of benchmark year for dwelling services (2011 instead of 2001), a revised allocation of the production of certain financial services between intermediate and final consumption, the introduction of adjusted/harmonized NACE-codes in the business register from 2009 on - and the compilation of aggregates by industry using these new NACE-codes -, the introduction of revised figures for own account software (resulting from changes in wages in the IT-industry due to adjustments in NACE-codes), the full integration of transactions for units which were reclassified from S11/S12 to S13 and the update of sources and methods in other domains of the accounts (especially revised figures in the financial accounts and international investment position-IIP which generated important revisions in property income flows from/to the ROW). Moreover improvements were made to the estimates of the production and use of R&D and the way in which these transactions have to be integrated in the accounts.

**Table 1 Revisions resulting from work on GNI reservations for 2002-2009  
(sept 2015 minus sept 2014)**

	2002	2003	2004	2005	2006	2007	2008	2009
Mln €	244	251	259	268	278	288	302	520
% of GNI	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%	0,2%
ESA95 GNI (excl. allocation fisim) sept 2014	271. 730	280.6 65	294.8 29	305.1 52	320.1 15	336.5 97	349.5 74	337.4 73

**Table 2 Revision of GNI (ESA95) since 2010  
(sept 2015 minus sept 2014)**

(mln €)		2010	2011	2012	2013
GDP (ESA2010)	A	-647	-884	-836	-2.563
net primary income received from ROW	B	3.991	-786	2.046	9.607
D1+D2+D3	B1	37	38	50	68
D4	B2	3.955	-824	1.996	9.539
	C=A+				
GNI (ESA2010)	B	3.345	-1.670	1.211	7.044
transition items	D	-1.255	-847	-704	-488
<b>GNI (ESA95)</b>	<b>C-D</b>	<b>4.599</b>	<b>-823</b>	<b>1.915</b>	<b>7.533</b>
		363.07	374.10	384.59	380.90
p.m.: ESA 95 GNI (sept 2014)		8	1	5	5
revision of GNI (ESA95)		4.599	-823	1.915	7.533
<b>Rev. as % of ESA95 GNI (sept 2014)</b>		<b>1,3%</b>	<b>-0,2%</b>	<b>0,5%</b>	<b>2,0%</b>

The split up of revisions caused by GNI reservations, by changes in methods and sources, and by routine revisions is presented in table 2a

	2010	2011	2012	2013
in mln €				
total revision of which	<b>3.345</b>	<b>-1.670</b>	<b>1.211</b>	<b>7.044</b>
caused by GNI reservations	535	588	553	338
caused by changes in methods and sources	1.993	239	1.041	-415
caused by routine revisions	816	-2.496	-383	7.121
as a % of ESA95 GNI				
total revision of which	<b>0,9%</b>	<b>-0,4%</b>	<b>0,3%</b>	<b>1,8%</b>
caused by GNI reservations	0,1%	0,2%	0,1%	0,1%
caused by changes in methods and sources	0,5%	0,1%	0,3%	-0,1%
caused by routine revisions	0,2%	-0,7%	-0,1%	1,9%
p.m.: ESA95 GNI (September 2014)	363.078	374.101	384.595	380.905

(\*) excluding the impact of the ESA2010 implementation

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

**Table 3**  
**Total impact of ESA2010 Implementation on Belgium's GNI (ESA95 based) for 2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total impact of ESA2010 implementation</b>	2.3	2.4	2.5	2.6

## Bulgaria

Compared to the GNI Questionnaire 2014, GNI for own resource purposes was revised upwards by 1.7-3.2%.

Total revision from reservations for the closed years 2007-2009 can be found in Table 1 below.

**Table 1**  
**Revisions to Bulgarian GNI (ESA95 based) resulting from GNI reservations**  
**for 2007 -2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	n.a.	n.a.	n.a.	n.a.	n.a.	3.1	2.5	3.2

All outstanding reservations have been addressed. The biggest impact on the total revision for the period was due to the introduction of an adjustment for the VAT fraud (part of the reservation 1 on exhaustiveness), improvements made in the stratification method for calculating dwelling services (reservation 2) and improvements in the calculation of the consumption of fixed capital by means of the Perpetual Inventory Method (reservation 3). Revisions due to other reservations were relatively small.

Table 2, given below, provides a division of the total revision to GNI (ESA95 based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2013.

**Table 2**  
**Revisions to Bulgarian GNI (ESA95 based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	2.5	2.0	1.7	2.0
<b>'of which':</b>				
<b>Total revision caused by GNI reservations</b>	2.5	2.0	1.7	1.7
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>				
<b>Total revision caused by routine (current) revisions</b>				0.3

Revisions for the open years were caused by the addressed GNI reservations and – for 2013 only and to a lesser extent – by the routine revisions.

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below. This impact has been removed from GNI for own resource purposes.

**Table 3**  
**Total impact of ESA2010 implementation on Bulgarian GNI (ESA95 based)**  
**for 2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total impact of ESA2010 implementation</b>	0.6	0.6	0.7	0.7

## Czech Republic

The GNI for own resource has been changed in the time series from 2004–2008 as a result of Eurostat request to merge specific reservation SR1 (dwelling services) with transversal reservation TRVIII (intermediate consumption of dwelling services) in case of the Czech Republic. There is no change in published figures for this time period.

**Table 1**  
**Revisions to Czech GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	n.a.	n.a.	0.5	0.7	0.7	0.8	1.0	0.0

The newly published data for 2012 to 2013 are results of a routine revision of national accounts and covering all changes related to updates in input data sources and some refinement of partial conceptual adjustments. Besides that re-classification of selected financial institutions into general government institutional sectors were done from 2011 onwards. From 2012, improvements in calculations of intermediate consumption for dwelling services with negligible impact on GNI are also included.

The preliminary version of ANA for 2014 has been compiled mainly from quarterly data sources and so next version based on final or semi-final data sources could give also different GDP/GNI data for next GNI Questionnaire. Table 2 shows how GNI for own resource purpose was reached for open years 2010 – 2013. Both tables give final differences between GNI Questionnaire 2015 and GNI Questionnaire 2014.

**Table 2**  
**Revisions to Czech GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	0.0	0.1	0.0	0.8
<i>'of which':</i>				
<b>Total revision caused by GNI reservations</b>	0.0	0.1	-0.2	0.3
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	0.0	0.0	0.0	0.0
<b>Total revision caused by routine (current) revisions</b>	0.0	0.0	0.2	0.5

**Table 3**  
**Total impact of ESA2010 Implementation on Czech GNI (ESA95 based) for**  
**2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total impact of ESA2010 implementation</b>	3.4	3.5	3.8	3.8



## Denmark

Compared to the GNI questionnaire 2014, the years 2002-2009 are revised due to work on reservation 1 on dwellings and work on the transversal reservation VIII intermediate consumption of dwellings. The total effect is shown in table 1.

**Table 1: Revisions to Denmark's GNI (ESA95) resulting from GNI reservations.  
Percentage of GNI (ESA95 excl. the allocation of FISIM) from 2014 questionnaire.**

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.0

Revisions to the open years 2010-2013 are shown in table 2, which provides a division of the total revision to GNI (ESA95) due to reservations, changes in sources and methods and routine revisions. There have been no changes in methods and sources.

**Table 2: Revisions to Denmark's GNI (ESA95) for 2010-2013.  
Percentage of GNI (ESA95) from 2014 questionnaire**

	2010	2011	2012	2013
Total revisions to GNI	0.0	0.0	-0.2	0.0
of which:				
Total revision caused by GNI reservations	0.0	0.0	0.0	0.0
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	-	-	-	-
Total revision caused by routine (current) revisions	0.0	0.0	-0.2	0.0

The total impact of the ESA2010 implementation (from the 2015 questionnaire) as a percentage of GNI (ESA95) from the 2014 questionnaire is shown in table 3.

**Table 3: Total impact of ESA2010 implementation on Denmark's GNI (ESA95)  
Percentage of ESA95 GNI from the 2014 Questionnaire.**

	2010	2011	2012	2013
Total impact of ESA 2010 implementation	2.8	2.7	2.9	2.9

## Germany

The results for the period 2002 to 2009 have been revised, compared with the situation as at September 2014, by taking into account the transversal reservation on cross-border income from property. Dealing with this reservation comprises two aspects: taking into account indirect reinvested earnings<sup>1</sup> and incorporating assumed rental income from owner-occupied holiday homes abroad<sup>2</sup>. Table 1 shows the impact of this on GNI (in line with the ESA 1995), compared with the situation as at September 2014. The other reservations regarding the German GNI calculations were already taken into account as part of the comprehensive revision of 2014.

**Table 1**  
**Table 1: Revisions to German GNI (ESA95) resulting from GNI reservations.**  
**Percentage of GNI (ESA95 excl. the allocation of FISIM) from 2014**  
**questionnaire.**

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.5	0.8	0.3	0.4	0.3	0.6	0.2	-0.3

The revision of the results for the years 2010 to 2013 contains both the adjustment as a result of the above-mentioned transversal reservation on cross-border income from property, and the ongoing routine reforms carried out over these four years. Moreover, in individual cases, the methods used were also improved.

Taking into account the reservation concerning cross-border income from property meant that GNI (ESA 1995) changed by between -0.2% and + 0.6% compared with the situation as at September 2014 (Table 2). The impact of the routine revisions of previous years and data-related and methodological changes is between 0% and - 0.3%. Changes as a result of an ongoing, routine revision are mainly the result of the introduction of updated baseline data. On the generation-of-income side of GNP these came, in particular, from the cost structure survey, the structure survey for small businesses and the industrial investment survey 2013, the use of updated quotas for commercial products and intermediate consumption in the area of trade and the use of new results in the agricultural accounts. The incorporation of up-to-date information for insurance companies, in particular re-insurance companies, led to significantly higher gross value added in this sector for the years 2011 to 2013 compared with the situation as at September 2014. On the expenditure side, the consumption quota for passenger transport by bus rose significantly. The amendments to gross capital formation result mainly from existing estimates being replaced by annual data (in particular for 2013). For example, updated information on investments in military weapons systems were included in the calculation, and the calculation of investment in research and development was based, to a certain extent, on new data. The results of the VAT statistics 2013 for the finishing trade and the cost structure survey 2013 were used initially for the revision of the statistics on building investment (with an impact, in particular, on the results for developers). Corrections to imports and exports are attributable mainly to the incorporation of revised external trade statistics.

<sup>1</sup> Transversal reservation Ia: 'Reinvested earnings on foreign direct investment'

<sup>2</sup> Transversal reservation Ic: 'Withdrawals of income from quasi-corporations' ('Holiday homes')

Data-related and methodological changes were made mainly in the following calculation areas:

- the register of companies is now used as the baseline statistic for the calculation of consumer spending in commercial and catering establishments; up to now, VAT statistics and the monthly surveys have been used as the source for sales;
- net taxes on production relating to R&D production have now been recalculated;
- in line with a decision by the Directors of Macro-Economic Statistics (DMES), payments between the Central Banks relating to their euro banknote issues are now booked as property income (D.41) and not as other ongoing transfers;
- In the context of the comprehensive revision of 2014, a differentiated breakdown of interest rates and the associated stock of bank bonds outstanding was undertaken for the calculation of the reference interest rate for FISIM, starting with 2011. This improved calculation was also applied to previous years (2003 to 2010).

**Table 2**  
**Revision of the German GNI data (on the basis of ESA 1995) for the years**  
**2010 to 2013**  
**Percentage of GNI (ESA95) from 2014 questionnaire**

	2010	2011	2012	2013
Change in GNI compared with the situation as at September 2014	- 0.3	+ 0.6	- 0.1	- 0.1
of which:				
changes as a result of taking reservations into	- 0.2 %	+ 0.6	+ 0.2	- 0.1
Data-related and methodological amendments (not including amendments relating to the introduction of the ESA 2010) and amendments on the basis of ongoing revision (routine revisions)	- 0.1%	0.0	- 0.3	0.0

The overall impact of the differences between the ESA 2010 and the ESA 1995 was revised slightly upwards compared with the situation as at September 2014 : for the years 2010 and 2011 by 0.1 percentage point in each case to 2.7%, and in 2012 by 0.2 percentage points to 2.9% (Table 3). The amendments relate almost exclusively to the headings 'Research and development' and 'Non-life insurance - production value, treatment of catastrophic losses and reinsurance'. In 2013, the effect of the introduction of the ESA 2010 was 2.8%.

**Table 3:**  
**Total impact of ESA2010 implementation on German GNI (ESA95)**  
**Percentage of ESA95 GNI from the 2014 Questionnaire.**

	2010	2011	2012	2013
Total impact of ESA 2010 implementation	2.7	2.7	2.9	2.8

## Estonia

Compared to the GNI Questionnaire 2014, Estonia has revised estimates of imports of smuggled cigarettes and alcohol due to work on transversal reservation VI on inclusion of illegal activities. As a result, there were changes in the estimates of import and household final consumption expenditures, but there was no any impact to GNI estimate for 2002-2009.

**Table 1**  
**Revisions to Estonia's GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	n.a.	n.a.	0.0	0.0	0.0	0.0	0.0	0.0

Compared to the GNI Questionnaire 2014, Estonia has revised the estimate of GNI (ESA95) for 2010 – 2013 by between 0.1% and 2.3%. GNI (ESA95 based) estimate for 2010 was revised up due to changes to methods and sources. Estimates of GNI (ESA95 based) for 2011-2013 were revised up due to changes to methods and sources, and routine revisions.

**Table 2**  
**Revisions to Estonia's GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	<b>0.1</b>	<b>1.9</b>	<b>2.3</b>	<b>2.0</b>
<i>'of which':</i>				
<b>Total revision caused by GNI reservations</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total revision caused by routine (current) revisions</b>	-	<b>1.9</b>	<b>2.3</b>	<b>2.0</b>

Table 3 provides the total impact of the implementation of ESA2010 methodology on the GNI estimates.

**Table 3**  
**Total impact of ESA2010 Implementation on Estonia's GNI (ESA95 based) for**  
**2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2010	2011	2012	2013
<b>Total impact of ESA2010 implementation</b>	<b>1.5</b>	<b>1.6</b>	<b>1.7</b>	<b>1.8</b>

## Ireland

Compared to the GNI Questionnaire 2014, revisions have been made to GNI estimates for all open years from 2010 onwards. The aggregate impact of these revisions has been to increase GNI levels. The GNI estimates for 2002 to 2009 are unchanged.

**Table 1**  
**Revisions to Ireland's GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

The increases to GNI (ESA 95 basis) estimates for 2010 to 2013 arise from a combination of routine (current) revisions, and changes to methodology and sources. As regards the latter, in 2013, there is an impact on trade data from previously unidentified goods for processing activity. There were changes to household expenditure on professional services (between +0.6% and +1.2%), which included changes to social benefits in kind related to healthcare (+0.4% each year), and in the calculation of compensation of employees (between -1.2% and -2.3%). A correction was made to property income received from the rest of the world for 2010 and 2011 (1.1% and 1.3% respectively).

**Table 2**  
**Revisions to Ireland's GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	1.4%	2.5%	0.8%	2.6%
<i>'of which':</i>				
<b>Total revision caused by GNI reservations</b>	0.0%	0.0%	0.0%	0.0%
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	1.2%	2.2%	0.4%	1.4%
<b>Total revision caused by routine (current) revisions</b>	0.2%	0.3%	0.4%	1.2%

The total impact of ESA2010 implementation on the 2010-2013 GNI estimates is almost fully accounted for by the capitalisation of research and development (R&D) expenditure, which ranges from 5.1% to 6.0% of GNI. Updated data for this item shows an increase compared to that reported in the GNI Questionnaire 2014 for each year in question.

**Table 3**  
**Total impact of ESA2010 Implementation on Ireland's GNI (ESA95 based)**  
**2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2010	2011	2012	2013
<b>Total impact of ESA2010 implementation</b>	5.2%	6.3%	6.3%	6.2%

## Greece

Revisions to the Greek GNI (excl. allocation of FISIM) for 2002 – 2009 are only due to the country's work on the specific GNI reservations. The total revisions from reservations for 2002 -2009 are shown in Table 1 below.

**Table 1**  
**Revisions to Greek GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	-2.1%	-3.6%	-4.6%	0.5%	-2.1%	0.9%	-1.7%	-0.6%

Revisions to the Greek GNI (ESA 95 basis) for 2010 – 2013 were due to routine (current) revisions, revisions caused by GNI reservations, and changes to methods. Table 2 below provides the numerical overview.

**Table 2**  
**Revisions to Greek GNI (ESA95 based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
Total revision to GNI	-0.1%	-0.4%	-1.6%	-1.3%
“of which”:				
Total revision caused by GNI reservations	-0.0%	-0.1%	-0.4%	-0.4%
Total revision caused by changes in methods and sources (excl. ESA2010)	-0.0%	-0.2%	-0.7%	-0.7%
Total revision caused by routine (current revisions)	-0.1%	-0.1%	-0.5%	-0.2%

Table 3 provides the total impact of the implementation of ESA2010 methodology on the GNI estimates.

**Table 3**  
**Total Impact of ESA2010 Implementation on Greek GNI (ESA95 based)**  
**For 2010-2013**  
**(As a percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2010	2011	2012	2013
<b>Total impact of ESA2010 implementation</b>	1.3	1.5	1.4	1.5

GNP figures for the years 2000 and 2001 were revised downwards due to a correction of the transition item on FISIM.

## Spain

The GNI estimates to which this report refers correspond to the first revision of the series of Spanish national accounts, made following the change to the 2010 accounting basis in September last year, which took place in order to adapt to the new methodological standard established by the European System of Accounts 2010 (ESA 2010). The publication of these results at national level took place on 15 September.

The new 2010 accounting basis for the Spanish National Accounts (Contabilidad Nacional de España, CNE 2010) included not only the methodological changes related to the integration into the system of the main principles set out in the ESA 2010 but also, as is normal in all changes to the basis for the national accounts, statistical changes arising from the use of new statistical sources (or major revisions to the existing ones) and from the updating of estimation methods and procedures of the accounting aggregates.

With regard to the information contained in the GNI 2015 questionnaire to which this quality report refers, it must be pointed out that the estimates corresponding to the reference years 2002-2009 which appear in Table 1a of the questionnaire are the same as those in the GNI 2014 questionnaire.

This is because the work carried out in relation to the reservations, both specific and transversal, and its impact on the estimates for these years, were already detailed in the GNI 2014 questionnaire (Section 4). Since this questionnaire was sent, Spain has provided Eurostat all the requested information on the outstanding reservations: specific reservations 1, 2 and 3, and transversal reservations I, II, IV, V, VI and VII. As a result of the submitted reports, the transversal reservations IV and V were formally withdrawn, while the specific reservations 1,2 and 3 and the transversal reservations I, II, VI and VII are being lifted<sup>3</sup>.

**Table 1**  
**Revisions to the GNI of Spain (ESA 95) as a result of the reservations on GNI for the period 2002-2009 (as a percentage of the ESA 95 GNI, excl. the allocation of FISIM, from the 2014 questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

With regard to the revisions made in terms of the level and growth of GNI and its components for reference years 2011-2013 in ESA 2010, it must be pointed out that these are all routine revisions which resulted both from the performance of the resource-use balance process at a higher level of disaggregation by product and sector of activity, and

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<sup>3</sup> In e-mails to the Spanish representative in the GNI Committee, Eurostat has reported that 'technical opinions' were sent to the Directorate-General for Budget recommending that the reservations be lifted and that the period 2002-2009 is therefore closed for the purposes of the revision of the GNI for own resources.

from the introduction of structural statistical sources for the years in which such information was not available (household budget survey, annual industrial business survey, annual services survey, annual trade survey, survey on the structure of the construction industry, economic accounts for agriculture, etc.), and also from the integration of the revisions made to the basic statistical information used as a source of the accounting estimates (revisions to the government accounts, revisions to the balance of payments statistics and international investment position, etc.). The change in the composition of GNI or of its components in each year has an impact on the estimates from subsequent years.

**Table 2**  
**Revisions to the GNI of Spain (ESA 95) for 2010-2013 (as a percentage of GNI (ESA 95) from the 2014 questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	0.0%	-0.5%	-1.1%	-1.6%
<i>'of which':</i>				
<b>Total revision caused by GNI reservations</b>	0.0%	0.0%	0.0%	0.0%
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	0.0%	0.0%	0.0%	0.0%
<b>Total revision caused by routine (current) revisions</b>	0.0%	-0.5%	-1.1%	-1.6%

It must also be pointed out that the actions corresponding to the reservations were already incorporated into the estimates for the years 2010-2013 of the new 2010 base with the ESA 2010 methodology which were sent in the GNI 2014 questionnaire and no additional work was performed in this respect since the questionnaire was distributed, although these estimates are subject to the general process of routine revisions.

The following table shows the updated calculation of the impact of the methodological changes in Gross National Income

**Table 3**  
**Total impact of implementing the ESA 2010 on the GNI of Spain for 2010-2013 (as a percentage of GNI in ESA 95 (incl. the distribution of FISIM) from the 2014 questionnaire)**

	2010	2011	2012	2013
Total impact of the implementation of the ESA 2010	1.5%	1.6%	1.6%	1.8%

The changes with regard to the impact obtained if the information transmitted in table 2 of the 2014 questionnaire is used are due to the incorporation of new supporting information: data revised by own statistical sources and structural information which is included when it first becomes available. Therefore, these are generally routine revisions which affect the estimate of the impact of methodological changes.



## France

The years 2002 to 2009 are no longer open for revision, except to correct the reservations. They have been amended slightly to correct the processing of the reservation on registrations (only for 2009) and to specify the processing of the balance of payments reservation (with no change to the GNI compared with the 2014 questionnaire). In total, the GNI was revised only in 2009, by +0.02% compared with the 2014 notification (table 1).

**Table 1: revisions of French GNI (in ESA 95 terms) resulting from the GNI reservations for the years 2002 to 2009, as a % of notified GNI in 2014**

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision due to reservations	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %

The revisions for the years 2010 *et seq.* come from the new publication of the national accounts, posted online on 13 May 2015 at [www.insee.fr](http://www.insee.fr) (more precisely <http://www.insee.fr/fr/themes/theme.asp?theme=16>).

In the May 2015 publication, only the years 2012, 2013 and 2014 were revised. The earlier years had been published in May 2014 (base year 2010), in accordance with the ESA 2010 concepts. The change of base year also offered an opportunity to introduce a number of innovations or to take account of new sources or updated versions of these data. In the May 2015 publication, no further major innovation was introduced. The revisions therefore result from the regular consultation of sources which were not available at the time in the previous accounts. The GNI was -0.4 % lower in 2012 and 0.04% lower in 2013 owing to these regular revisions (table 2).

**Table 2: Revisions of French GNI (in ESA 95 terms) for the years 2010 to 2013, as a % of notified GNI in 2014**

	2010	2011	2012	2013
Total GNI revision	0.0 %	0.0 %	-0.4 %	0.0 %
of which:				
total revisions due to reservations				
total revisions due to the changes in methods and sources (excluding change to the ESA)				
total regular revisions			-0.4%	0.0%

As in the 2014 notification, the ESA 2010 helped to increase French GNI by between 2.4% and 2.6%, depending on the years (as a % of GNI in ESA 95 terms, table 3).

**Table 3: total impact of the ESA 2010 on French GNI for the years 2010 to 2013, as a % of GNI in ESA 95 terms (notified in 2014)**

	2010	2011	2012	2013
Total impact of implementing the ESA 2010	2.4 %	2.5 %	2.6 %	2.6 %

Lastly, it should be noted that from 1 January 2014, Mayotte became part of European territory. The island had already been included in the accounts published in May 2014, and for all years, in order to ensure continuity in terms of economic territory. For the purposes

of the GNI notification in September 2014, the GNI of Mayotte had been subtracted for the years 2010 to 2013. This is still the case for these years 2010 to 2013 in this notification. However, the GNI of Mayotte (approximately EUR 1.7 billion) in 2014 is included in the notification.

## Croatia

Annual and quarterly national accounts are compiled by the Croatian Bureau of Statistics - Economic Statistics Directorate. The annual and the quarterly GDP are published on the web site [www.dzs.hr](http://www.dzs.hr), following the First Releases, National Accounts. The annual and quarterly GNI are regularly sent to Eurostat according to transmission programme ESA 2010.

GDP is calculated according to three approaches: production, expenditure and income approach. Production approach is a leading one because of more reliable data sources and better coverage. Operating surplus is obtained as a residual.

Gross national income (GNI) is calculated by increasing GDP with net primary income from the balance of payments (BoP). BoP has been compiled by the Croatian National Bank (CNB). Net primary income is defined as the difference between primary income received from the rest of the world – income inflows (Compensation of employees, subsidies received from EU, and property incomes) and primary income paid to the rest of the world – income outflows (Compensation of employees, taxes on production and imports paid to EU and property income).

GNI quality report 2015 contains data for the period 2002 – 2014. Data are consistent with the latest figures available on GDP/GNI.

There are currently no GNI reservations for Croatia, so table 1 is left out from this Quality report.

Revision to Croatia's GNI (ESA 95 basis) for 2010-2013 was due to routine (current) revision.

**Table 2**  
**Revisions to Croatia's GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total revision to GNI</b>	0.0%	0.0%	0.0%	-0.1%
<i>'of which':</i>				
<b>Total revision caused by GNI reservations</b>	n.a.	n.a.	n.a.	n.a.
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	0.0%	0.0%	0.0%	0.0%
<b>Total revision caused by routine (current) revisions</b>	0.0%	0.0%	0.0%	-0.1%

**Table 3**  
**Total impact of ESA2010 Implementation on Croatia's GNI (ESA95 based)**  
**for 2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total impact of ESA2010 implementation</b>	0.6%	0.5%	0.5%	0.5%

## Italy

The Questionnaire and the present report display the estimates of economic aggregates according to ESA 95 for the years 2002-2009 and to ESA 2010 for the years 2010-2014.

Estimates are built on the results of the transition from ESA 95 to ESA 2010, on the general revision aimed at taking into account new information sources and improved estimation methods and on the work done for addressing GNI reservations (specific and transversal).

Table 1 provides the total revision deriving from adjustment for transversal reservations for 2002-2009. Compared to the GNI Questionnaire 2014, Italy has revised the estimate of GNI (ESA95 based, excluding the allocation of FISIM) for 2002-2009 due to the finalisation of the work on GNI transversal reservation VIII concerning the calculation of IC for actual and imputed rentals. The improvement of the estimation approach leads to a small downward revision of GNI in 2009 only – less than 0.1% of GNI (ESA95 Based).

**Table 1. Revisions to Italy's GNI (ESA95 based) resulting from GNI reservations for 2002-2009 (as percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014 Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0	0	0	0	0	0	0	-0.1

Compared to the 2014 GNI Questionnaire, Italy has revised the estimate of GNI (ESA95 based, including the allocation of FISIM) for 2010-2013. Table 2 provides a breakdown of the total revision to GNI (ESA95 based, including the allocation of FISIM) into three components: caused by GNI reservations, changes to methods and sources (excluding ESA 2010 implementation), and routine (current) revisions for these years. The change in 2012 and 2013 – respectively -0.8% and -0.9% of GNI (ESA95 based) – can be mainly attributed to routine revisions, while the residual part is attributed to reservations. In turn, the latter fully explain the small revisions introduced for 2010 and 2011.

The estimates for the period 2010-2013 include euro area countries annual flows relating to the issuing of Euro bank notes, recorded as property income.

**Table 2. Revisions to Italy's GNI (ESA95 Based) for 2010-2013 (as percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
Total revision to GNI	-0.1	-0.1	-0.8	-0.9
<i>'of which':</i>				
<i>Total revision caused by GNI reservations</i>	-0.1	-0.1	-0.1	-0.1
<i>Total revision caused by changes in methods and sources (excl. ESA 2010 implementation) *</i>	0.0	0.0	0.0	0.0
<i>Total revision caused by routine (current) revisions</i>	0.0	0.0	-0.7	-0.8

\* Includes revision caused by new statistical treatment of euro area bank notes

The implementation of the ESA 2010 methodology in the Italian national accounts has resulted in a total upward impact on the estimate of GNI steady at 1.7% in 2010-2013. The impact of the implementation of new ESA 2010 methodology on GNI estimates is reported in Table 3.

**Table 3. Total impact of ESA 2010 Implementation on Italy's GNI (ESA95 based) for 2010-2013 (as percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014 Questionnaire)**

	2010	2011	2012	2013
Total impact of ESA 2010 implementation	1.7	1.7	1.7	1.7

## Cyprus

Compared to the GNI Questionnaire 2014, GNI for own resource purposes was revised from -0,7% to 1,0%.

Total revision from reservations for 2004-2009 can be found in Table 1 below:

**Table 1**  
**Revisions to Cyprus GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As % of ESA95 GNI (excl. the allocation of FISIM) from the 2014 Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	n.a.	n.a.	0.3	0.3	0.3	0.3	0.3	0.4

The biggest impact stems from Transversal Reservation III (SPEs) and is attributed to the correction of the erroneous incorporation of the indirect effect from FISIM to the GNI.

Specific Reservation 3 (literary and artistic originals) and Specific Reservation 4 (own-account production of software) are now correctly addressed, while Transversal Reservation I (Cross-border income), the last remaining reservation for closed years, is also addressed.

Table 2 below, provides a division of the total revision to GNI (ESA 95 based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine revisions for the years 2010-2013.

**Table 2**  
**Revisions to Cyprus GNI (ESA95 based) for 2010-2013**  
**(As % of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	1.0	-0.6	0.0	-0.7
<i>of which:</i>				
<b>Total revision caused by GNI reservations</b>	0.2	0.0	-0.2	-0.2
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	0.8	-0.6	0.3	-0.2
<b>Total revision caused by routine (current) revisions</b>	0.0	0.0	0.0	-0.2

The revised data caused by changes in methods and sources, is mainly attributed to the revision of BoP Statistics (Property Income) following changes in their methodology (transition to BPM6) and to the incorporation of information from the transition from bank settlements to the direct reporting of enterprises.

The impact from reservations and routine revisions was small, the latter referring to the normal substitution of preliminary estimates with final source data for 2013.

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in Table 3 below. This impact has been removed from GNI for own resource purposes. The most significant transition item is the capitalisation of weapon systems.

**Table 3**  
**Total impact of ESA 2010 implementation on Cyprus GNI (ESA 95 based)**  
**for 2010-2013**  
**(As % of ESA95 GNI (incl. the allocation of FISIM) from the 2014 Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total impact of ESA 2010 implementation</b>	1.2	1.2	1.1	1.1



## Latvia

Quality report 2015 contains data of period 2002 – 2014 and describes the changes, which have been implemented since the GNI Questionnaire was sent in September 2014. Data are consistent with the latest figures available.

Revisions to Latvia's GNI (excluding allocation of FISIM) for 2004 – 2009 are only due to the country's work on the specific GNI reservations. The biggest changes to GNI (ESA 95, excluding the allocation of FISIM) were due to the reservation on the use of SUT for verification (+1.1% to +3.6%), the reservation on the VAT fraud (-0.5% to +0.4%) and the reservation on the dwelling services (-0.4% to -0.2%).

Total revisions from reservations for 2004 – 2009 are shown in Table 1 below.

**Table 1. Revisions to Latvia's GNI (ESA 95 based) resulting from GNI reservations for 2002 – 2009 (as percentage of ESA 95 GNI (excluding the allocation of FISIM) from the 2014 Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	n.a.	n.a.	+1.4	+1.0	+1.8	+1.8	+3.3	+3.1

Revisions to Latvia's GNI (ESA 95 basis) for 2010 – 2013 were due to revisions caused by GNI reservations and annual routine revisions (revisions caused only by Excessive Deficit Procedure (EDP) and annual routine revisions for General Government (S.13) sector for 2010 – 2012). The biggest changes to GNI (ESA 95) caused by the work on reservations were due to the reservation on the VAT fraud (-0.1% to +0.0%) and the reservation on the dwelling services (-0.5% to -0.2%).

Table 2 below provides the numerical overview.

**Table 2. Revisions to Latvia's GNI (ESA 95 based) for 2010 – 2013 (as percentage of GNI (ESA 95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
Total revision to GNI	-1.3	-0.3	-1.1	-2.1
<i>'of which':</i>				
Total revision caused by GNI reservations	-1.3	-0.2	-1.0	-1.5
Total revision caused by changes in methods and sources (excluding ESA 2010 implementation)	n.a.	n.a.	n.a.	n.a.
Total revision caused by routine (current) revisions	-0.0	-0.0	-0.1	-0.6

Under reservation "9 SUT balancing, verification" in GNIQR 2014 not only those changes to the GNI caused by SUT balancing itself, but also other changes were included: 1) implementation of Population and Housing Census 2011 data (highly negative impact on GNI); 2) changes in the national accounts data caused by the updated information in the different data sources used for preparation of SUT; 3) other changes – for example, revisions caused by EDP. By doing so the GNI data for own resource purposes were equal to national accounts data published on the homepage of the CSB or transmitted to Eurostat

according to ESA 2010 data transmission programme. Such approach was not accepted by Eurostat during information visits and bilateral consultations. Eurostat's position is that only those changes which can be explained by SUT balancing can be included under this reservation. Therefore the CSB identified all changes to GNI which can be attributed to the balancing process of the SUT. All remaining changes were included in the GNI with opposite sign. Therefore there is high positive impact for years 2004 – 2009.

Taking into account that “open” years were 2010-2013, major revision was done for those years in 2014 implementing Populations and Housing Census 2011 data (under reservation “9 SUT balancing with highly negative impact”). The overall impact of other reservations and annual routine revisions is negative for 2010-2013.

Therefore GNI data for 2004-2009 (without major revision) and 2010-2013 (with major revision) cannot be directly compared.

Taking into account that *Latvia joined the euro area* on 1 January 2014 the methodology for the recording of euro bank notes as given by the DMES decision at the meeting of 17-18 December 2014 has been also introduced from year 2014. Latvia is recording an asset position for issuance of euro banknotes below the Bank Allocation Key and received income payments are recorded as D.41. The received interest flow for euro banknotes is 1.5 million EUR in 2014.

The total impact of the implementation of the ESA 2010 methodology on the 2010 – 2013 GNI estimates is given in Table 3 below. The main revisions were due to research and development (+0.6 to +0.7% of GNI).

**Table 3. Total impact of ESA 2010 Implementation on Latvia's GNI (ESA 95 based) for 2010 – 2013 (as percentage of ESA 95 GNI (including the allocation of FISIM) from the 2014 Questionnaire)**

	2010	2011	2012	2013
Total impact of ESA 2010 implementation	+0.8	+0.9	+0.8	+0.9
<i>'of which':</i>				
R&D created by a market producer	+0.2	+0.3	+0.2	+0.3
R&D created by a non-market producer	+0.3	+0.4	+0.4	+0.4
Non-life insurance - Output, claims due to catastrophes, and reinsurance	+0.0	+0.0	+0.0	+0.0
Weapon systems in government recognised as capital assets	+0.1	+0.0	+0.1	+0.1
Government, public and private sector classification	+0.1	+0.1	+0.0	–
VAT-based third EU own resource	+0.1	+0.1	+0.1	+0.1

## Lithuania

Compared to the GNI Questionnaire 2014, there were no revisions to the GNI data (ESA 95 based excl. the allocation of FISIM) resulted from GNI reservations for the years 2002-2009.

**Table 1**  
**Revisions to Lithuania's GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI excl. the allocation of FISIM from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	n.a.	n.a.	0.0.	0.0.	0.0.	0.0.	0.0.	0.0.

In 2015, Lithuania carried out a routine revision of National accounts time series. There were some changes in sources and methods introduced in 2015 due to reclassification of entities to the General Government and new treatment of their revenue as taxes. Routine revision comprised revised source statistics (SBS, Government finance statistics, BOP and others) and effected estimates for 2013 mainly.

The other changes introduced resulted from the introduction of the results of Supply –Use tables for 2010 and 2011 and elimination of some technical errors detected in the data time series published in 2014.

Table 2, given below, provides a division of the total revision to GNI (ESA95 based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2013.

**Table 2**  
**Revisions to Lithuania's GNI (ESA95 Based) for 2010-2013**  
**(as a percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>	<b>0.1</b>
<b>'of which':</b>				
<b>Total revision caused by GNI reservations</b>	0.0	0.0	0.0	0.0
<b>Total revision caused by changes in methods and sources (excl. ESA 2010 implementation)</b>	0.2	0.2	0.2	0.2
<b>Total revision caused by routine (current) revisions</b>	-0.1	-0.1	-0.1	-0.1

In 2015 Statistics Lithuania introduced some further methodological improvements in National accounts time series due to introduction of requirements of European System of National and Regional Accounts (ESA 2010). Those changes were not introduced in the Lithuanian GDP and GNI in September 2014.

They were related to the reclassification of some entities to the General government sector following the new criteria set out in ESA 2010 for deciding to include public or private entities to this sector.

Total impact of the implementation of new ESA2010 methodology on the GNI estimates during two consequent years is given in the Table 3 below.

**Table 3**  
**Total impact of ESA2010 Implementation on Lithuania's GNI (ESA95 based)**  
**for 2010-2013**  
**(As percentage of ESA95 GNI incl. the allocation of FISIM from the 2014**  
**Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total impact of ESA 2010 implementation</b>	<b>1.0</b>	<b>0.6</b>	<b>0.6</b>	<b>0.5</b>

## Luxembourg

Work on transversal reservations (TR) has been finalised and Luxembourg has revised the estimate of GNI (ESA95 based, excluding the allocation of FISIM) for the closed years 2002-2009 accordingly. In comparison to the GNI Questionnaire 2014, the final two pending transversal reservations have been addressed:

- TR VII : The recording of the vehicle registration tax;
- TR I.c : Withdrawals of income from quasi-corporations (holiday homes).

It is maybe useful to remember that transversal reservation VI – “Inclusion of illegal activities” has already been successfully addressed in the 2014 GNI questionnaire.

Total revisions from reservations for 2002 -2009 are shown in Table 1 below.

**Table 1**  
**Revisions to Luxembourg’s GNI (ESA95 based) resulting from GNI reservations for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014 Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%

For the open years (2010-2014), the main elements of the revision are as follows (see table 2):

1. Revisions due to work on GNI reservations (transversal reservations “I.c. Holiday homes” and “VII. - vehicle registration tax”).
2. Revisions caused by changes in methods and sources :
  - implementation of the “Security by security” reporting (new data source) in the mutual funds industry;
  - implementation of the new methodological treatment for Euro bank notes (Eurostat GNI Committee decision);
  - new method for consolidation of large enterprise groups: a case by case analysis has been undertaken for major groups operating in Luxembourg;
  - new direct source for compensation of employees of outgoing commuters (“frontaliers sortants”);
3. The statistical benchmark revision concerned all industries, but mostly financial services (mainly mutual funds, risk capital investment companies (SICAR’s) and banks).

Most of the changes are related to the fact that the benchmark data revision for GNI was only partially implemented in the GNI notification of September 2014. In the revision process, all data sources, and especially former macro level adjustment were critically analysed. This has led to some more substantial changes in property income flows estimates. But also imperfections in the former estimates were discovered and addressed in the current benchmark revision.

The percentage increase for 2010 is of a greater magnitude than for the other years due to the individual revisions to property income flows compounding in this year whereas in the years 2011-2012 the individual revisions partially off-set each other.

**Table 2**  
**Revisions to Luxembourg's GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total revision to GNI</b>	14.6%	6.0%	6.9%	6.2%
<i>'of which':</i>				
<b>Total revision caused by GNI reservations</b>	0.4%	0.4%	0.4%	0.4%
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	2.0%	-0.2%	3.0%	2.0%
<b>Total revision caused by benchmark revisions</b>	12.2%	5.8%	3.6%	3.9%

In Luxembourg the implementation of the ESA2010 methodology has revised the estimate of GNI, compared to the GNI Questionnaire 2014, by 0.1% to 0.6%.

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

**Table 3**  
**Total impact of ESA2010 Implementation on Luxembourg's GNI (ESA95 based) for 2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014 Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total impact of ESA2010 implementation</b>	0.1%	0.4%	0.6%	0.4%

## Hungary

Compared to the GNI Questionnaire 2014, there were revisions for the years 2004-2009. These were due to the work on the specific reservations 1, 2, 8 and 10/E and on the transversal reservations I on cross-border property income and VIII on intermediate consumption on dwelling services. Total revision from reservations for 2004-2009 can be found in Table 1 below.

**Table 1**  
**Revisions to Hungary's GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	n.a.	n.a.	0.1	0.3	0.3	0.3	0.4	0.3

Revision took place in the GDP/GNI figures for the years 2010-2013 because of two main reasons: introducing changes on GNI reservations and the usual routine revision and small data corrections due to error or faulty data. Table 2, given below, provides a division of the total revision to GNI (ESA95 based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2013.

**Table 2**  
**Revisions to Hungary's GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	0.4	0.3	0.3	0.6
<i>'of which':</i>				
<b>Total revision caused by GNI reservations</b>	0.4	0.4	0.4	0.5
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	-	-	-	-
<b>Total revision caused by routine (current) revisions</b>	-	-0.1	-0.1	0.1

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

**Table 3**  
**Total impact of ESA2010 Implementation on Hungary's GNI (ESA95 based)**  
**for 2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2010	2011	2012	2013
<b>Total impact of ESA2010 implementation</b>	1.8	1.7	1.6	1.9

## Malta

The revisions disclosed in the GNI Questionnaire for the years 2004 to 2010 are the result of the pending GNI reservations which have been tackled during 2015. Revisions disclosed for the years 2011 to 2014 include both routine (current) revisions and those emanating from the reservations tackled.

The pending reservations tackled during 2015 were:

**Specific reservation 2:** Measuring of changes in inventories net of holding gains and losses

**Specific reservation 4:** Own-account construction of dwellings by households

**Specific reservation 5:** Extrapolation of restaurants and bars output consumed by residents

**Transversal reservation 1:** Treatment of cross-border property income

**Transversal reservation VI:** Inclusion of Illegal activities in NA

**Transversal reservation VIII:** Calculation of IC for actual and imputed rentals in the estimation of the production of housing services

NSO has also been working on 'Transversal reservation II: Calculation and allocation of FISIM'. Data is still being verified and thus the impact of this reservation will be presented in the GNI Quality Report of 2016.

Revisions to Malta's GNI resulting from GNI reservations for 2002-2009 are shown in Table 1 and revisions for 2010-2013 are shown in table 2.

**Table 1**  
**Revisions to Malta's GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	n.a.	n.a.	-0.2%	-0.3%	0.1%	0.0%	-0.5%	0.1%



**Table 2**  
**Revisions to Malta's GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total revision to GNI</b>	-0.7%	0.0%	0.1%	-0.6%
<b>'of which':</b>				
<b>Total revision caused by GNI reservations</b>	-0.7%	-0.3%	-0.5%	-0.3%
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	0.0%	0.0%	0.0%	0.0%
<b>Total revision caused by routine (current) revisions</b>	0.0%	0.3%	0.6%	-0.3%

The total impact of ESA2010 Implementation on Malta's GNI (ESA95 based) for 2010-2013 is shown in table 3.

**Table 3**  
**Total impact of ESA2010 Implementation on Malta's GNI (ESA95 based) for 2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014 Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total impact of ESA2010 implementation</b>	0.7%	0.7%	0.7%	0.6%

## The Netherlands

Compared to the GNI Questionnaire 2014, the GNI estimates for 2002-2009 were revised as a result of revisions related to transversal reservation I (cross border property income flows).

The total magnitude of these revisions for the years 2002 -2009 is indicated in Table 1.

**Table 1: Revisions to Dutch GNI (ESA95 based) resulting from GNI reservations for 2002-2009**

**(As percentage of ESA95 GNI (excluding the allocation of FISIM) from the 2014 Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	0.0	0.0	0.0	0.0	0.2	0.3	-0.1	-0.4

Table 2 provides a breakdown of revisions to GNI (ESA95 Based) estimates for the years 2010-2013 by those caused by (a) GNI reservations, (b) changes to methods and sources (excl. ESA2010 implementation) and (c) other routine (current) revisions.

**Table 2: Revisions to Dutch GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	0.2	1.8	1.5	3.0
<i>'of which':</i>				
<b>(a) Total revision caused by GNI reservations</b>	-0.1	0.1	0.3	0.2
<b>(b) Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	0.2	1.7	0.0	0.0
<b>(c) Total revision caused by routine (current) revisions</b>	0.0	0.0	1.2	2.9

Note: Totals may not be equal to the sum of their components due to rounding.

(a) Revised balance of payments statistics led to new information in relation to transversal reservation I (cross border property income flows). In relation to this particular reservation, updated estimates were introduced in all the reported GNI estimates (2010-2014).

(b) Revisions for 2010 and 2011 resulted from revised balance of payments statistics (the introduction of BPM6) as released on 25 November 2014, other than already accounted for under (a).

(c) For 2012 and 2013 revisions include the routine (current) revision of GDP and the balance of property income (incorporation of the revised balance of payments statistics).

Table 3 provides an overview of the total impact of the implementation of ESA2010 methodology on the GNI estimates.

**Table 3: Total impact of ESA2010 Implementation on “country’s” GNI (ESA95 based) for 2010-2013  
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014 Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total impact of ESA2010 implementation</b>	1.9	1.8	2.0	2.1

## Austria

Compared to the GNI Questionnaire 2014, the GNI estimates for 2002 – 2009 (excl. allocation of FISIM) remained unrevised. All issues related to GNI reservations were addressed already in the 2014 GNI Questionnaire. The specific reservation on correct classification of public hospitals and the TRVII (Vehicle registration tax) were lifted in 2015. Austria continued clarifying open aspects for the remaining open GNI reservations (TRI, TRII, TRVI and TRVIII). Eurostat's analysis has confirmed proper handling of all the open aspects.

**Table 1**  
**Revisions to Austrian GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Contrary to the usual revision interval, which allows for changes of the GNI estimates back to the year t-3, this time data have been revised back to the year 2010 (= t-4). The reason is that in the course of the ESA 2010 revision in 2014 Eurostat considered the year 2010 still as „open“ year for GNI notification, because GNI data from the year 2010 onwards are based on ESA 2010 estimates with transition to ESA 95. Hence, within the current annual national accounts it was possible to integrate results of the supply/use tables according ESA 2010 for the reporting year 2010 into the time series.

The results for 2012 were based on largely balanced supply and use tables, too. Besides changes in nominal levels the integration of the supply/use tables caused also revisions of aggregates in real terms and growth rates due to the newly implemented structure of goods and services as weighting scheme for the price and volume measurement.

The revisions were mainly due to the implementation of the final results of supply and use tables for the years 2010, 2011 and 2012. Furthermore, final results of structural business statistics 2012 and preliminary results of structural business statistics 2013 were implemented.

From the reporting year 2013 onwards, the survey on imports of services was enriched by information taken from the VAT Information Exchange System (VIES) to improve the quality and the exhaustiveness of the data.

The Rest of the World account was revised due to following changes: corrections relating to net exports of goods concerning merchanting, balancing corrections resulting from supply and use tables, corrections of the foreign trade statistics concerning non-resident units (VAT-traders) and estimates for exports and imports of goods without crossing the border.

Moreover, for the reporting years 2012 and 2013 GNI changed due to major revisions of cross-border property income, which mostly concerned income from FDI<sup>4</sup>. The preliminary estimates on reinvested earnings were replaced by survey data.

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<sup>4</sup> Final results of reinvested earnings are taken from the annual FDI surveys. Since these surveys have a time-lag of 18 months after the reporting year, estimates are made for the intervening period by the Austrian National Bank (OeNB).

Data concerning employment were revised for the years from 2012 onwards. The total number of jobs was adapted on the basis of revisions of data from the Main Association of Austrian Social Security Organisations.

Although a new weighting procedure for the microcensus was introduced the effect of total hours worked was marginal.

Beyond that, there were no significant changes of important data sources with consequences on the quality of GNI.

**Table 2**  
**Revisions to Austrian GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	0.1	0.0	-0.9	0.4
<i>'of which':</i>				
<b>Total revision caused by GNI reservations</b>	0.0	0.0	0.0	0.0
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	0.0	0.0	0.0	0.0
<b>Total revision caused by routine (current) revisions</b>	0.1	0.0	-0.9	0.4

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

**Table 3**  
**Total impact of ESA2010 Implementation on Austrian GNI (ESA95 based) for 2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total impact of ESA2010 implementation</b>	4.3	4.4	4.4	4.6

## Poland

Data for 2004-2013 presented in GNI Questionnaire 2015 differ from those presented in GNI Questionnaire 2014. For years 2004-2009 changes were implemented due to the further work on reservations while for years 2010-2013 also additional changes (improvements) were implemented. Data for 2013 take into account also updated sources. As in case of Poland reservations concern years from 2004 onwards there are no changes in 2002-2003 GNI.

**Table 1**  
**Revisions to PL GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	n. a.	n. a.	+1.9	+1.3	+0.9	+0.8	+1.6	+1.4

ESA95 GNI for years 2004-2009 in case of Poland have been changed due to work on GNI reservations undertaken after September 2014. Work leading to revisions of data on reservations was undertaken on specific reservations and transversal reservations. In case of some of those reservations changes implemented concerned balancing adjustment only. When it comes to the total impact on the GNI due to work on reservations for 2004-2009 it was different in each revised year. Less significant impact of 0.8% was observed in 2007 while most significant equal to 1.9% in 2004. The biggest impact was due to the exclusion of other changes not related to the reservations as these changes were included in the GNI Questionnaire 2014.

**Table 2**  
**Revisions to PL GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	0.8	1.0	0.7	0.1
<i>of which:</i>				
<b>Total revision caused by GNI reservations</b>	0.2	0.5	0.4	-0.1
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementations)</b>	0.6	0.5	0.3	-0.2
<b>Total revision caused by routine (current) revisions</b>	0.0	0.0	0.0	0.4

**Table 3**  
**Total impact of ESA2010 Implementation on PL GNI (ESA95 based)**  
**for 2010 – 2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total impact of ESA2010 implementation</b>	1.1	1.1	1.1	1.3

In September 2014 ESA2010 has been implemented. In case of Poland the revised methodology had a significant impact of about 1.2% on the GNI. Compared to the GNI Questionnaire 2014 the total impact of ESA2010 implementation on the GNI did not change significantly.

## Portugal

The Portuguese National Accounts (PNA) are in accordance with the methods and concepts established by the European System of Accounts (ESA 2010).

Data reported for years 2002 to 2013 are final. The data for 2014 are preliminary and obtained within the compilation framework of Quarterly National Accounts (QNA).

GNI Portuguese data, by 21st September, are fully consistent with PNA' GDP and the Excessive Deficit Procedure (EDP) notification to be published nationally by 23rd September and transmitted to Eurostat until the end of September.

Compared to the GNI Questionnaire 2014, the GNI estimates for 2002-2009 (excluding allocation of FISIM) were not revised due to work on specific or transversal reservations. After September 2014, Portugal continued exchanging information with Eurostat in order to clarify the matters for the remaining open reservations at that time (Transversal reservations: TR I – The treatment of cross-border property income, TR III – SPEs, TR VI – The inclusion of illegal activities in national accounts, TRVIII – IC for actual and imputed rentals in the estimation of the production of housing services; Specific reservations: SR1 – Valuation of output for own final use, SR 2 – Gross fixed capital formation time profiles, SR3 – Imputed rate of employers' social contributions to CGA). At this moment, all reservations can be considered solved, either because it was understood by Eurostat that they have been properly handled, or the amounts involved were considered below materiality threshold. Thus, comparing with the 2014 Questionnaire, GNI for the period 2002-2009 was not revised, as it can be found in table 1, below.

**Table 1**  
**Revisions to Portugal's GNI (ESA 95 based) resulting from GNI reservations**  
**for 2002 - 2009 (As percentage of ESA95 GNI**  
**(excl. the allocation of FISIM) from the 2014 Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table 2 provides a breakdown of the total revision to GNI (ESA 95 based) into those caused by GNI reservations, changes in methods and sources (excluding ESA 2010 implementation) and routine (current revisions) for 2010-2013. GNI was revised by +0.3% in 2010, +0.2% in 2011, -0.3% in 2012 and +0.4% in 2013.

Changes in methods and sources were the only responsible for revisions in 2010 and 2011 and are related to the new recording of Euro bank notes and revision of the transition item Index-linked debt instrument.

In 2012 and 2013 changes were due both to routine (current) revisions (-0.3% in 2012 and +0.3% in 2013) and to changes in the aforementioned methods and sources (+0.1% in 2012 and 2013) (see section 3.4 for further details).



**Table 2**  
**Revisions to Portugal's GNI (ESA 95 based) for 2010 - 2013**  
**(As percentage of GNI (ESA 95 based) from 2014 Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total revision to GNI</b>	0.3%	0.2%	-0.3%	0.4%
<i>'of which':</i>				
<b>Total revision caused by GNI reservations</b>	0.0%	0.0%	0.0%	0.0%
<b>Total revision caused by changes in methods and sources (excl. ESA 2010 implementation)</b>	0.3%	0.2%	0.1%	0.1%
<b>Total revision caused by routine (current) revisions</b>	0.0%	0.0%	-0.3%	0.3%

Note: Totals may not be equal to the sum of their components due to rounding.

Total impact of the implementation of new ESA 2010 methodology on the GNI estimate is given in Table 3 below. This impact ranges from +2.3% in 2010 and 2013 to +2.5% in 2012, with transition items 1a and 1b (R&D created by market and non-market producers, respectively), as well as item 6 (Government, public and private sector classification), being the most significant ones (see table 8, for further detail).

**Table 3**  
**Total impact of ESA 2010 implementation on Portugal's GNI (ESA 95 based) for 2010 - 2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014 Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total impact of ESA 2010 implementation</b>	2.3%	2.4%	2.5%	2.3%

## Romania

Compared to the GNI Questionnaire 2014, the GNI estimate for 2007-2009 was revised to incorporate the results of the supplementary work on reservations, both specific and transversal.

Total revision from reservations for 2007-2009 (period 2002-2006) remained unchanged) are presented in Table 1.

**Table 1**  
**Revisions to Romania's GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	n.a.	n.a.	n.a.	n.a.	n.a.	2.7	2.7	3.1

The main source of revision was specific reservation 7 (estimation of own-account software: between -0.3% and -0.6%) and specific reservation 8 (adjustment for exhaustiveness: between 2.7% and 3.0%).

Table 2 provides a division of the total revision to GNI (ESA95 based) into those caused by GNI reservations, changes to methods and sources (excl. ESA 2010 implementation) and routine revisions for the years 2010-2013.

**Table 2**  
**Revisions to Romania GNI (ESA 95 based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
Total revisions to GNI	-1.1	-0.8	-0.5	-0.2
of which:				
Total revision caused by GNI reservations	-1.1	-0.8	-0.5	0.2
Total revision caused by changes in methods and sources (excl. ESA 2010 implementation)	-	-	-	-
Total revision caused by routine (current revisions)	-	-	-	-0.5

Note: Total revision to GNI for 2013 is not equal to the sum of its components due to rounding.

For the period 2010-2012 the revision originates from incorporating the result of the work on reservations after the 2014 GNI Questionnaire. For 2013 the revision was caused both by reservations as well as by the routine revision. The data for 2013 previously reported were provisional and estimated as the sum of the four quarters while, in the present report, the year 2013 is final and was based on newly available and more complete annual data sources.

The revision due to work on implementation of ESA 2010 for the period 2010-2013 consisted of estimating R&D on own-account for other sector than General Government (S13): Non-financial corporations (S11) and Non-profit institutions serving households (S15). The data had been included in the questionnaire.

The total impact of ESA 2010 implementation, as percentage of ESA95 GNI, is presented in Table 3.

**Table 3**  
**Total impact of ESA2010 implementation on Romania GNI (ESA 95 based) for 2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014 Questionnaire)**

	2010	2011	2012	2013
Total impact of ESA2010 implementation	0.9	0.9	0.9	0.8

## Slovenia

For the period 2004 - 2009 the expenditure breakdown of Slovenia's GDP was revised due to transversal reservation related work, but without impact on the levels of GNI.

**Table 1**  
**Revisions to Slovenia's GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	n.a.	n.a.	0.0	0.0	0.0	0.0	0.0	0.0

Changes to Slovenia's GNI (based on ESA 95) for the period 2010 - 2013 were due to routine revision and minor methodological changes including revised treatment of Euro banknotes. The impact on GNI is presented in Table 2. Most of the impact is on the data for 2013 (-0.4% of GNI), mainly due to revised recording of payments related to the salary reform in the general government sector.

**Table 2**  
**Revisions to Slovenia's GNI (ESA95 Based) for 2010-2013**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	0.1	0.1	0.0	-0.4
<b>'of which':</b>				
<b>Total revision caused by GNI reservations</b>	0.0	0.0	0.0	0.0
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	0.1	0.1	0.1	0.0
<b>Total revision caused by routine (current) revisions</b>	0.0	0.1	-0.1	-0.4

Total impact of ESA 2010 methodology on Slovenia's GNI for the period 2010 - 2013 is presented in Table 3. It is not significantly different from the previous year's transmission of GNI data. The main impact is from capitalisation of research and development (1.8-2.0% of GNI), capitalisation of military weapon systems (0.1% of GNI) and reclassification of transactions of the VAT-based EU own resources (0.1 % to 0.2% of GNI).

**Table 3**  
**Total impact of ESA2010 Implementation on Slovenia's GNI (ESA95 based)**  
**for 2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2010	2011	2012	2013
<b>Total impact of ESA2010 implementation</b>	2.2	2.1	2.2	2.3

## Slovakia

Compared to the GNI Questionnaire 2014, the Slovak GNI estimate (ESA95 based, excl. the allocation of FISIM) was revised due to incorporated results from addressed GNI reservations, both specific and transversal. The impact of the total revision from reservations for 2002 -2009 can be found in Table 1 below.

**Table 1**  
**Revisions to Slovakia's GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	n.a.	n.a.	-0.2	-0.2	-0.2	-0.2	0.0	-0.4

The GNI (ESA95 based) for years 2004-2009 was negatively affected by the incorporation of revisions due to GNI reservations. The negative impact ranges from less than 0.1% to 0.4%.

Compared to the GNI Questionnaire 2014, Slovakia has revised the estimate of GNI (ESA95 based, incl. the allocation of FISIM) for 2010 – 2013 with the total revision ranging from -1.6% to +0.4% of GNI. Table 2, given below, provides a division of the total revision to GNI (ESA95 based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2013.

**Table 2**  
**Revisions to Slovakia's GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	0.0	-1.6	0.1	0.4
<b>'of which':</b>				
<b>Total revision caused by GNI reservations</b>	0.1	0.2	0.1	0.1
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	0.0	0.0	0.0	-0.2
<b>Total revision caused by routine (current) revisions</b>	0.0	-1.8	0.0	0.5

Note: Totals may not be equal to the sum of their components due to rounding.

Revisions due to changes in sources and methods were made for the years 2010-2013. These were due to the new BoP data, for export and import of services, according to BPM6 methodology as well as the improved approach in adjusting for the trade of VAT registered non-residents. Concerning the routine revisions, there were significant revisions in certain years due to the availability of additional information from statistical and administrative data sources. These were largely due to BoP revisions in the figures concerning property income.

In Slovakia, the implementation of the ESA2010 methodology has revised the estimate of GNI, compared to the GNI Questionnaire 2014, between 1.8% and 2.2% in the period 2010-2013. Table 3, given below, provides the total impact of the ESA2010 implementation which has been removed from GNI for own resource purposes.

**Table 3**  
**Total impact of ESA2010 Implementation on Slovakia's GNI (ESA95 based) for 2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014 Questionnaire)**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>Total impact of ESA2010 implementation</b>	2.2	1.9	1.8	1.8

## Finland

Compared to the GNI Questionnaire 2014, there were no revisions in the GNI estimate 2002 – 2009 (Table 1).

**Table 1**  
**Revisions to Finland's GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total revision from reservations</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Table 2, given below, provides a division of the total revision to GNI (ESA95 based) into those caused by GNI reservations and changes to methods and sources (excl. ESA 2010 implementation) together with other routine (current) revisions for the years 2010-2013.

**Table 2**  
**Revisions to Finland's GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
<b>Total revision to GNI</b>	0.0	0.0	0.4	0.5
<i>'of which':</i>				
<b>Total revision caused by GNI reservations</b>	0.0	0.0	0.0	0.0
<b>Total revision caused by changes in methods and sources (excl. ESA2010 implementation)</b>	0.0	0.0	0.0	0.0
<b>Total revision caused by routine (current) revisions</b>	0.0	0.0	0.4	0.5

Statistics Finland has made routine revisions, only. Strongest impact on revised GNI estimate originates from revised source statistics (e.g. Structural business statistics now integrated to the new Business register system and final tax-data). The rest of the revision comes mainly from the new Balance of payments and international investment position data which were not available a year ago. There were no changes from GNI reservations. Table 3, given below, provides the total impact of the implementation of ESA 2010 methodology on the GNI estimates.

**Table 3**  
**Total impact of ESA2010 Implementation on Finland's GNI (ESA95 based)**  
**for 2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2010	2011	2012	2013
<b>Total impact of ESA2010 implementation</b>	4.3	4.0	3.8	3.8

## Sweden

The Swedish GNI estimates (ESA 95 based) have been revised downwards by 0.6 per cent for 2013. For 2013 the previous estimates based on quarterly data have been updated with information from annual sources and balanced in the supply and use framework. The years 2010, 2011 and 2012 respectively have been revised upwards 0.3 per cent, 0.3 per cent and 0.2 per cent respectively. For these years updated data from the balance of payments has been introduced, primarily concerning interest. Sweden has introduced new data for the specific reservation 2 entertainment, literary and artistic originals and specific reservation 3 on Software originals for 2002 and onwards in this year's questionnaire and has thereby addressed all the specific and transversal reservations.

**Table 1**  
**Revisions to Sweden's GNI (ESA95 based) resulting from GNI reservations**  
**for 2002-2009**  
**(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2002	2003	2004	2005	2006	2007	2008	2009
Total revisions from reservations	0,2%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%	0,1%

**Table 2**  
**Revisions to Sweden's GNI (ESA95 Based) for 2010-2013**  
**(As percentage of GNI (ESA95 based) from the 2014 Questionnaire)**

	2010	2011	2012	2013
Total revision to GNI	0,3%	0,3%	0,2%	-0,6%
'of which':				
Total revisions caused by GNI reservations	0,1%	0,1%	0,1%	0,1%
Total revisions caused by changes in methods and sources (excl. ESA 2010 implementations)	0,0%	0,0%	0,0%	0,0%
Total revisions caused by routine (current) revisions	0,2%	0,1%	0,1%	-0,7%

**Table 3**  
**Total impact of ESA2010 Implementation on Sweden's GNI (ESA95 based) for**  
**2010-2013**  
**(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2014**  
**Questionnaire)**

	2010	2011	2012	2013
Total impact of ESA 2010 implementation	4,1%	3,9%	3,9%	4,1%



## United Kingdom

Compared to the UK 2014 GNI QQR, revisions to GNI for own resource purposes ranged from -2.5% to 0.9% between 2002 and 2013.

Total revisions for the years 2002 to 2009 are entirely due to addressing GNI Reservations and are provided in Table 1 below.

**Table 1**  
**Revisions to UK GNI (ESA 1995 based) resulting from GNI Reservations for 2002 to 2009**  
**(As percentage of ESA 1995 GNI (excl. the allocation of FISIM) from the 2014 Questionnaire)**

%	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from GNI Reservations	0.3	0.3	0.4	0.8	0.6	-0.4	-2.5	-0.9

Four UK Specific Reservations and three Transversal Reservations have been addressed in the 2015 GNI QQR. The biggest impacts stemmed from Reservations i (Cross Border Income), 3 (Exhaustiveness) and 2 (NPISHs) and, to a lesser extent, 1 (Minor Repairs), 8 (CFC on Roads, Bridges etc.) and vi (Illegal Activities). The remaining Reservation, vii (Vehicle Registration Tax), had only a minor impact.

Table 2 below provides a breakdown of the total revisions to GNI (ESA 1995 based) into those caused by GNI Reservations and other revisions (i.e. those due to changes to methods and sources and routine revisions) for the years 2010 to 2013.

**Table 2**  
**Revisions to UK GNI (ESA 1995 Based) for 2010 to 2013**  
**(As percentage of ESA 1995 GNI from the 2014 Questionnaire)**

%	2010	2011	2012	2013
Total revision to GNI	-0.1	0.2	0.8	0.9
<i>of which:</i>				
Total revision caused by GNI Reservations	0.6	0.0	0.7	1.2
Total revision caused by changes in methods and sources (excl. ESA 2010 implementation)	-0.7	-0.3	-0.1	-0.7
Total revision caused by routine (current) revisions	0.0	0.5	0.1	0.4

Routine revisions were mainly due to incorporation of annual benchmark estimates from the Annual Business Survey (ABS) and HM Revenue and Customs (HMRC) balanced through the Supply and Use Tables framework. Changes in methods and sources included improvements to the estimation of GFCF and HHFCE, further improvements with regard to the alignment of National Accounts with Public Sector Finances and corrections to the measurement of the insurance industry output.

Total impact of the implementation of new ESA 2010 methodology on the GNI estimates is given in Table 3 below. This impact has been removed from GNI for own resource purposes. The most significant Transition Item is, as reported in the 2014 GNI QQR, the capitalisation of R&D (1).

**Table 3**  
**Total impact of ESA 2010 implementation on UK GNI (ESA 1995 based) for**  
**2010 to 2013**  
**(As percentage of ESA 1995 GNI (incl. the allocation of FISIM) from the 2014**  
**GNI Questionnaire)**

%	2010	2011	2012	2013
Total impact of ESA 2010 implementation	2.0	2.0	2.2	2.2