Gross National Income Inventory (ESA 95) 2001 The Netherlands

Statistics Netherlands

Statistics Netherlands
Division of Macroeconomic Statistics and Dissemination
National Accounts Department

GROSS NATIONAL INCOME INVENTORY (ESA 95)

2001

The Netherlands

Contact
Ronald Janssen, coordinator
Statistics Netherlands, National Accounts Department
P. O. Box 24500
2490 HA The Hague, The Netherlands
Phone + 31 (0) 70 337 4804
E-mail rjnn@cbs.nl

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CHAPTER 1 OVERVIEW OF THE SYSTEM OF ACCOUNTS

1.1 Introduction

1.1.1 Statistics Netherlands

On 3 January 2004, Statistics Netherlands, established in 1899, became an autonomous agency with legal personality. There is no longer a hierarchical relationship between the Minister of Economic Affairs and the organisation. However, the minister is responsible for setting up and maintaining a system for the provision of governmental statistical information; in other words the minister is politically responsible for legislation and budget, for the creating of conditions for an independent and public production of high quality and reliable statistics. The costs of tasks and activities undertaken to put this legislation into practice are accountable to the governments budget.

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

Statistics Netherlands' statistical programmes (the long-term statistical programme and the annual work programme) are set by the Central Commission for Statistics (CCS). This is an independent commission that watches over the independence, impartiality, relevance, quality and continuity of the statistical programme. The Director-General of Statistics decides autonomously which methods to use to make these statistics, and whether or not to publish results.

Responsibility for statistics is divided between the three following divisions:

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

The fourth division, Technology and Methodology, takes care of statistical and IT support activities for Statistical Netherlands as well as software and methodological development.

National Accounts Department

The National Accounts Department is responsible for compiling integrated statistics which provide a coherent overview of socio-economic developments in the Dutch society at both macro and meso levels. Familiar examples are the supply and use tables, the institutional

sector accounts and the labour accounts. The National Accounts Department relies on a large number of statistics compiled by other divisions of Statistics Netherlands for the compilation of its statistical output.

Supervisory and control systems for national accounts[1]

(a) General procedures

Quality assurance is an important issue to guarantee the quality of statistical processes and by that also the quality of data to be published. To this end a special unit within Statistics Netherlands is responsible for the coordination of the introduction and the maintenance of all quality assurance systems, inclusive the so-called 'Voorschrift Informatiebeveiliging Rijksoverheid' (VIR)[2].

The VIR creates an obligation to keep the descriptions of processes up-to-date. These descriptions provide insight in the structure of processes. Moreover, they indicate the constituent processes, their mutual relationships and who are the suppliers and who are the customers of these processes. Furthermore, appointments with suppliers and customers are established, the input and the output of the subsequent processes are described, the owner of the process is identified, the structure of tasks, responsibilities and competences is established, the information systems supporting these processes are indicated, the final result of the process is described, the relationship to other processes is described and – on a higher level – the link of the process in the chain of activities is indicated.

The full description of the processes allows to pay more attention to (possible) risks and bottlenecks to prevent incidents. When incidents or calamities nevertheless occur, the VIR allows for proper and effective solutions to prevent these problems in future.

Every year the Departments of Statistics Netherlands have to compile a work program. A part of this work program is the risk paragraph. Every quarter of the year a so-called progress report is made, in which the risks are evaluated. In this way the highest management levels are aware of potential risks (statistical risks, personnel risks, ICT risks and so on) in the statistical processes and actions may come into operation to minimise these risks.

Since several years new projects by Statistics Netherlands are set up by using the PRINCE 2 principles. Among other things, this means that in the Project Initiation Documents (PIDs) of these projects the inclusion of a risk paragraph is a standard action.

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[1] The International Monetary Fund (IMF) carried out a ROSC-mission to the Netherlands during 3 – 17 October 2007. In this mission the IMF made an assessment according to their Data Quality Assessment Framework (DQAF). The following five statistics were scrutinised during the mission:

1. National Accounts;
2. Consumer Price Index;
3. Producer Price Index;
4. Government Finance Statistics;
5. Balance of Payments.

The results of this mission are published in the Report on the Observance of Standards and Codes (ROSC) – Data Module. This Report is accessible via the IMF-website.

http://www.imf.org/external/pubs/cat/longres.cfm?sk=21578.0

[2] The Regulation for the Security of Information of Central Government.

Since 1996 a system of internal auditing exists in Statistics Netherlands. Originally, the whole statistical system of Statistics Netherlands was divided into 100 parts ('statistics'), whereas every year 20 parts were audited. So, each statistic was subject to an auditing procedure once every five year. In this process of auditing (1996 – 2000) an internal team of about 40 auditors (from nearly all departments of Statistics Netherlands) was educated and equipped to staff several audit teams.

In 2000 a complete reorganisation of Statistics Netherlands was carried out. At that moment some 70% of all statistics was already audited for the first time. After 2000, not only the organisation was changed (from a product-orientated organisation into a process-orientated organisation), but also the way of working was changed quite a lot. In line with this, auditing procedures and the organisation of the audits were renewed, as well. A list of (35) internal audit-reports on process-audits, quick scans and other quality assessments is available (in Dutch).

(b) Service Level Agreements

Service Level Agreements (SLAs) and Standard Service Levels (SSLs) do exist in the statistical practice of Statistics Netherlands since some 10 years. In line with this practice, the National Accounts Department has signed SLAs with all Departments of Statistics Netherlands that are responsible for the source statistics. In these SLAs a description is given of the statistical products and services that are needed for National accounts purposes. The contract also defines the timely delivery of good quality data.

Furthermore, the SLA provides the obligation to the source statistics to provide a quality report together with the data. In the SLA the indicators (like response rates; definition, location and treatment of outliers, etc.) needed for such a quality report are described. The regular production of quality reports is a standard part of the SLAs.

(c) Internal checking procedures

For every (reporting) quarter and every (reporting) year a quality control meeting is held with all project managers involved within the National Accounts Department. This is called the 'check-and-check-again-procedure'. A report of this meeting is sent to the Management Team of the National Accounts Department. Before actually releasing the press release, the text of this message is also presented to the head of the National Accounts Department. In practice, this does not take much time because the main conclusions were dealt with in previous discussions.

For the other publications of the National Accounts Department (from articles for the web magazine of Statistics Netherlands to the detailed annual publications on the national economy) similar procedures are in place.

1.1.2 Benchmark revision of the national accounts 2001

National accounts are regularly subject to a comprehensive revision. The most recent benchmark revision was made over the reporting year 1995, when the new guidelines and concepts for the compilation of national accounts, as laid down in the European System of Accounts (ESA 95), were implemented. The introduction of the ESA 95 sought to modernize national accounts and improve international comparability of macro and meso data. This is

important within the European Union, because a number of 'administrative' regulations are based on national accounts data. Examples are the payments for own resources, made on the basis of the gross national income (GNI) and agreements about the government deficit within the framework of the Economic and Monetary Union (EMU). The current benchmark revision, which concerns the reporting year 2001, implemented conceptual changes in accordance with international agreements about national accounts after 1995. The revision was also used to incorporate new statistical insights and sources in the national accounts.

The revision of the national accounts has consequences for the macroeconomic picture and policy indicators:

- Gross domestic product (GDP) was adjusted upwards by 18.4 billion euro[3] (4.3 percent). The adjustment is largely caused by the implementation of new statistical insights;
- Gross national income (GNI) was adjusted upwards by 24.8 billion euro (5.8 percent);
- The governments deficit (according to the EMU definition) for 2001 now stands at 0.2 percent of the GDP instead of 0.1 percent, according to pre-revision standards.

The Social Statistical Database (SSD) is currently used to estimate wages and salaries and labour input. In the revision, the compensation of employees was adjusted upwards by 7 billion euro. Labour input of employees was raised by 105 thousand full-time equivalent jobs.

As a general rule, the GNI Inventory of any European Union country has to be fully updated after each benchmark revision of the national accounts. If a country does not have a revision policy that includes benchmark revisions, the Inventory should be fully updated as a minimum every five years.

1.1.3 Geographical coverage of the Netherlands

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

The Kingdom of the Netherlands consists of three parts:

- The Netherlands, that is the territory of the Kingdom in Europe;
- The Netherlands Antilles (Curaçao, Bonaire, part of the Island of St. Martin and St. Eustatius and Saba);
- Aruba (separated from the Netherlands Antilles on 1 January 1986).

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

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

- Under the protocol of 25 March 1957, the Treaty of Rome applies only to the Kingdom in Europe and Netherlands New Guinea;
- By a convention of 13 November 1962, the Netherlands Antilles were incorporated in Annex IV (associated countries and areas) of the Treaty of Rome;

[3] In the 1999 conversion from the guilder to the euro, the conversion rate was 1 euro = 2,20371 guilder.

- The European Community is based on a customs union (Article 9 of the Treaty of Rome); ESA 95, section 2.05, refers to the territory benefiting from the free movement of goods;
- Only that part of the territory of the Kingdom lying within Europe forms part of the Community customs area (Directive 2151/84/EC of 23 July 1984).

The above-mentioned is confirmed in Commission Regulation (EC) No 109/2005 of 24 January 2005 on the definition of the economic territory of Member States for the purpose of Council Regulation (EC, Euratom) No 1287/2003 on the harmonisation of gross national income at market prices. In this regulation is stated that the territory of the Netherlands encompasses 'the territory of the Kingdom of the Netherlands, with exception of the overseas countries and territories over which it exercises sovereignty, as defined in Annex II of the Treaty establishing the European Community'. In this Annex II Aruba and the Netherlands Antilles are stated.

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

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

Territorial enclaves as defined in ESA 95, section 2.05, relate in particular to Dutch embassies and some barrack areas in NATO partner countries or other countries. Extra-territorial enclaves as defined in ESA 95, section 2.06, include foreign embassies and consulates and establishments of organisations such as the International Court of Justice, the Permanent Court of Arbitration, the Dutch Reactor Centre, ESTEC, EUROCONTROL, the Organisation for the Prohibition of Chemical Weapons, the International Criminal Court and the NATO.

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

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

1.2 The revisions policy and the timetable for revising and finalising the estimates

1.2.1 The revisions policy

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

A proper description of the economic process should satisfy the two conditions:
- up-to-dateness;
- continuity.

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

The up-to-dateness requirement is approximated by regular benchmark revisions of the national accounts data. Then the level estimates of the national accounts variables are adjusted in line with the latest findings in the field of concepts, definitions, classifications, estimation methods and the like. The national accounts are reviewed periodically, however not too frequently in order not to distort the comparability of data over time too often. The recent revisions of the national accounts in the Netherlands relate to the reporting years 1977, 1987, 1995 and 2001. NACE, rev. 1 classifications in respect of the 1993 reporting year were also amended (obviously, this 'technical' adjustment did not entail a revision of the macroeconomic data).

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

The immediate impetus for the revision in the reporting year 1995 was the introduction, in 1999, of ESA 95 in the European Union Member States. The new ESA primarily provides guidelines for the adaptation of national accounts to new economic circumstances. The application of the ESA 95 guidelines also improves the international comparability of macroeconomic data, which is important in the context of Economic and Monetary Union (EMU). More than in the past, EMU and European Union policy indicators and financial flows are directly derived from or linked to national accounts data. The ESA 95 is strongly linked to the new UN guidelines as set out in the 1993 System of National Accounts (SNA 93).

National accounts play a key role in the European Union as a source of information for e.g.:
- European Monetary Union;
- Own resources payments to the European Union based, among other things, on GNI and Value Added Tax;
- Economic policy in the Lisbon framework.

This requires fine-tuning of the national accounts of the various European Union member states. New international commitments and agreements on European Union level triggered off the revision of national accounts. The main reasons for the current 2001 revision are the change in the estimation method, the change in the registration of financial intermediation

(interest margin banking)[4], and the introduction of Special Purpose Entities (SPEs) in national accounts.

Production statistics

The 2001 revision incorporated a number of new statistical insights and results were included in the Dutch national accounts. A number of new data sources were introduced and new estimation methods were applied. For a number of industries production statistics were compiled according more harmonised methods for sampling the data, data collection, editing of data and analysing and publication of data (see section 3.4.2). The evaluation and analysis of micro data has been computerised to a large extent. Also, for all production statistics a new method is introduced to gross up for enterprises not included in the sample survey or did not respond. External databases (often tax authorities) are invited to provide information to reduce the response burden for the private sector. Apart from direct information, external data provide a better picture of the demography of businesses (starters, bankruptcies, etc.) and insight in the dynamics of the various industries (slow or fast-growing businesses).

The results of the new production statistics have been used to revise the national accounts for the reporting year 2001. Especially in industries with many small enterprises, considerable adjustments had to be made. The revised grossing up method, including a better view on the degree of activity of enterprises, is partly responsible for this. Considerable upwards adjustments were made in trade and commercial services. The adjustments in wholesale and retail trade in particular, in relation to final consumption expenditure of households and foreign trade in goods, contribute to a higher estimate of the GDP.

International trade in services

Until recently, the Dutch Central Bank (DNB) monitored international trade in services within the framework of the balance of payments. As from the reporting year 2003, Statistics Netherlands is accountable for statistics on international trade in services. New estimates were made for the 2001 international trade in services. The data have been used for the 2001 revision. The most recent data vary from the data published so far in the national accounts. FISIM and SPEs play an important part in this respect.

International trade in goods

Many changes were introduced in foreign trade over the past decades. On 1 January 1993, all customs checks at the European Unions internal borders were abolished. From then on, statistics on foreign trade were no longer based on customs documents (‘complete’ statistical observation), but on a representative sample survey. In 1996, the processing system became fully operational. Information dating back to the time prior to the 1995 revision was processed according to the new system, but the results were not fully reliable. Because there were inconsistencies between, for instance, wholesale trade and imports and exports, data on foreign trade were changed, resulting in a downward adjustment of the trade balance. In the 2001 revision, the connection with foreign trade statistics has been re-established.

Until recently, there was a large gap between the re-exports in foreign trade statistics and the re-exports as established by the national accounts. The level of re-exports according to the

[4] FISIM = Financial Intermediation Services Indirectly Measured.

national accounts was much higher than in the foreign trade statistics. In close cooperation with the CPB Netherlands Bureau for Economic Policy Analysis (*Centraal Planbureau,* CPB), an operational definition was formulated for re-exports on the 'microeconomic level' which is used in foreign trade statistics and is also adopted by the national accounts. The observed level is now comparable to the national accounts. This helped to improve the link between national accounts and foreign trade statistics.

Balance of payments

The Dutch Central Bank (*De Nederlandsche Bank*, DNB) has updated the monitoring of balance of payments data. Until recently, the statistics on the balance of payments was chiefly based on information provided by the banking world. The new monitoring system is based on direct reporting and leads to different results. The change affects current and financial transactions between the Netherlands and the rest of the world.

Social Statistical Database (SSD)

In the late 1990s, Statistics Netherlands took the first step to develop the Social Statistical Database (SSD, *Sociaal Statistisch Bestand*). Data on persons stored in registrations and surveys are linked on micro level. Consistency is observed. An important objective of the SSD is the realisation of a database which provides a coherent and consistent description of various aspects of the Dutch population. The SSD includes data on all persons, jobs and social benefits in the Netherlands. The SSD 2001 is the primary source for the estimate of jobs and wages and salaries in the context of the national accounts.

Estimation methods

New estimation methods were developed for output, intermediate consumption, value added and final expenditure in addition to verifying on available sources. This applies in particular to sections of the economy where few only (financial) data are available, for example sports, culture, recreation and social organisations. The new estimation methods are based on annual reports, membership data and other volume indicators.

Consumption of fixed capital and stock of fixed assets

A new estimation method was also developed for consumption of fixed capital and the stock of fixed assets. Prior to the 2001 revision, a linear method was used. An extra correction was made in case of premature disposal of assets. This method proved to be unsatisfactory, because no correction was made for assets which exceeded the average period. The result was that consumption of fixed capital was underestimated. Another disadvantage of this method was that it was impossible to vary the efficiency of assets over time. The new method overcomes these disadvantages. For an elaborate description of the new estimation method, the reader is referred to the publication De Nederlandse economie 2004[5]. Section 4.12 of this Inventory also gives a description of this new estimation method.

[5] Only available in Dutch language.

1.2.2 The timetable for revising and finalising the estimates

The national accounts are published (paper and PDF file) annually in the first half of September[6]. They provide provisional estimates of national accounting data for the two most recent years and 'definitive' estimates for earlier years. Provisional data are subsequently adjusted. Definitive published data are generally not revised in subsequent publications; they remain unchanged until the next benchmark revision.

This may be shown schematically as follows:

National accounts published in September of year T:
- provisional figures for year T-1;
- revised provisional figures for year T-2;
- definitive figures for year T-3.

National accounts published in September of year T+1:
- provisional figures for year T;
- revised provisional figures for year T-1;
- definitive figures for year T-2.

National accounts published in September of year T+2:
- provisional figures for year T+1;
- revised provisional figures for year T;
- definitive figures for year T-1.

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

Since the introduction of the quarterly national accounts (QNA) in 1986 annual estimates are available earlier in the year T as a result of the sum of the four quarters of year (T-1). In the field of QNA, two estimates are published, namely the flash estimate 45 days after the end of the quarter and the regular estimate 90 days after the end of the quarter. Consequently, the first annual estimate for (T-1) is available mid-February of year T and the second annual estimate is released by the end of March of year T.

1.3 Outline of the production approach

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

[6] The press release containing the detailed sector information is mid-July of year T. The electronic publication of the annual figures on the supply and disposition of goods and services of year (T-1) is available in the beginning of July T.

Constant prices

Tables are compiled in previous years prices in order to achieve an accurate breakdown of *value* changes in subsequent years into *volume* and *price* changes. The base year table (for 2002 relative to 2001, the base year is 2001) then provides the specific weights for each industry and commodity, used in the index formulae by which the price data are 'aggregated'. Obviously, this also holds for higher aggregates which can be derived from the supply and use table and the input-output table. The great statistical benefit of a system based on prices of the previous year is that the weights that are applied in the index formulae are always as up-to-date as possible. This ensures the most accurate estimates of volume changes at all times.

Market versus non-market

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

Valuation

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

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

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

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

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

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

Role of direct and indirect estimation methods

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

Agriculture

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

Manufacturing

Estimates for manufacturing, construction and public utilities are largely based on observed data (production statistics). The larger firms are fully surveyed, whereas smaller firms are subject to sampling. The smallest firms receive a less detailed survey than the others. The difference between these two kinds of surveys lies in the degree of details that is requested for intermediate consumption and types of produced goods.

The smaller firms outside the sample and firms without employees are estimated with the help of Value Added Tax-data and information about the existence of firms. The non-response in the categories of larger firms is imputed.

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

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

The compilation process of the supply and use system ends up with balancing supply and demand per commodity. This leads to adjustments of the original data derived from the statistical sources. This process is guided by a search for mistakes, implausible volume and/or price changes, less reliable data, etc. The main object of the balancing policy is to avoid adjustment of value added as far as possible. Value added may only be adjusted in a discussion with the relevant industrial experts and in general agreement.

- *Specific item: Processing deals*

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

- *Inward processing*

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

- *Outward processing*

The flows concerning outward processing can also be derived from Foreign Trade Statistics. However the relevant data are copied as they stand. Parts of the flows of goods are incorrectly

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

Services

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

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

For a number of industries no statistical data on the value of output and intermediate consumption are available in Statistics Netherlands and also other sources provide little information. Consequently, the GBR (General Business Register) estimation method is used in such cases.

Role of benchmarks and extrapolations

New level-based estimates of the national accounts data were drawn up for 2001 as a benchmark year. In case production statistics and other sources incorporating annual data on output and input are available, level estimates are also compiled for the succeeding years, of course keeping an eye on ‘structural’ balancing adjustments. Volume and price indicators are used in the absence of annual level data.

Principal approaches to exhaustiveness

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

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

The Dutch tax authorities make only a few employee concessions in connection with remuneration in kind. Tax is compulsory on almost all forms of such income. This applies, for example, to company provision of meals and beverages, free transport, the private use of a company car, company telephone facility, subsidised child-minding, cut-price purchases (provided these exceed cost price), use of company accommodation, educational subsidies for

employees' children and (mortgage) loans provided by the employer below market rates. Virtually all these tax matters are negotiated with the employer, with the exception of the private use of company cars which is not covered by the employers declaration. In making his income tax declaration, the employer merely indicates an employees entitlement to use a company car.

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

Supplementary estimates in respect of 'concealed' activities are conducted with reference to certain industries. Such activities essentially involve (1) small enterprises, (2) the monopoly of an entire chain by a single enterprise, (3) relatively little use of goods and services (certain construction industries, services) and (4) falsified accounts.
Supplementary estimates of 'concealed' activities distinguish between turnover and cost fraud as follows:

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

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

For construction the revision of 2001 was of minor importance. This means that the structure of this industry was unchanged to certain extent. This also means that supplementary estimates for own-account construction, small-scale concealed maintenance, large-scale concealed maintenance and cost fraud are extrapolated. For this extrapolation use was made – among other things – of the use of building materials, such as concrete and cement, in construction industry.

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

1.4 Outline of the income approach

Reference framework

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

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

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

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

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

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

Valuation

Industry estimates of value added are valued at basic prices. For the components of value added no specific valuation aspects play a part.

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

The definitions and concepts used in the national accounts do not always coincide with private accounting and administrative practices. Whilst many examples of differences could be quoted, three are of particular importance for the income approach.
The national accounts concept of wages and salaries, or better compensation of employees, differs significantly from the corresponding administrative concept. Enterprises do not include the costs of company-car use, educational subsidies and the like in individual remuneration, whereas the national accounts identify these as payment in kind.
The treatment of taxes and subsidies also differs from everyday practice, since factors as actual date of collection or payment of taxes may differ from the date of the transaction. The latter date is to be used in national accounts.
In addition, the method for determining consumption of fixed capital is quite different from that used in administrative practice. Because enterprises generally determine their fixed-asset depreciation on the basis of rules approved by the tax authorities, there is only a coincidental correspondence with the results of the national accounts method (PIM, see also above). As a consequence, the profit concept used in commercial accounting is not comparable with the content of the operating surplus or mixed income.

Role of direct and indirect estimation methods

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

Estimates of wages and social contributions are largely estimated based on the Social Statistical Database (SSD). This database is realised by integration of data on employees from the Employment and Earnings Survey (*Enquête naar Werkgelegenheid en Lonen*, or EWL), from the tax authorities and from the institutions responsible for the administration of social security. The database contains information about all jobs of all employees in the Netherlands for the whole of 2001. For nearly all these jobs information is available on the economic activity under which the job can be classified, working hours, total amount of wages and number of days for which wages were paid for the job. Since the revision of 2001, the SSD is the basis for the estimation of the number of employee jobs, the corresponding remuneration and the corresponding labour input.

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

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

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

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

Role of benchmarks and extrapolation

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

Principal approaches from the standpoint of exhaustiveness

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

1.5 Outline of the expenditure approach

Reference framework

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

Household final consumption expenditure

The majority of this expenditure is accounted for by household spending on goods and services, calculation of which is essentially based on the following two Statistics Netherlands sources:

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

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

Household final consumption expenditure is linked to retail turnover. Consumers buy most of their goods from retail outlets which, in turn, supply virtually all their goods to consumers. The retail output statistics break turnover down by sales category.

Nevertheless, household final consumption expenditure cannot be fully described by the above-mentioned sources, because of definitional and population differences compared with the national accounts.

Difference between spending and final consumption expenditure
Final consumption expenditure pursuant to the ESA 95 definitions shows a significant correlation with perceived consumer spending and thus with the above-mentioned sources. Nevertheless, this equivalence does not hold for certain goods and services, with respect to which the following four types of transaction can be distinguished:

- according to the national accounts, final consumption expenditure correlates with a notional figure that is not based on underlying economic monetary flows. This is the case, for example, for the own-account housing services produced by owner-occupiers. Consumption is represented by a fictitious rent value based on the price of comparable rented accommodation. Actual spending in the form of mortgage charges, maintenance, etc. is irrelevant in this context;
- goods and services not directly paid for by the user but covered, for example, by government expenditure or medical insurance. The former may be social benefits in kind. These, for example the consumption of (certain) medical services, cannot be measured in terms of expenditure by the consuming households;
- pursuant to the national accounts definitions, only goods and services initially acquired by the households sector in the reporting year in question are classified as final consumption expenditure. The purchase and sale of existing goods in the households sector cancel each other out and thus, so to speak, have no impact on final consumption, although purchase certainly entails consumer expenditure. Exceptions include transactions involving commercial intermediation, since the trade margins generated are classified as consumption. If, on balance, the household sector purchases existing goods from another sector, the result is treated as consumption. The products in question are (foreign) imports and second-hand leased vehicles (from the non-financial corporations sector);
- households experience payments to (sports) clubs and associations as expenditure, whereas the ESA 95 defines them as income transfers, frequently to non-profit institutions serving households.

Difference between households and the household sector
As well as consumption by 'ordinary' households, spending by the households sector as defined in the national accounts includes expenditure by two other groups:
- there are more than 200,000 institutional and care home residents in the Netherlands. The majority of these individuals live in old people and nursing homes. They are not registered under 'ordinary' but under *institutional households.* The latter are not covered by the HBS sample, though any retail expenditure is included in the PS-retail trade turnover figures;
- spending by non-resident tourists and business visitors in the Netherlands is classified as domestic private consumption expenditure. This is similarly not included in the HBS but, where relevant, it is in the PS retail trade.

Final consumption expenditure **levels** are estimated with the aid of the following methods:
a) combination of PS retail trade turnover data with HBS data on the market shares of retail industries;
b) HBS figures grossed up to national totals;
c) indirect focus on available supplies, in the absence of direct consumer observation;
d) indirect reference to secondary information, such as trade publications and the Internet.

Estimates of final consumption expenditure **trends** obviously make the maximum possible use of the sources and methods used for the level estimates. Estimates of change are designed to identify consumption market trends as precisely as possible. If reliable figures are available for the whole market, these are naturally preferable; otherwise, trends can be estimated with the aid of other information.

The differences between level and change estimates have consequences for source and method use. The HBS (extrapolated for national totals) will be used to a lesser extent for the former than for the latter. Margins play a greater part in trend estimates, in view of the relatively small samples. It will also be more difficult to make use of certain detailed PS-retail trade information in such estimates. On the other hand, new opportunities will be created.

Thus, total retail turnover can initially be used as an indicator of commercial consumer expenditure. In this connection, the proportion of total retail sales accounted for by consumer expenditure is implicitly assumed to remain the same. In some cases, moreover, quantitative consumption trend indicators will suffice and, in conjunction with price information, lead to a value change.

Direct estimation method
The direct sources and estimation methods are based on the following elements:
- combination of PS-retail trade and the HBS;
- grossed up HBS;
- specific estimates.

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

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

Indirect estimation methods based on output value
The level of consumer expenditure on a number of goods and services is estimated with the aid of supply output value. This is particularly the case for products for which, partly by definition, consumption and output are (virtually) equivalent. Household final consumption expenditure trends are generally estimated in the same way, for reasons applicable to the determination of levels. Trends are calculated differently for certain products, in respect of which consumption volume is determined with the aid of output value.

Indirect estimates based on the commodity-flow-method
The commodity-flow method was only used to estimate consumption levels when no other information was available. Consumption expenditure trends are also estimated in this way for most of the products concerned. This method is used to calculate services expenditure in particular.

Determining actual individual consumption

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

- NPISH final consumption expenditure;
- Individual government expenditure.

NPISH final consumption expenditure
NPISH are funded from various sources. Thus, they receive income transfers (members' contributions and donations) and/or property income (for example, from foundations). Some of their revenue may also derive from the sale of products and services (such as printed T-shirts).

NPISH final consumption expenditure is equivalent to their other non-market output, which is determined by deducting market output (and any own-account final consumption output) from total output. In this connection, the total output of these institutions is based on the sum of intermediate consumption, compensation of employees, consumption of fixed capital and total other taxes and subsidies on production.

NPISH consumption estimates are based on the commodity-flow method. Organisational cost structure is determined with reference to the annual reports of bodies concerned. The value of the wages/salaries and social benefits of the organisation concerned can be calculated with the aid of labour accounts data. Reference should be made to the relevant SIC descriptions for a full account of the estimation methods.

Employee and professional organisations and social bodies such as sports associations and religious and political organisations account for more than 60 percent of NPISH consumption.

Individual government expenditure
Government consumption as laid down in ESA 95 and entered as individual consumption in the national accounts comprises the following three separate elements:

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

This latter component represents *collective* government consumption and covers such services as the police, fire services and defence. The first two elements, which together constitute *individual* government consumption, are important for determining actual individual consumption expenditure

More than 80 percent of social benefits in kind relate to health and welfare expenditure, for which the most important sources (situation 2001) are the Health Insurance Act (*Ziekenfonds Wet,* ZFW) and the Exceptional Medical Expenses Act (*Algemene Wet bijzondere Ziektekosten,* AWBZ). The remainder involve government consumption expenditure under

the Disablement Act (3 percent), rent subsidies (5 percent), annual student bus and rail passes (2 percent), instruction in teaching hospitals (1 percent) and other social benefits (4 percent).

Nearly 80 percent of government final consumption expenditure which can be attributed to individuals relates to educational expenditure, for which various government regulations provide the source.

Government final consumption expenditure

Government final consumption expenditure represents roughly a quarter of GDP at market prices (22.6 percent in 2001). To take account of differences in estimation methods, it will be discussed under the following two headings:

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

Consumption expenditure on government production
This expenditure equals government sector output minus own-account fixed capital formation and sales.

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

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

In determining GDP at market prices in accordance with the expenditure method, government own-account fixed capital formation can be disregarded as, while any rise reduces government final consumption expenditure, it increases (government) gross fixed capital formation by the same amount.

Government sector sales, on the other hand, are highly relevant for the level of GDP at market prices. They comprise a broad mixture of fees (e.g. construction and passport fees), charges (cleansing charges), administrative settlements (e.g. European Union refunds to the Netherlands for the collection of import duties, or reimbursement of official social insurance institutions for the collection of premiums), sales between government departments (e.g. local authority leasing of school buildings for special education) and other sales (associated with sheltered employment, university contract research, school fees, relevant monitoring costs, etc). The estimation methods for all these sales vary depending on the government unit concerned. In principle, all unit sales are estimated with the aid of the same sources and in the same way as the output value of the corresponding government unit.

Social benefits in kind provided by market producers
Over 80 percent social benefits in kind provided by market producers relate to compulsory social insurance, essentially under the ZFW and AWBZ. The ZFW is designed to provide adequate health care for workers and benefit recipients who fall below the minimum wage or income level. It does not entitle beneficiaries to monetary payments but to such direct health services as hospital treatment, obstetric assistance and general practitioner consultation. The AWBZ is intended to insure the whole population against the risks of exceptional medical expenses which are not covered by the ZFW or private health insurance and relate to such circumstances as treatment in nursing homes, homes for the physically and mentally disabled and home nursing and care.

Market-producer benefits in kind can be paid in two ways (see ESA 95, section 4.104-4.108):
- as household reimbursements for the purchase of goods or services;
- to producers for the supply of household goods and services.

These benefits exclude payments from which households gain no direct advantage. In the case of the ZFW and AWBZ, these include:
- payments to producers for organising the supply of goods and services (administrative costs);
- households' own contributions (particularly important under the AWBZ);
- producer wage subsidies in the form of reduced premium contributions for the provision of work for the long-term unemployed.

Market-producer social benefits in kind are covered by a wide range of schemes, all provided by the State, municipalities or NPIs. The government transfers specially earmarked funds to cover many municipal benefits. As a result, information about such contributions can also be used for estimates of some of these benefits.

An accurate correlation between such market-producer social benefits in kind and productgroups is important for a reliable expenditure based GDP estimate. This applies in particular when estimates of other expenditure category elements such as household consumption are partly based on specific product availability.

For each scheme, a conversion is made to productgroups, with only one group being involved in many cases. This is true, for example, for instruction provided by teaching hospitals, subsidised accommodation and legal aid. Spending has to be spread over several productgroups in the case of the other schemes. To this end, the greatest possible attention is paid to the content of the arrangements and any available figures on this allocation.

The ZFW and AWBZ productgroup breakdown makes use of the Annual Health Care Survey conducted by the Ministry of Health, Welfare and Sport, which indicates the types of institution to which the ZFW and AWBZ resources are allocated.

Gross capital formation

Gross Capital Formation consists of Gross Fixed Capital Formation (GFCF) and changes in inventories. Gross fixed capital formation is an important element in final expenditure. The relevant data are collected with reference to the purchasing industrial category (ownership criterion) and asset type in line with business asset registration and the ESA 95 classification. For the purpose of assimilation with supply and use tables, the asset types must be broken

down by productgroups. Non-deductible Value Added Tax must naturally be taken into account in certain industries.

Gross fixed capital formation estimates for the various industries are largely based on separate surveys of expenditure by tangible fixed-asset type. Intangible fixed assets were included under ESA 95. At present, relevant data are not collected in the customary manner (via production statistics or investment surveys) so that other sources and, frequently, functional data have to be used for the estimates.

A certain amount of processing is required before the gross fixed capital formation information can be incorporated in the use table. On completion of the industry and asset-type estimates, individual product categories must be correlated with particular asset types. A product-category key is adopted for each asset type and initially applied to all industries. Exceptions are made for immediately attributable product categories such as trains, which are essentially purchased by railways (SIC 60). The result is a product category broken down by type for each industry.

Since the product category data provided in the use table do not cover Value Added Tax, an attempt is made to identify those industries and product categories that are liable. The tax is deducted so that goods categories are indicated exclusive of Value Added Tax. The amounts, in both current and constant prices per productgroup, can now be added together without regard for type or industry. These totals are incorporated as capital goods demand in the supply-and-use table.

For each commodity flow a price index is added. These prices are surveyed by way of producers' prices. For this purpose prices are surveyed on imports, exports and domestic production. For the deflation of GFCF a price index is derived for domestic sales. This price index is a weighted mean of import prices and prices of domestic production. In the 2001 revision, this deflator was not used for computers and software, because the weighting scheme was not appropriate. Since 2001, the (hedonic) price index of the Bureau of Economic Analysis (BEA), the Bureau that compiles the national accounts of the USA, is used for GFCF. The same goes by and large for software. The reason for this is that there will probably be no significant differences in the development of computer prices between countries, because of the international market concerned.

Gross fixed capital formation in tangible assets
Statistics Netherlands conducts a number of surveys in an attempt to estimate capital goods demand. A significant benefit of this approach is that the General Business Register (GBR) can be used as a reference source for the companies surveyed, thereby precluding overlapping and duplication.

The main Statistics Netherlands survey available for the estimation of gross tangible-asset investment covers investment and leasing (*statistiek investeringen en lease*). This survey measures investment volume by means of the value of the capital goods becoming operational in a calendar year (the moment they become commercially available). Nevertheless, the survey does not cover the entire economic spectrum and needs to be supplemented by other sources within and outside Statistics Netherlands.

It is generally assumed that existing assets are traded within their own industrial category. Where additional costs are clearly incurred in acquiring existing tangible assets, account is

taken of the transfer costs which are expressly attributed to gross fixed capital formation. This is particularly true in the case of land, existing premises and buildings.

Own-account fixed capital formation in tangible assets constitutes part of industrial output and is estimated in conjunction with the corresponding industry output. The gross fixed capital estimate is based on the output data.

Gross fixed capital formation in intangible fixed assets
Dutch accounting practice means that a special approach based on more functional data must be adopted for the estimation of intangible fixed assets.

- *Intangible produced fixed assets*

These assets include mineral exploration, computer software, entertainment, literary and artistic originals and other intangible produced assets (royalties and licenses by Special Purpose Entities, SPEs)

- *Intangible non-produced fixed assets*

Intangible non-produced fixed assets will generally involve only small-scale items, since these gross fixed capital formation relate exclusively to asset ownership transfer costs. A specific estimate is made for fertiliser and milk quota transfer costs.
Reports from the Agricultural Economics Institute (LEI) describe major intangible fixed-asset investments by agriculture. These mainly relate to fertiliser and milk quotas, which are transferable and even, to some extent, negotiable. The concomitant costs (e.g. for registration) are attributed to the gross fixed capital formation.

- *Additions to the value of non-produced non-financial assets*

The sources and methods for measuring major improvements to land are included in the GFCF questionnaire under civil engineering works. They are also included on the supply side (the production of civil engineering works). At the moment, as far as can be ascertained there are no other additions of value of non-produced non-financial assets.

- *Changes in inventories*

Dutch national accounts distinguish changes in the following five Inventory types:

1. finished products;
2. basic and ancillary materials;
3. wholesale and retail inventories;
4. work in progress;
5. work in progress on major gross fixed capital projects.

Re 1. Changes in finished product inventories
While industrial enterprises collect data on the value of primary and finished product inventories, they do not provide a breakdown by product type. Composition is assumed to be equivalent to that of turnover.

Changes in inventories of agriculture and oil products are revaluated: source statistics give information on changes in inventories in quantities. Combination with the information on prices gives current price estimation of changes in inventories.

Initial and final stocks in the manufacturing industry are derived from source data. However, because changes are generally small, no revaluation takes place.

Re 2. Changes in basic and ancillary materials inventories
While industrial enterprises collect data on the value of primary and finished product inventories covering basic and ancillary materials, they do not provide a breakdown by product type. Composition is assumed to correlate with purchases of the most important of these materials. Finished product Inventory changes in current prices are derived from this, using a revaluation procedure.

Re 3. Changes in wholesale and retail inventories
Production statistics give data on wholesale and retail inventories. Initial and final stocks are revaluated at average year prices.

Re 4. Work in progress
Inventory changes in industrial enterprises are not broken down by finished products and work in progress. With the exception of shipbuilding and aircraft construction, where all activity is regarded as work in progress, only finished products are assumed to be involved.

Re 5. Work in progress in conjunction with major gross fixed capital formation projects
Gross fixed capital formation projects lasting several years are quite common. To provide accurate, time consistent records of these projects, the use table incorporates a separate Inventory column on their progress. The overall investment figure is broken down over time in the light of project monitoring. Additions to work in progress continue to occur until a project is completed, when a deduction is made with the investment shown as a counter entry.

- *Acquisitions less disposals of valuables*

The supply and use tables treat and incorporate valuables in the same way as gross fixed capital formation from the viewpoint of deliveries. The European Union task force on intangibles limited the number of goods (assets) to be classified as valuables to:

- pearls;
- diamonds;
- works of art;
- antiques;
- coins (not legal tender);
- non-monetary gold.

These amounts are estimated using a goods balance approach. The distinction between diamonds and pearls in the method used for estimating diamonds and pearls is made with the use of foreign trade statistics. This involves investigation of whether an asset is domestically produced and the concurrent listing of imports. The margins are then estimated to arrive at total supply. For exports, intermediate consumption and final consumption expenditure separate estimates are made for demand. Unidentified valuables are regarded as a residual item.

Imports and exports of goods

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

- adjustment of source data in line with national accounts definitions;

- data integration in the framework of the supply and use table and the accounting system.

Adjustments carried out in the second phase are necessary to arrive at the desired consistency in the national accounts system. Import and export occurs whenever ownership of particular goods is transferred between residents and non-residents (regardless of physical frontier crossing). ESA 95 has the following four exceptions to the transfer of ownership principle.

- financial lease: here it is assumed that there has been a transfer of ownership from the lessor to the lessee;
- with deliveries between affiliated enterprises (industry or subsidiary or foreign affiliate) it is assumed that there is a transfer of ownership;
- even though there is no transfer of ownership, goods sent for significant processing or repair are registered as imports and exports of goods;
- merchandising: no imports or exports are registered when merchants or commodity dealers buy from non-residents and then sell again to non-residents within the same reporting period.

Deliveries from *bunkers* and transactions in non-monetary gold are mentioned explicitly as kinds of imports and exports of goods. Goods imported and exported usually cross a border. ESA 95 gives the following exceptions.

- goods produced by resident units operating in international waters, and sold directly to non-residents abroad;
- means of transport and other mobile units that are not bound to one location;
- goods that have changed ownership, but which are lost or destroyed before they crossed the border of the exporting country.

The estimation of imports and exports of goods is based on the Foreign Trade Statistics. Three types of data are collected:
- third-country trade, based on customs forms;
- intra-European Union trade, based on surveys;
- warehouse traffic.

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

Frontier crossing represents the starting-point for registration in the Foreign Trade Statistics. These, however, include the following trade flows which cannot be considered imports or exports on the basis of the national accounts definitions, since ownership is not transferred from a non-resident to a resident:
- flows mediated by resident units (BFVs): BFVs conduct all import/export operations on behalf of non-residents;
- ABC-supplies: a flow from country A to country C with the Netherlands (B) as a half-way house;
- flows involving non-residents subject to compulsory reporting because of Value Added Tax, that is transactions by non-residents included in the Dutch Value Added Tax-register.

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

Imports and exports of services

The Dutch Central Bank (DNB) has traditionally been responsible for the collection of statistical information on international trade in services, as it needs the figures to compile the balance of the payments for the Netherlands. To do this the DNB used the so-called cash registration system which dates from 1946.

Initially all monetary transactions between the Netherlands and the rest of the world were recorded in the cash registration system, along with the nature of the transaction, and this meant it was an effective source of information for the balance of payments. Since the 1980s the increasing number and complexity of international transactions have put the system under pressure, however. As international money transfers intensified, the administrative burden for banks and companies increased, and this ultimately led to the introduction of reporting thresholds. This meant that cash registration system was no longer complete.

As the cash registration system became outmoded, new information sources were required for the balance of payments. These sources had to fulfil the conditions of quality improvement and reduction of the administrative burden. For the services account, the decision was made to start new statistics, based on a sample.

In 2000 DNB and Statistics Netherlands agreed that the compilation of these new statistics on international trade in services would be done by Statistics Netherlands from the second quarter of 2003. In order to be able to use the new levels of international trade in services for the current 2001 revision of the national accounts, two problems were solved.

Firstly, the new levels for the year 2003 for the eleven international trade in services categories that are distinguished in the data collected on international trade in services, were applied to the years 2001 and 2002.[7] To do this three methods were used:

- The year-on-year changes of the continued DNB series combined with the new levels for the international trade in services for 2003 were used to calculate new levels for the previous years. The balance of exports and imports of services also result from this method;
- The year-on-year changes as shown by the non-revised national accounts combined with the new levels for 2003 were used to calculate new levels for the previous years. The balance of exports and imports of services also result from this method;
- Using a plausible growth figure for exports and imports of services alike combined with the new levels for the year 2003 to compute new levels for the previous years. The balance of export and import, does not result from this method, but is a point of departure.

In close cooperation, the National Accounts Department and the department of the source statistics decided which of the above three methods was to be used. The criteria they used to choose were plausibility of the results, expected fit of the new levels in the revised national accounts and comparability between the old and the new levels. These new levels for the years 2001 and 2002 contained a non-quantifiable margin of uncertainty and were adjusted during the process of compiling and balancing the revised national accounts. Starting point for the year 2003, of course, were the computed new levels by the source statistics.

[7] Items 205, 236, 245, 249, 253, 260, 262, 266, 268, 287 and 291 of the Eurostat BoP item code list.

Secondly, the levels of the eleven services categories were broken down into the more detailed commodity flows of the national accounts. Services category 268 (Other business services), for instance, was broken down into more than twenty commodity flows in the national accounts. In order to divide up the eleven services categories into national accounts commodity flows, two methods were used:

- An analysis of source data at the level of enterprises resulting in a division into commodity flows that differs from the one the national accounts showed before the 2001 revision;
- Using the division of the national accounts before the latest revision to divide up the new levels of international trade in services into commodity flows.

Only if the first method was not applicable, the second one was used. The process of compiling the new national accounts for 2001 and 2002 led to an adjusted division of international trade in services categories into commodity flows. However, in principle the national accounts commodity flows concerned will have to add up to the eleven international trade in services categories.

1.6 Balancing or integration procedure and main approaches to validation

Supply and use tables

In the Netherlands, the compilation of industry-by-industry input-output (I/O) tables as part of regular national accounts data goes back to the fifties. From 1980 onwards, the compilation of I/O tables in previous year prices, simultaneously with tables in current prices, became standard procedure. In the early eighties, it was decided to set up a new integration system, based on supply and use tables in both current and constant prices, mainly because of the superiority of such tables as an integration framework. Unlike I/O tables, supply and use tables make optimal use of available sources. Production statistics, foreign trade statistics, and intermediate consumption and capital formation data all contain product information. The 1987 revision of the Dutch national accounts therefore introduced both numerous improved estimates and a new national accounts integration procedure.

The introduction of supply and use tables can be said to have improved the quality of the estimates, principally by establishing a closer link with supply and use source statistics in current prices and - perhaps more importantly - with price statistics.

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

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

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

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

Classification of industries and productgroups
One problem encountered in creating a supply and use framework is how to achieve a balance between detail and overview. In other words, how to decide on an optimum number of columns (imports, output and use in the context of domestic activities and final expenditure) and rows (productgroups).

The choice of the number of productgroups should be based on at least six important criteria:
- a good match with international product classifications (HN for international trade data and CPA for European data dissemination);
- homogeneity of Value Added Tax and other taxes;
- availability of sufficiently reliable data;
- sufficient 'magnitude';
- homogeneity of price changes;
- homogeneity of destination (intermediate consumption or final expenditure).

The reasoning behind these six criteria is mostly self-evident. The European Union is an important player in this field. Not only are all data transmitted to the European Union standardised under European law (CPA), national accounts data have also become an important point of reference for Member States' European Union contributions. This explains the importance of homogeneity with respect to Value Added Tax and other taxes.

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

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

consumption. Clearly, opting for a more detailed classification of building materials will greatly improve the quality of construction industry intermediate consumption estimates. The composition of this consumption is, in fact, mainly derived from the breakdown of building materials output. Estimates of household consumption in both current and constant prices are also improved because, in a detailed description, most building material productgroups can be safely assumed to correlate only with construction industry input.

Of course, no classification can completely satisfy all these features, since this would imply a table of several thousand products. Consequently, a seventh criterion comes into play, namely overview. The integration process should be as efficient as possible, with the number of productgroups used not exceeding 'normal human capabilities'. In the Dutch case, several revisions of the productgroup classification have all produced a figure of around 800.

The classification of domestic *industries* and final expenditure is essentially limited by data availability and the impossibility of providing a consistent and detailed description of very small-scale activities. One million euro is the minimum value accepted in the Dutch supply and use tables, so that use categories included under 'Other business costs', for example, will either turn out to be zero or be 'forever' estimated at 1 or 2 million euro. In the Netherlands, this has resulted in a choice of some 250 activities. As manufacturing information is more detailed than data on most services industries, it is presented somewhat more specifically in the supply and use tables. Another reason for this degree of detail lies in the fact that, in the manufacturing sector, even closely related activities (according to official classifications) may result in extremely dissimilar products with very different input structures.

Sources and units
Statistics Netherlands uses mainly so called 'institutional statistics' as data sources for estimating the supply and use tables. The expression 'institutional' is used in this context to point at the strict link of the data on production and use of goods and services with the observed units. Contrary to so called 'functional' data, which are linked to commodities, independent of who produces or uses them.

The observed units are kind-of-activity units (KAU) or units as close as possible to the KAU. Large enterprises are split up into statistical units which often correspond to their kind-of-activity units. This implies that from the point of view of production, the observed units are as homogenous as possible. However, there are still a considerable number of by-products in addition to the main output, as is shown by 'off-diagonal' entries in the supply table.

Compiling input/output tables
Balanced supply and use tables provide information about value added per industry, industrial input-output structures in terms of products and, of course, major macroeconomic variables such as GDP.

At the same time, supply and use tables do not give information on the input-output structure of the economy on an industry-by-industry basis. One of the main customers of the National Accounts Department, the Dutch government forecasting agency (CPB Netherlands Bureau for Economic Policy Analysis, *Centraal Planbureau*), uses these industry-by-industry I/O tables in its predictive models.

These tables are derived from the supply and use tables as follows. A complete I/O table is first compiled for each productgroup. As only limited information is available on the

relationship between producing units/imports and (intermediate or final) users, a proportional distribution is frequently applied. Of course, any available information is always used as a starting point. In general, there is no manual balancing; the matrix is adjusted by applying a mathematical program based on a Lagrangian adjustment method. This procedure results in 800 I/O tables (one for each productgroup). Their aggregation produces the national industry-by-industry I/O table.

Sector accounts

The ESA 95 framework consists of two important series of tables, namely the sector accounts and the input-output framework. The input-output framework, of which the supply and use tables are a component, provides a detailed description of the production process (ESA 95, section 1.02). The supply and use tables make it possible to conduct economic analyses of the production process in respect of such aspects as output, cost structure and price (ESA 95, section 9.15). The cross-classification table provides a link between the supply and use tables and the sector accounts as it incorporates an industrial and sectoral variables breakdown. The SNA 93 provides an example of such a table (SNA 93, table 15.3).

The statistical unit used to compile the sector accounts is the institutional unit (the enterprise). This is the unit in which decisions are taken on incurring debt and economic issues and which can independently own goods and other assets. In practice, it is not suited to provide a detailed description of the production process, since it may be involved in a large number of activities. For this reason, reference is made to another statistical unit for the description of the production process in the supply and use tables, namely the local kind-of-activity unit. On this basis, an institutional unit can comprise several kind-of-activity units. While the latter are grouped by activity in the supply and use tables, institutional units are classified by sector in the sector accounts.

Every kind-of-activity unit must be classified by sector for the compilation of the table linking supply and use tables to the sector accounts. For this purpose, reference is made to the institutional unit of which the kind-of-activity unit forms part. The classification of institutional units into sectors is mainly based on legal criteria. On this basis, dual actoring means the classification of a kind-of-activity unit by both activity and sector. Virtually all the activities listed in the supply and use tables are broken down over more than one sector. In many cases, activities are divided between the household and non-financial corporations sector. Sometimes they are assigned to more than two sectors. Thus, for example, the health and welfare category is broken down with reference to the following sectors: non-financial corporations (including hospitals), households (including general practitioners and child-minders), the government (including youth and old peoples services) and NPISH (including playgroup associations, student bodies and refugee organisations).

Sources for the cross-classification table

The sector allocation of transactions in the supply and use tables takes place at industry (column) level. Since this is the point at which incorporation occurs, it essentially represents the level of greatest detail. In establishing the allocation key, maximum possible use was made of the source on which the column estimates were also based. The allocation key was, however, estimated differently in cases where this source contained no data on the relevant sector units. The following dual classification sources (sometimes used in conjunction) are distinguished.

Production statistics
A large proportion of economic activities in the Netherlands are described by production statistics. For a large number of these activities a new survey method, Impect is used. As part of the 2001 revision, new allocation keys were calculated. These are keys for the cross-classification of output, intermediate consumption, value added, and within value added also for the compensation of employees and for the gross operating surplus/gross mixed income. Again, the data are analysed at the most detailed level of the supply and use table. For each industry, the legal form of the activity-units involved in the industry concerned, according the General Business Register (GBR) is determined. For this purpose 29 legal forms were distinguished.

Other sources on production

The above-mentioned production statistics survey made it possible to derive allocation keys for the manufacturing industry, energy and water companies, construction, retail and wholesale trade (including hotels and restaurants), transport and certain business and commercial activities. This section describes the most important source or method for determining the appropriate allocation keys for the remaining activities.

- ***Agriculture, forestry and fishing***

With the exception of the units described in the Statistic Finance of non-financial corporations (*de Statistiek Financiën van Ondernemingen,* SFO), agriculture and horticulture are classified as independent entrepreneurial activities, with the converse applying in the case of fisheries. In principle, the latter are classified in the non-financial corporations sector, except for one element deriving from the self-employed survey. The main source for this industry is the Agricultural Economics Institute (LEI).

- ***Mining and quarrying***

Aspects of mining and quarrying not observed by production statistics are fully assigned to the non-financial corporations sector S11.

- ***Financial services***

The great majority of financial services are assigned to the financial corporations sector, with estimates for financial holdings (non-financial corporations sector) and self-employed entrepreneurs engaged in such ancillary activities as insurance broking constituting exceptions. The insurance brokers' data source provides information on the proportion of natural persons involved. A (small-scale) supplementary estimate is also conducted for natural persons engaged in other financial activities. The main source in this industry is the Dutch Central Bank (DNB).

- ***Leasing and dealing in real estate***

In the case of real estate operation, an initial distinction is made between owner-occupancy and renting of dwellings. Figures for rented dwellings are broken down on the basis of subsidised tenancy data and a commercial use estimate. The remainder is attributed to the household sector, following a comparison with returns on rented dwellings, rooms, commercial property, caravans, holiday homes and the like shown in the income statistics. This comparison also provided an estimate of household income from commercial property leasing. The remainder was attributed to the non-financial corporations sector. The immovable property intermediation and management source illustrates the breakdown of these activities between the non-financial corporations and household sectors.

- ***Business services***

While it was possible to use the results of the production statistics survey for part of the sector breakdown of business services, own-account allocation keys had to be developed for the remaining activities. Although the latter are described by production statistics, for a variety of reasons they are not covered in the sectoral breakdown of the corresponding results. Results based on size-category groups were available in many cases. These were combined with data on numbers per size category and legal form obtained from the production statistics survey to arrive at an allocation key.

Certain sources did not supply a size category and legal form breakdown. In some of these cases, the (extremely small) share of the household sector appearing in the row/column was based on results from the self-employed survey (for example, for research). The proportion of business services attributed to the government or financial corporations sector was largely derived from information supplied by the corresponding sectoral sources or individual classification. On this basis, some movable property leasing (car lease) is attributed to the financial corporations along with certain holding activities. Research institutions principally financed by the government and university study institutes are government bodies.

- ***Health care***

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

- ***Other services***

Other services can be divided into a number of groups of activities. Environmental services represent a relatively small sub-section of other services. While a small proportion of these activities were attributed to the household sector on the basis of the self-employed survey, government sources assign a large percentage (for example, local cleaning services) to the sector General Government.

The culture, sport and recreation classification covers a great variety of activities, which frequently have to be distributed across three or more sectors. A different source is sometimes used to create a sub-activity allocation key. Thus, the distribution of sports associations over non-financial corporations (including professional football and sports facilities), households (including sports academies and riding schools) and NPISH (amateur sports associations) is based on source data. By contrast, the breakdown of the production of (video) films and radio and television programmes is based on the SFO and GBR commercial unit figures. In some cases, the breakdown was based on the groups of units making up the industry (row/column). Estimates are conducted for each group, which means in practice that dual classification takes place even below row/column level. Thus, broadcasting associations and lotteries are classified in the non-financial corporations sector while the government sector includes such

units as libraries and museums.

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

Other services can therefore be considered to have been distributed across the various sectors at a relatively detailed level. In a number of cases, rows/columns were created on the basis of sometimes highly divergent activities. A sectoral distribution is frequently required for each of these unit groups.

Collecting and adjusting production statistics
Data sets broken down by company were collected from all production statistics. These data were still too detailed to provide a transaction-based allocation key. Therefore, all the different cost categories had first to be lumped together to calculate intermediate consumption. Production figures and employee remuneration per kind-of-activity unit were calculated in the same way. These individual figures were then combined into sets broken down in exactly the same way as the GBR data, i.e. by industry (row/column) and with reference to natural and legal persons in each size category.

Other sources describing activities
In addition to production statistics, Statistics Netherlands compiles statistics which, while also relating to a specific activity, involve, for example, a functional description. These descriptions cover all units subject to specific legislation or the authority of a particular institution and relate to such entities as health care units (e.g. public health authority, regional institutes for mental welfare (Riagg) and local baby and child clinics). Similarly, statistics on cultural, sports and recreational units are not covered by production statistics. Examples here are museums, galleries, libraries, zoos and amusement parks.

Statistics Finance of non-financial corporations (SFO)
The SFO describes the financial procedures associated with business activity in the Netherlands. It collects data from all public and private limited companies and cooperatives, excluding units engaged in financial activities or real estate activities. These data can only be used for dual classification to a limited extent, however, since the observation and kind-of-activity units are different entities. In the case of large corporations (with total assets of more than 23 million euro), the focus is on the corporate group (the parent company and all domestic subsidiaries). The observation of small enterprises is based on the fiscal unit. Because the SFO observation unit is larger than the kind-of-activity unit in practice, the former must be broken down into several activities to ensure appropriate linkage with the supply-and-use tables. This means that the SFO can be used as a dual classification source only for activities for which the kind-of-activity unit closely approximates the SFO observation unit. In practice, this is particularly true of activities involving the self-employed, though only where a number of (small) businessmen have created a private limited company. General practitioners provide a good example. The SFO is also used as an allocation source for some units in agriculture.

Sources for financial corporations and the government
The financial institution and general government sectors are closely associated with specific activities. Thus, financial institution kind-of-activity units are all assigned to SIC 65-67 and a substantial proportion of the general government sector is covered by SIC 75-80. Units linked to a sector, but not to the activity in question, are frequently specific units or groups of units. For example, a government unit involved in forestry (*Staatsbosbeheer*) and some environmental services. In integrating the supply and use tables, these groups of units sometimes constitute a separate industry (column) which can be entirely assigned to the relevant sector. If such a column is not distinguished during integration, dual classification is based on financial corporations income from the activity concerned or the government contribution to the units in question.

Self-employed survey
The Dutch tax authority (*Belastingdienst*) receives fiscal data from the self-employed. In some cases these data were used to estimate the volume of independent entrepreneurial transactions. This source was particularly useful where non-financial corporation units made up virtually the entire industry (row/column) and allocation could not be based on the source of the estimate.

1.7 Overview of the allowances for exhaustiveness

This section summarises the adjustments made with a view to ensuring the exhaustiveness of the GNI estimate. It covers successively the following items:
a) use of fiscal data;
b) tips;
c) income in kind;
d) supplementary estimates for concealed activities;
e) use of the budget survey;
f) use of Intrastat;
g) Value Added Tax;
h) use of labour force statistics;
i) other aspects.

Re a. Use of fiscal data

Fiscal data are increasingly being used in the compilation of production statistics. These data, which are collected on the basis of declarations of Value Added Tax, corporation tax and income tax, are used to verify and improve the estimates. These sources are also used to reduce the survey burden.

No information is available on adjustments made by the tax authorities in connection with established or suspected fraud.

Use of Value Added Tax declarations
Value Added Tax declarations are used to estimate data of production statistics. The business statistics can be used as an example for estimates in this field. These statistics cover size categories 1-9, but while complete data are available for size categories 7-9, size categories 1-6 are subject to sampling. The sampling results are grossed up with the aid of the turnover figures quoted in the Value Added Tax declarations. Size category 0 (no employees) is not

surveyed. Company data in this size category are calculated on the basis of the turnover figures provided in the Value Added Tax declarations.

Furthermore, Value Added Tax figures are used in the Intrastat system of foreign trade statistics.

Use of the corporate information system
The corporation tax information system (*Vennootschapsbelasting Informatie Systeem,* VIS) is used at various stages in making the production approach estimates. The VIS contains fiscal data supplied by all taxable bodies that do not submit annual reports and firms with a turnover of less than 23 million euro in 2001. It covers corporation tax declarations and relates to legal persons.

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

Re b. Tips

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

The 1995 method was not revised during the revision of 2001. The value of tips in these industries was estimated for the years after 1995 by using suitable indicators and applying the structural assumptions from 1995.

Re c. Income in kind

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

Administrative procedures are nearly all on account of the employer, with the exception of the private use of company cars which is not covered by the employers' declarations. For their income tax declarations, employers merely indicate employees’ entitlement to use a company car.

<u>Exhaustive estimates of income in kind</u>

The main sources (production statistics) of the national accounts explicitly ask for income in kind to be indicated under wages and salaries. It can therefore be assumed that there is no significant underestimation of payment in kind where the national accounts make use of production statistics of Statistics Netherlands. It is mainly in the fields of agriculture, financial

institutions and government and non-commercial services that these annual statistics cannot be used.

Agriculture
To a large extent, agricultural output estimates are based on physical flows and stocks. This means that any income in kind - in the form of agricultural products - is always included in output value and value added. Consequently, underestimating total wages and salaries to take account of the effects of income in kind will not affect GNI, but only its distribution between wages and salaries and operating surplus.

Financial institutions
The 1995 method was not revised during the revision of 2001. Since 1995 the level of the interest benefit is calculated with reference to the number of corporation staff, the average loan and the average reduction.

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

Travel benefits

The transport sector offers limited travel benefits. Free staff travel does not exist, as concessions are always taxable. In all cases, the individuals own contribution is at least 50 percent of the benefit in question. Surveys of the firms concerned have produced the estimates of reduced transport costs.

Private use of a company car

For the revision year 1995 estimates were made for the private use of company cars (see the GNI Inventory 1995, section 3.6.2). This method was not revised for the 2001 revision. The labour accounts provide data on the number of company cars, whereas the distribution among the industries was taken from the Social Statistics Database (SSD).

Employers' contribution to childminding

For the assignment of industries in 2001, use is made of labour data from the SSD on the participation of woman in the labour force.

Re d. Supplementary estimates for concealed activities

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

The supplementary estimates for concealed activities distinguish between turnover fraud and cost fraud as follows:

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

Re e. Use of the budget survey

The budget survey is used to estimate household consumption (see section 5.7). The independent estimation of household consumption via retailing is based on budget survey data in conjunction with retail sales figures. For this purpose, the budget survey results are compared with the retail trade statistics. In the next stage of the estimation process, the independent estimates are incorporated in the system of supply-and-use tables leading to a comparison with the commodity flow.

The estimation process provides for adjustments to take account of population differences between the budget survey and the national accounts.

Re f. Use of Intrastat

For all non-responding enterprises in the Intrastat survey the adjustment for non-response is made by imputing the data on the basis of corresponding time series of the enterprise. A supplementary estimate based on Value Added Tax data is made for trade below the threshold value. The trade figures obtained in this way are then adjusted in line with the national accounts definitions before being compared and reconciled with the commodity flow in the system of supply and use tables.

Re g. Value Added Tax

Value Added Tax is a tax on goods and services collected in stages by producers, which is ultimately charged in full to the final purchasers. Producers are obliged to hand over only the difference between the Value Added Tax on their sales and the Value Added Tax on their purchases. Imputed Value Added Tax is calculated by applying the Value Added Tax rates on the relevant goods and services. Relevant means that Value Added Tax is only calculated on transactions of purchasers who are not able to deduct it. Most of the Value Added Tax is therefore recorded as being paid on final uses, mainly on household consumption. A part of Value Added Tax may, however, be paid by enterprises, mainly by those, which are exempted from Value Added Tax. These enterprises do not have to charge Value Added Tax on their sales. Therefore, they cannot deduct the Value Added Tax they have paid on their purchases of intermediate and investment goods and services. In this way the Value Added Tax is at the same time the final tax.

Imputed Value Added Tax differs from Value Added Tax actually paid to the government. This is due to acquittals, bad debts, fines, the Regulation for small entrepreneurs and Value Added Tax evasion.
The difference imputed and paid Value Added Tax is not distributed over industries. On the level of the total economy it is added to GDP (and the operating surplus / mixed income).

Re h. Use of labour force statistics

Since the 1995 revision, the labour accounts and the national accounts are fully linked with regard to compensation of employees and the labour input in fulltime equivalent jobs.

Re i. Other aspects

In an effort to ensure exhaustiveness, supplementary estimates are made for the various final expenditure categories. These are sometimes based on a comparison with secondary data and sometimes on a comparison with the supply of goods and services. Lastly, a comparison is made between 'theoretical' Value Added Tax, calculated by applying the prevailing Value Added Tax rate to relevant transactions, and the actual Value Added Tax revenue of the Ministry of Finance. Theoretical Value Added Tax can be assumed to be higher than actual tax receipts, because of evasion, bankruptcy, etc. and this would appear to be the case in practice (see section 7.9). For estimates of consumption, which is by far the principal source for Value Added Tax-data, this is used as an indicator, suggesting that the estimates are exhaustive. See section 5.7 for further details of estimated household consumption.

The exhaustiveness of investments can be considered from two viewpoints, namely:
- are all industries covered?
- are all relevant investment transactions taken into account?

With respect to the former, Statistics Netherlands' surveys do not cover the whole economy. Supplementary estimates based on value added and total man-hours worked are conducted for the industries concerned.

As indicated above, the national accounts gross fixed capital formation concept differs from that applied in standard Dutch accounting practice. To ensure the comprehensiveness of the gross fixed capital formation, software expenditure is transferred from intermediate consumption under this heading. In addition, supplementary estimates of private gross fixed capital formation are conducted and separate estimates are made for mineral exploration and gross fixed capital formation in entertainment, literary and artistic originals (see chapter 3 for details).

With the abolition of internal European Union borders in 1993, imports and exports were no longer recorded through the customs-based procedure, but by a survey with a reporting threshold. This means that comprehensive records of foreign trade are no longer available. To guarantee exhaustiveness, a comprehensive check is conducted on unit responses as early as the observation stage and necessary attributions are made on the basis of time series data. The estimation of imports and exports in the revision year 2001 also involved the analysis of intra-European Union bilateral commodity flows.

1.8 The transition from GDP to GNI

Reference framework

The data for most of the transactions in the primary income account of the Rest of the World (RoW) are taken from the balance of payments. Compilation of the Dutch balance of payments is based on mandatory notification of residents' RoW transactions to the Dutch

Central Bank (*De Nederlandsche Bank*, DNB). In this context, the following four information channels can be distinguished:

1. Notification of transactions through an approved national bank. The standard remittance to the bank or its confirmation of receipt is regarded as notification, which must include transaction details;
2. Residents holding an account with a bank established abroad or maintaining a current account with an affiliated unit established abroad must periodically notify the initial and final balance and full details of all changes. This ensures the comprehensiveness of the notifications;
3. Residents must also notify the exchange of holdings in non-monetary transactions;
4. Foreign currency counter transactions are reported by foreign exchange banks and exchange bureaus. The category breakdown of these transactions (including income transactions) is based on codes updated in a periodic sampling process.

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

In this manner the plausibility of the relationship between interest/dividend flows and underlying net worth is checked. To this end information on net worth to which return on capital can be related, is also provided. This makes it possible to examine whether changes in net worth correlate appropriately with balance of payments financial transactions, offering a kind of check on the validity of the distinction between primary income transactions and financial transactions.

In addition to the type of monitoring referred to under 2, a supplementary source is available for direct investors, namely the Direct Investment Survey (DI), which covers the extent of, and changes to, capital volume. This survey is conducted among all registered Dutch enterprises with rest of the world holdings and foreign enterprises with holdings in the Netherlands. The register covers units using the reporting method outlined under 2. The information provides a second monitoring method for distributed shareholder profits. The level of retained profit can also be calculated from the change survey, and the quality of group-loan interest can be investigated.

Income from quasi-corporations (rents) to and from the rest of the world are compiled by the Dutch Central Bank (DNB) and are included in the balance of payments. The item is an estimate for net revenue from cross-border real estate holdings. It comprises rents paid for land and buildings, but not for equipment.

Compensation of employees

Compensation of employees is the remuneration, in cash or in kind, payable by an employer to an employee in return for work done by the latter. It is broken down into wages and salaries on the one hand, and employers' social contributions on the other. In the case of the rest of the world account this only concerns the compensation of resident employees by non-resident employers (Dutch receipts) and the compensation of non-resident employees by resident employers (Dutch spending).

The balance of payments classifies the ticket offices of a large Dutch airline as part of the national economic territory by analogy with the treatment of embassies abroad. This means that salaries paid to local staff of those offices must be regarded as remuneration from employment. From the viewpoint of the national accounts, the offices have to be treated as non-resident units. Consequently, local salaries cannot be regarded as employees' remuneration, but must either be registered as imported services or deducted from export revenue. The national accounts currently adopt the latter approach. The size of the adjustment was estimated by combining specific data and expertise from the Dutch Central Bank (DNB) and the annual accounts of the airline, and has subsequently been extrapolated with the annual accounts from the airline.

As from 2003 the Dutch Central Bank (DNB) no longer provides an estimate for the cross-border compensation of employees. As no comprehensive data source was available, Statistics Netherlands developed a new calculation method. The method is based on statistics on cross-border workers which comprise data on the number of cross-border workers with mandatory health insurance in either the Netherlands or in Belgium or Germany, and employment statistics containing data on wages and the number of employees with or without mandatory insurance. Since data on the number of cross-border workers from the cross-border commuter statistics are seen as more reliable, the data in the employment statistics are calibrated by these. Domestic ratios on the number of cross-border workers working in the Netherlands are then applied to cross border workers working in Germany and Belgium to estimate the outward flow. The method has resulted in a significantly higher estimate for cross border compensation of employees. This is partly because pension payments are now included while they were not in the former balance of payments data. The estimate for contributions to pension schemes is derived from the Dutch data for wages and salaries and employers' social contributions multiplied by the estimated wages for foreign residents working in the Netherlands. Given the fact that pension systems in other countries are mostly pay-as-you-go schemes, no specific estimate is made for pension payments by Dutch residents working abroad.

The method was subsequently used to calculate a time series and the results were implemented during the revision of the national accounts. In effect the balance of payments data for a number of years, including 2001, have been replaced by the new estimate.

Taxes on production and imports

Taxes on production and imports which are levied by the institutions of the European Union. For 2001 taxes on products were subdivided into payments to the European Union on Value Added Tax basis, import duties and levies on agricultural products and food. Other taxes on production consisted solely of levies on sugar supplies.

The standard components of the Balance of Payment Manual (BOPM) 5 and, by analogy, of the balance of payments, treat taxes on production and imports to/from other governments and supranational bodies exclusively as current transfers. The taxes collected by the Dutch government on behalf of the European Union are thus represented as income transfers in the balance of payments. The relevant cash flows are also monitored. The transactions therefore involve the Dutch government and the European Union, even if the former is actually only acting as a cashier.

The national accounts treat taxes on production and imports as primary income transactions. This includes taxes on production and imports that involve cross-border operations. Whether they are actually registered as such, depends on the role played by the Dutch government. This role is tested with reference to the 'ultimate beneficiary' principle that excludes the cashier function in the registration of transactions. If the Dutch government acts exclusively as a cashier, the taxes in question are directly registered as primary income transactions between the payer and ultimate recipient. This applies to import duties paid to the European Union, the European Union share of Value Added Tax income, European Union food levies and other European Union levies on sugar stocks.

European Union import duties are derived from the Ministry of Finance taxation charts. The cash-based amounts in these data are converted to accrual based transactions and the transit-flow import duties identified with the aid of the Foreign Trade Statistics are eliminated. The European Union share of Value Added Tax revenue was obtained from the State Record. European Union levies on foodstuffs and sugar reserves are based on Ministry of Agriculture reports.

Subsidies

The term subsidies relates to subsidies on products and other subsidies on food production received from the European Union. As is the case for taxes on production and imports, the balance of payments classifies these as income transfers whereas in the national accounts the subsidies are treated as primary income since the government only acts as a cashier.

The subsidies on products and other subsidies on food production were calculated from monthly reports supplied by the Dutch Ministry of Agriculture, Nature and Food Quality and the Agricultural Equalisation Fund (LEF).

Interest

The balance of payments interest flows are recorded on a cash basis, whereas BOPM 5, SNA 93 and ESA 95 provide for registration on an 'accrual' or growth basis. It is assumed that the net differences between the cash and accrual approaches will only be slight for most interest transaction categories and, consequently, negligible as regards GNI impact. This assumption is based on the idea that receipts and spending maintain a rough balance and that the terms of the underlying assets and liabilities do not differ significantly. The assumption has been confirmed in recent research conducted by the Dutch Central Bank (DNB).

To make sure that the level of interest payments and receipts was accurate, the balance of payments cash figures were compared with an accrual-based estimate. This estimate was calculated on the basis of a model in which balance sheet data for deposits, bonds, loans and other interest bearing assets and liabilities are multiplied by estimates for the relevant average interest rate per asset/liability class and per counterpart sector. The difference between the cash-based data and the accrual-based estimate sometimes proved to be too large. Therefore adjustments were made to ensure an appropriate level for interest payments and receipts. Given the uncertainties related to the accruals calculation and the above-mentioned assumption that the balance of cash transactions should provide the right balance for GNI purposes, it was decided to calculate the discrepancy relative to the cash figures in such a way as to preclude any difference with regard to the recorded balance of cash-based revenue and payments.

With respect to interest payments to and from parent and daughter companies: the balance of payments practice of netting the payments because of application of the directional principle was followed.

The new balance of payments resulted in new level estimates for interest payments and receipts. When relevant these new levels were applied during the revisions of the Dutch national accounts and subsequently calculated back in time through extrapolation if no specific data were available. Part of the level difference was explained by interest payments to a Dutch telecom company that were not received as such, but added to the outstanding loan amount. On the basis of the annual accounts of the company it was possible to derive data for previous years so a time series could be created.

After the proper level of the interest payments and receipts were determined, FISIM was calculated during the integration process on the basis of reference rates and the interest payments and receipts were corrected accordingly.

Distributed income of corporations

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

For the time being, the calculation of withholding tax is limited to dividends. In some countries, interest loans are also subject to withholding tax or a corresponding advance, but as this is not the case in the Netherlands, withholding tax on RoW interest received may be disregarded. Current knowledge of the scale and geographical extent of individual (i.e. non-institutional investors') claims abroad suggests that the amount of RoW withholding tax paid on interest is negligible.

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

Further adjustments
During the compilation of the supply and use tables a large electronics company proved to have reported huge exports and much smaller imports. This seemed odd since the company had only limited personnel and production in the Netherlands. It was determined that the company had a sizable sales force and production units in the rest of Europe. However, only the costs of these foreign representatives and the production costs of the actually imported products were recorded as imports, whereas all sales and thus the entire profit margin were recorded in the Netherlands. To correct for this, the import value was increased to reflect profit margins for the other European operations. To make sure that this correction had no

impact on the GNI, an imputed dividend receipt of the same amount was added to the uses of the RoW.

There are a number of sizable insurance companies and pension funds in the Netherlands. Large amounts of the assets of some of these companies and funds are managed by foreign fund managers. It was established that the investment income on these assets was often not repatriated to the Netherlands, but directly reinvested by the fund manager and so did not appear in the cash data of the balance of payments. As a result, the dividend receipts of the Netherlands were underestimated to quite some extent. On the basis of the total dividend receipts of Dutch insurers and pension funds an adjustment was made during the integration process.

Occasionally the dividend figures in the balance of payments contain payments that cannot be seen as pure dividends, but rather as a repayment of capital. In 2001 the paid dividends of the Netherlands were adjusted, as a Dutch company paid an extra dividend to shareholders as a result of the profit on a sale of a daughter company. In the Dutch national accounts this payment was treated as a repayment of shares.

In cases where a foreign direct investment enterprise is involved, the reclassification of a dividend payment leads to an equal adjustment in the reinvested earnings on direct foreign investment. This follows from the fact that these reinvested earnings are calculated by *De Nederlandsche Bank* as retained income after deduction of payment of local taxes and paid dividends. In this case, however, payment was done by a quoted company without a direct foreign investor, so no adjustment of the reinvested earnings was needed.

The new balance of payments led to new level estimates for dividend payments and receipts. If relevant these new levels were applied during the revisions of the Dutch national accounts and subsequently calculated back in time through extrapolation if no specific data were available.

Reinvested earnings on direct foreign investment

In the balance of payments the reinvested earnings on direct foreign investment are calculated as the amount of income retained in direct foreign investment enterprises after deduction of local income taxes and paid dividends. The data are sometimes corrected as a result of the reclassification of excessive dividend payments of direct foreign investment enterprises to repayment of capital. As mentioned earlier, because of the calculation method of the reinvested earnings such adjustments in dividends need to be counterbalanced by an adjustment in the reinvested earnings. In 2001, however, such an adjustment was not necessary.

An adjustment was made for the paid reinvested earnings of SPEs. In the Netherlands SPEs are defined as mother companies owned by non-residents or daughter companies which are part of a direct foreign investment group, resident in the Netherlands but largely without local production establishments and often only with a mail address. As all these companies are foreign owned, all income these units generate has to be allocated to the RoW. The balance of payments has no data on local payments and receipts such as interest payments and receipts, and paid local taxes. Therefore, the reinvested earnings calculated in the balance of payments for SPEs usually differ from the required reinvested earnings based on the compiled current account for SPEs in the Dutch national accounts. To make sure that the SPEs have no positive

or negative residual income after payment of taxes on income, the reinvested earnings are adjusted accordingly. As a result, the overall impact of SPEs on the GNI is limited to the locally paid income taxes.

An additional adjustment, based on production statistics, was made for the reinvested earnings of a specific company as that company had not reported data for the balance of payments.

Property income attributed to insurance policy holders

Property income attributed to policyholders is not recorded as a transaction in the Dutch balance of payments. On the basis of balance of payments data and the Insurance Board annual reports, which summarise the reports of all supervised pension funds and life-insurance companies in the Netherlands, a model has been developed to estimate the relevant transactions.

Property income paid to the Netherlands and attributed to policyholders
The investment yield from RoW insurance companies to be attributed to Dutch policyholders is assumed to relate exclusively to individual life insurance agreements. There is no evidence of the collective insurance of Dutch workers under RoW pension funds.
The investment income from life insurance policies with RoW companies is calculated by applying the ratio of investment return on total actuarial reserves of life insurers in the Netherlands to the estimate of the actuarial reserves in the RoW owned by Dutch residents. In 2001 this percentage was 6.4. In the past the actuarial reserves in the RoW owned by Dutch residents was calculated through ratios on received net premiums and paid social benefits. This estimate is now updated yearly by adding the total amount of premiums paid and deducting the social benefits received.

Property income paid by the Netherlands and attributed to policyholders
In the case of income paid to RoW and attributed to policyholders, a distinction is made between life and pension insurance. In the past data was available on the total amount of income relating to non-resident life insurance policyholders. However, the required detail was not available in the annual report of 2001. Hence, for the calculation the ratio of income relating to non-residents and the total income for all policyholders of life insurers from earlier annual reports was taken. This ratio was 0.005 (0.5 percent). It was subsequently applied to the total income attributable to policyholders of insurers according to the sector account.

Rents on land and sub-soil assets

This transaction is not applicable in the case of the RoW. This follows from the general accounting rule that resident/non-resident transactions in land and sub-soil assets is deemed to occur between resident units, in which case the non-resident acquires a financial claim on a notional resident unit (BOPM 5, section 312).

1.9 FISIM: calculation, allocation and impact on GNI

Before the revision of 2001, the concept of ‘imputed bank services’ was considered in the national accounts as part of the output of banking, while the produced margins were used by a fictitious industry (the nominal sector, see ESA 95, section 8.14). The interest margin was calculated as property income (interest and dividends) minus interest paid. However, the

interest margin was not imputed to users, but the total amount was charged to value added and operating surplus/mixed income of the total economy via intermediate consumption. In the ESA 95, the term financial intermediation (FISIM = Financial Intermediation Services Indirectly Measured) is used for this concept.

As a result of this revision (according to European Union regulation 1889/2002) the calculation method and the allocation of FISIM to users change. The new concept consists of FISIM on loans and deposits (including saving) put out by banking. The calculation of FISIM on loans is based on the average interest rate on loans minus a reference rate multiplied by the volume of outstanding loans. FISIM on deposits consists of the reference rate minus the average interest rate on deposits multiplied by the volume of attracted deposits. The difference between the average interest rate received on loans and deposits on the one hand and the reference rate on the other hand, is regarded as payment for bank services rendered. The reference rate is derived from the interest which banks charge each other for mutual debt titles.

Next, the use of the thus calculated bank services is imputed to the institutional sectors on the basis of average balances of loans and deposits respectively. If loans are used for productive activities (including house ownership), the use is registered as part of intermediate consumption[8]. Banking services linked to loans and deposits for consumption purposes are regarded as part of final consumption expenditure. Furthermore, these bank services are also imported and exported.

[8] Further imputation to industries (also) takes place on the basis of average balances or, if no information is available, on the basis of total output of the industry.

CHAPTER 2 THE BENCHMARK REVISIONS POLICY AND THE TIMETABLE FOR REVISING AND FINALISING THE ESTIMATES

2.1 The benchmark revisions policy

2.1.1 Introduction

In the European System of Accounts of 1995 (ESA 95) and the System of National Accounts of the United Nations (UN) of 1993 (SNA 1993) the words 'revision', 'time series', 'backward calculation' or 'retropolation' do not appear.[9] Although reviews of international guidelines are one of the important motives for revising national accounts and producing time series which are consistent with the adjusted (benchmark) revision year, the ins-and-outs of revisions and time series are not discussed.

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

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

2.1.2 Benchmark revision of Dutch national accounting data

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

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

[9] Whilst the word 'revision' occurs in the text of both the SNA 1993 and the ESA 95, it applies only to the revision of the guidelines themselves.

calculate levels that are comparable with the corresponding base-year counterparts. In this way, the data continuity requirement is met.

The up-to-dateness requirement is met by fairly regular benchmark revisions of the national accounts data. The level estimates are then adjusted in line with the latest insights, and concepts, definitions, classifications, estimation methods and the like. A benchmark revision also allows mistakes to be corrected. The national accounts are reviewed periodically, however not too frequently in order to avoid distortion of the comparability of the data concerned over time. The most recent benchmark revisions relate to accounting years 1969, 1977, 1987, 1995 and 2001. National accounts users generally will not welcome being confronted with new, revised time series every year. NACE rev. 1 classifications in respect of the 1993 reporting year were also amended (naturally, this 'technical' adjustment did not entail a revision of the macroeconomic data).

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

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

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

Also the most recent revision of the accounting year 2001 relates to conceptual changes. These changes are connected with international agreements in the field of national accounts after 1995. The most important reasons for the revision of 2001 were the new estimation method and the registration of financial intermediation (interest margins in banking) and the introduction of Special Purpose Entities (SPEs) in the national accounts.

Both the 1995 and the 2001 revision was also used to incorporate a number of new statistical insights and results into the Netherlands national accounts. At certain points, new data sources were used or other calculation methods applied. In the 1995 revision a link was established between the labour market and income data available in the national accounts and the labour accounts, so that the labour market data presented in the former are now entirely consistent with those of the latter.

2.1.3 The impact of benchmark revisions on GDP

The numerical consequences of the impact of benchmark revisions on the national accounts are described in the successive revision-publications. These publications are refered to for

more information on this subject. As an example of this impact a short summary is given here for the successive GDP estimates. In the majority of macroeconomic items the numerical impact of revisions is an upward correction. In fact, the macroeconomic concepts become retrospectively 'richer' and in most cases the richer concept has numerical a higher value.

A schematic representation of the revision-adjustments is given in scheme 2.1. On the vertical-axes, the increasing conceptual 'richness' and the increased statistical coverage of the figure is symbolized.

Scheme 2.1. Adjustments in revision years

1969	1977	1987	1995	2001
Rev 2001	Rev 2001	Rev 2001	Rev 2001	Rev 2001
Rev 1995	Rev 1995	Rev 1995	Rev 1995	
Rev 1987	Rev 1987	Rev 1987		
Rev 1977	Rev 1977			
				Original
			Original	estimate
		Original	estimate	2001
	Original.	estimate	1995	(before
Original	estimate	1987	(before	rev
estimate	1977	(before	rev	2001)
1969	(before	rev	1995)	
(before	rev	1987)		
rev	1977			
1977)				

For the Netherlands' GDP estimates, this scheme can be filled in as follows (scheme 2.2).

Scheme 2.2. GDP-revisions in benchmark years

		1969	1977	1987	1995	2001
		million euro				
Rev 2001		- 63	+1 374	+ 810	+3 028	+18 386
Rev 1995	**Orig 2001**	+2 173	+4 410	+7 793	+11 972	**429 345**
Rev 1987	**Orig 1995**	+ 676	+1 788	+4 841	**290 261**	
Rev 1977	**Orig 1987**	+2 848	+6 135	**195 203**		
	Orig 1977	→ → →	**118 623**			
	Orig 1969	**46 156**				

2.1.4 Backward calculation of Dutch national accounting data

When reconstructing a consistent time series after a benchmark revision of a given accounting year, the following two main approaches can be distinguished:

- annual backward calculation;
- benchmark years/interpolation.

In both methods several alternatives are possible, as is a combination of (alternatives of) both. For a more detailed description of the different backward calculation methods and their advantages and disadvantages reference can be made to, among others, Den Bakker and Van Rooijen, 1999.[10]

At the occasion of the 2001 revision, consistent time series of supply and use tables were reconstructed back to 1969 using a procedure that was a combination of the aforementioned approaches. Similarly, revised series of current and financial accounts were made up back to 1980 and 1990, respectively.

In the revision for the year 2001 two main groups of 'revision projects' could be distinguished, conceptual and non-conceptual ones. The former deal with conceptually different ways of describing the economic process. Typical examples are the registration of financial services through FISIM, the use of a different method for the measurement of price indices of computers, the introduction of Special Purpose Entities (SPEs) and incorporation of a new series of fixed capital formation. Non-conceptual revisions are those resulting from the use of different methodology of data collection and the use of different statistical sources or re-interpretation of the original sources.

The original, balanced set of national accounting data for 1969 – 2001 provided the starting-point for the compilation of the revised time series. In constructing the revised series, a time series of revision corrections was applied to these previously published data, for each revision project separately. For the conceptual revisions, the series of revisions covered the entire range of the time series, and the size of the revision for each year was estimated using both direct and indirect sources and information, depending on the individual revision project. For the non-conceptual revision projects, the revision corrections as determined for the revision year were extrapolated back to zero in one of the earlier revisions years (1995, 1987, 1977 or 1969), which thus in a way served as a benchmark year. Many of the latter revision projects dealt with calibration of the absolute levels of e.g. production, intermediate use, consumption, wages, etc. The reasoning here was that these absolute levels had been appropriately determined in earlier revision years, and by themselves were not subject to modification due to the present revision, so that revision corrections should reduce to zero for those years.

As a result each revised value of the data consisted of the pre-revision, balanced value, and a number of corrections as applicable to each specific data point. In itself this provided a set of unbalanced data for each year of the time series. A regular integration process was then applied, year by year backward from the revision year, to achieve a revised series of balanced datasets.

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

To ensure that a consistent time pattern of the relevant (macro)economic variables was obtained, various plausibility checks were applied including comparisons of post- and pre-revision values of a wide range of variables. It was particularly required that the year-to-year pattern of pre-revision price and volume developments remained intact as much as possible, except of course where such patterns were explicitly affected by specified revision projects.

2.2 Annual timetable for the provisional and final annual estimates

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

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

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

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

Since the introduction of the quarterly national accounts (QNA) in 1986 earlier annual estimates are available as a result of the sum of the four quarters of year (T-1). In the field of QNA, two estimates are published, namely the ‘flash’ estimate 45 days after the end of the quarter and the ‘regular’ estimate 90 days after the end of the quarter. Consequently, the first annual estimate for (T-1) is available mid-February of year T and the second annual estimate is released by the end of March of year T.

CHAPTER 3 THE PRODUCTION APPROACH

3.0 GDP according to the production approach

Table 3.1 provides a description of the 2001 GDP broken down by economic activity (NACE Rev. 1) and institutional sector. Total value added (gross, basic prices) is 397,556 million euro. This amount is calculated as the difference between total output of 853,164 million euro and total intermediate consumption of 455,608 million euro. FISIM is imputed to the intermediate consumption. This was one of the main items in the 2001 revision of national accounts. Exclusive of FISIM, total intermediate consumption amounts to 445,587 million euro. Of total FISIM 10,021 million euro is allocated to industries.

In the annex 3.1, the process table is shown for the production approach. In this table, gross value added at basic prices is broken down according the A17 classification of industries. This classification differs somewhat from the (more detailed) classification in table 3.1. An example of such a difference is the value added of education. In the A17 breakdown, education is inclusive of non-subsidised education (value added is 17,518 million euro), whereas education in table 3.1 only refers to subsidised education (value added is 16,422 million euro).

3.1 Reference framework

In the production approach, gross domestic product (GDP) at market prices is estimated with reference to annually compiled supply and use tables in both current prices and the prices of previous year. These tables are discussed in greater detail in section 3.1.1. Section 3.1.2 examines the distinction between market and non-market producers, which is important for determining output and value added.

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

In the system of national accounts in the Netherlands, supply and use tables are compiled in both current prices and prices of the preceding year. In the case of the 2001 benchmark revision, tables relating to the 2001 reporting year were drawn up exclusively in that years current prices. The 2001 supply and use table covers approximately 250 industries broken down with reference to 800 productgroups. These dimensions corresponds to the dimensions of the annual table for a final year in the normal production process of the national accounts (see section 2.2).

Tables are compiled in prices of the preceding year and aim to achieve an accurate breakdown of *value* changes in succeeding years into *volume* and *price* changes. In addition, it improves the opportunities to allocate and to reconciliate inconsistencies in source data. The base year table (for 2002 relative to 2001, base year = 2001) then presents the specific weighting procedures for each industry and productgroup by means of which the different types of recorded prices are jointly weighted. Naturally, this also applies to the higher aggregates, which can be derived from the supply and use table and to the input output table, which can be compiled from the supply and use table. The great statistical benefit of a system based on prices from the preceding year is that the weighting scheme, which is actually incorporated in

the supply and use table, is always as up-to-date as possible. This makes it possible to calculate up-to-date volume and price changes.

A great variety of price information is used in the supply and use table. Statistics Netherlands collects monthly data, which are used to compile the consumer price index (CPI). This information is used for the deflation of consumption of households in the use table. Statistics Netherlands also gathers monthly data on producer and imports/exports prices. This information, too, is used as a major deflator source for the supply and use table. Apart from these measured prices, Statistics Netherlands also seeks quantitative data from a large number of sources and this implicitly results in the identification of 'unit values'. In using these unit values as price-trend indicators, one should always remember that quality changes are included in unit-value-price changes, whereas these changes are part of the volume data in the national accounts. This renders 'unit values' generally less useful, although the information - provided it is treated carefully and in compliance with the restrictions - is one of the sources used in compiling supply and use table deflators.

Among the important statistics also providing quantitative information are those related to international trade in goods, several major production statistics and PRODCOM. If the 'unit values' are to be used as price proxies, it is important for these statistics to contain homogeneous commodities. Although the number of commodities is generally large (for example, 10,000 in the case of international trade and 6,000 in the case of PRODCOM), the previously mentioned distinction between 'unit value' and 'true price' is always taken into account.

3.1.2 Market and non-market production

The distinction between market and other non-market producers[11] is important for the determination of both output and value added. Whilst the output of market producers is determined from the revenue standpoint, it is calculated as the sum of the various production costs in case of non-market producers. Net operating surplus of non-market producers is by definition equal to zero. Consequently, the output of non-market producers is equivalent to the sum of compensation of employees, intermediate consumption, consumption of fixed capital and other taxes paid on production minus other subsidies received.

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

[11] ESA 95 distinguishes three types of producers, namely market producers, own-account producers (for example, agricultural products consumed by farmers and dwelling services provided by owner-occupiers) and other non-market producers. Owner-occupiers are the principal own-account producers in the Netherlands.

Table 3.1 Dual classification of value added (gross, basic prices), 2001

Sectors / Industries	Total	Non-financial corporations	Financial corporations	General government	Households	Non-profit institutions serving households
		S 11	S 12	S 13	S 14	S 15
	million euro					
Agriculture, forestry and fishing	10 177	2 383	-	52	7 742	-
Mining and quarrying	11 139	11 139	-	-	-	-
Manufacturing	58 719	54 081	-	2 400	2 238	-
Food products, beverages and tobacco	10 419	9 739	-	-	680	-
Textiles and leather products	1 260	1 141	-	-	119	-
Paper and paper products	1 640	1 637	-	-	3	-
Publishing and printing	5 790	5 459	-	-	331	-
Petroleum products	1 867	1 867	-	-	-	-
Basic chemicals and man-made-fibres	5 588	5 588	-	-	-	-
Chemicals products	3 254	3 241	-	-	13	-
Rubber and plastics products	1 871	1 847	-	-	24	-
Basic metals	1 594	1 587	-	-	7	-
Fabricated metal products	4 897	4 586	-	-	311	-
Machinery and equipment n.e.c.	4 934	4 772	-	-	162	-
Electrical and optical equipment	4 669	4 539	-	-	130	-
Transport equipment	3 337	3 255	-	-	82	-
Other manufacturing	7 599	4 824	-	2 400	375	-
Energy, gas and water supply	5 466	5 462	-	-	4	-
Construction	22 705	18 275	-	-	4 430	-
Construction of buildings	8 732	6 940	-	-	1 792	-
Civil engineering	4 721	4 051	-	-	670	-
Building installation and completion	9 252	7 284	-	-	1 968	-
Trade, hotels, restaurants and repair	62 114	48 116	-	-	13 998	-
Trade and repair of motor vehicles/cycles	6 928	5 860	-	-	1 068	-
Wholesale trade (excluding motor vehicles/cycles)	30 856	27 343	-	-	3 513	-
Retail trade and repair (excluding motor	16 470	11 139	-	-	5 331	-
Hotels and restaurants	7 860	3 773	-	-	4 087	-
Transport, storage and communication	28 364	25 415	-	638	2 311	-
Land transport	9 734	8 381	-	-	1 353	-
Water transport	1 816	1 227	-	-	589	-
Air transport	2 170	2 170	-	-	-	-
Supporting transport activities	5 403	4 609	-	638	156	-
Post and telecommunications	9 241	9 028	-	-	213	-
Financial and business activities	109 115	57 954	24 140	1 430	25 591	-
Banking	13 701	361	13 334	4	2	-
Insurance and pension funding	6 542	-	6 542	-	-	-
Activities auxiliary to financial intermediation	4 102	-	3 257	-	845	-
Real estate activities	32 063	14 886	-	-	17 177	-
Renting of movables	4 631	3 333	1 001	-	297	-
Computer and related activities	8 213	7 617	-	-	596	-
Research and development	1 693	1 088	-	588	17	-
Legal and economic activities	14 605	11 220	6	-	3 379	-
Architectural and engineering activities	4 558	3 609	-	-	949	-
Advertising	2 050	1 660	-	-	390	-
Activities of employment agencies	10 120	8 763	-	838	519	-
Other business activities	6 837	5 416	-	-	1 421	-
General government	44 438	-	-	44 438	-	-
Public administration and social security	24 171	-	-	24 171	-	-
Defence activities	3 845	-	-	3 845	-	-
Subsidized education	16 422	-	-	16 422	-	-
Care and other service activities	45 319	29 171	12	4 434	9 762	1 940
Health and social work activities	30 297	22 315	-	2 652	5 126	204
Sewage and refuse disposal services	2 465	1 464	-	950	51	-
Recreational, cultural and sporting activities	5 360	3 250	-	489	1 037	584
Private households with employed persons	1 625	-	-	-	1 625	-
Other services activities n.e.c.	5 572	2 142	12	343	1 923	1 152
Value added (gross, basic prices)	397 556	251 995	24 152	53 392	66 077	1 940

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

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

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

Market and non-market producers are distinguished by applying the relevant ESA 95 definitions (sections 3.16-3.45). Table 3.1 (table from the P-series in the Dutch National accounts publication) indicates the industry and sector in which non-market producers mainly operate (general government and NPISH) and their relative importance for value added. The public administration entirely consists of non-market producers and table 3.1 shows that they are present in many industries. As an example, the field ‘other industries’ within manufacturing industries includes sheltered employment, the national rail infrastructure management service in the case of transport services and community work programs and the Guaranteed Youth Employment Act (JWG) in the case of temporary employment agencies.[12]

3.2 Valuation

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

[12] For a more detailed explanation, see the note by D. van Tongeren, 2000, De afbakening van de sector Overheid; het onderscheid tussen markt en overige niet-markt productie. (In English: Delineation of the government sector; the distinction between market and other non-market production), M&O series No 14, only available in Dutch).

In the supply and use table there are two types of valuation for imported goods, namely the 'purchasers price' (in or excluding Value Added Tax) and the cif-price (cif = costs, insurance and freight). The difference is that trade and transport margins, import duties, excise duties (as plus items) and (re-export) subsidies (as minus items) are included in the 'purchasers price', but not in the cif-price.

In the Netherlands the use table figures are expressed in purchasers prices, excluding Value Added Tax. In the supply table, domestic production figures are expressed in basic prices and imports in cif-prices. To cope with the difference in valuation, a number of columns are added to the supply table, relating to trade and transport margins and taxes and subsidies on products which exactly fill the valuation gap.

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

In compiling national accounts, a number of concepts are not defined in the same way as in business accounts. One long-established example is the concept of 'depreciation'. Business accounts deal with depreciation periods, which are currently valid from the physical, economic, administrative and/or fiscal standpoints. Depreciation periods may differ between enterprises for one and the same type of asset, so that the depreciation pattern may be specific to a particular enterprise. Since this is undesirable from the national accounting point of view, the decision was taken to adopt a harmonised method for the calculation of the consumption of fixed capital for all industries (the PIM method, see section 3.3.4).

At a number of points in the ESA 95, it was decided to depart from the registration procedure normally adopted in business accounts. Among other things, areas involved are payments in kind, software, FISIM, etc.

3.3.1 Income in kind

Most business accounts, and therefore the production statistics too, classify certain types of expenditure as intermediate costs, whereas these are shown under wages and salaries in the national accounts. They relate to company-car use, preferential banking and insurance interest, subsidised travel for transport-company employees and company child-care arrangements. As a consequence output increases where employees can acquire self-produced goods and intermediate consumption decreases with the reclassification of certain expenditure items as wages and salaries. In 2001, total income in kind was 2,033 million euro.

3.3.2 Software

Since expenditure on software is frequently recorded under intermediate costs in business accounts, it is also shown as such in production statistics. In the national accounts, on the other hand, all purchases associated with computer programming and large data bases are recorded as intangible assets as part of gross fixed capital formation. Total intermediate consumption decreases in line with the amount of purchased software reclassified as gross fixed capital formation. This results in a corresponding increase of operating surplus/mixed income of the establishments. Own account produced software is also classified as fixed capital formation. The total value of own account fixed capital formation in software is

estimated using the wage and salary bill of automation staff. These data are taken from statistics on automation.

In 2001, the amount of value added associated with the registration of expenditure on software and large data bases and own-account production as fixed capital formation was 5,827 million euro.

3.3.3 Consumption of fixed capital on public infrastructure

ESA 95 requires consumption of fixed capital to be calculated for all fixed assets, including public service infrastructure. This is done using the perpetual inventory method. The result is recorded as gross operating surplus with government, and is thus part of government output. As a consequence, the same amount is recorded as government consumption. The estimate of consumption of fixed capital depends – among other things – on the service life. In accordance with the recommendations of the GNI committee, an average service life of 55 years is used for all public infrastructure assets. The only exception applies to railways, where overhead wires, with an average service life of 25 years, make up a large part of the assets. Here, an average service life of 45 years is used. Consumption of fixed capital on public-service infrastructure totalled 4,700 million euro in 2001.

3.3.4 Consumption of fixed capital

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

The perpetual inventory method (PIM) starts with the value of the capital stock of fixed assets at the beginning of the year. This stock is brought to replacement value by adjusting for price changes in comparable fixed assets during the accounting year. Gross fixed capital formation in that year is added to this figure and the value of suspended assets is subsequently deducted. The result is the fixed capital stock value at the end of the year. The first step is calculating age-price profiles of assets based on the net present value of future income. Next, consumption of fixed capital is calculated using these age-price profiles.

For calculating age-price profiles, information about the survival function and the age-efficiency functions of the assets is needed, as well as information about the discount rate.
For the survival function, a Weibull function is used, since this offers both sufficient simplicity and adequate flexibility:

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

where $\lambda = \exp\left(\Gamma\left(1+1/\alpha\right)\right)/L$. Here, Γ refers to the Gamma function, L is the average service life and α is a shape parameter.

For the age-efficiency function, a Winfrey function is used:

$$A_{Win}(M,t) = \frac{M-t}{M-\beta t} \qquad M > t$$
$$= 0 \qquad M \leq t$$

where M refers to the maximum age of the asset and β is a shape parameter.
For the discount rate, a constant real rate of 4 percent is used.

The alpha is estimated for all combinations of industries (NACE) and type of asset for which a fixed capital stock was observed. Every effort is made to optimise the correlation between calculated and observed fixed capital stock. An alpha of 2.5 was chosen for all combinations without observed data.
The beta is based on data from the Australian Bureau of Statistics (ABS) and the Bureau of Economic Analysis (BEA) in the USA and on expert guesses.

3.3.5 FISIM

Chapter 9 deals with the consequences of FISIM for the GDP and the GNI. As a consequence of the revision 2001, FISIM is allocated to the users of these services. For intermediate consumption of the industries an amount of 10,021 million euro was calculated. The breakdown of this amount by industries (according the A17-breakdown) is given in table 3.3.1.

Table 3.3.1. FISIM, intermediate consumption of industries, 2001

NACE Rev. 1	FISIM
	million euro
A: Agriculture, hunting and forestry	326
B: Fishing	7
C: Mining and quarrying	122
D: Manufacturing	1 882
E: Electricity, gas and water supply	192
F: Construction	612
G: Wholesale and retail trade, repair of motor vehicles, motorcycles, personal and household goods	923
H: Hotels and restaurants	194
I: Transport, storage and communication	566
J: Financial intermediation	1 121
K: Real estate, renting and business activities	3 018
L: Public administration and defence; compulsory social security	260
M: Education	122
N: Health and social work	373
O: Other community, social and personal service activities	303
P: Private households with employed persons	0
Q: Extra-territorial organisations and bodies	0
Total	10 021

3.4 The role of direct and indirect estimation methods

3.4.1 Introduction

In general, estimates are based on observed data and/or annual reports. As can be concluded from the process table, 59 percent of GDP calculation, according the production approach, is based upon surveys and censuses which are under direct control of Statistics Netherlands or external institutions, such as the Central Bank and governmental authorities. A lot of surveys are under this heading, e.g. production and business statistics, the PRODCOM survey, household budget surveys, statistics of fixed capital formation, surveys on labour data, such as the Employment and Earnings Survey, the Quarterly Employment Statistics, the Labour Force Survey and surveys on social security. An important category in this field is the production statistics. Statistics Netherlands has started a new production system for the compilation of this statistics in 2000, under the name Impect (which stands for '**Imp**lementation **Ec**onomic **T**ransformation Process'). The next section describes this new system of statistics briefly.

Another 21 percent of GDP calculation, according the production approach, is based upon administrative records or upon combined data (combination of surveys and administrative data that cannot be separated). These data are obtained from administrative records or accounts of various administrative institutions – such as governments, banks, corporations, et cetera. They are secondary statistics collected for non-statistical purposes, hence the underlying definitions are not under the direct control of statisticians. These administrative data are processed further for national accounts purposes. Examples here are state records and tax records of the Ministry of Finance, annual accounts of the Dutch Central Bank (DNB), combined domestic accounts of other financial institutions and records of the pension funds and social security institutions.

According the production approach 15 percent of GDP calculation is based on extrapolations and models. Of these, 3 percent is related to the calculation of the value added of services of owner-occupied dwellings, according the prescribed method. The remaining 12 percent is calculated by benchmark extrapolations, commodity flow methods and ratios, consumption of fixed capital by the PIM method or other extrapolations and models. In this way the basis for national accounts GDP is 95 percent of the final estimate. The last 5 percent is calculated by data validation (0.5 percent), conceptual adjustments (2.8 percent), supplementary estimates for exhaustiveness (1.5 percent) and the balancing process (0.2 percent)[13].

To a large extent, agricultural statistics are based on estimates of volume (observed and harvest estimates) multiplied by prices identified elsewhere. Industrial and construction estimates are likewise largely based on observed data (production statistics), although only administrative data (tax on value added) are available for most of the small establishments.

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

[13] In the annex 3.1 these adjustments and supplementary estimates in the production approach are shown in the process tables.

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

3.4.2 Production statistics

In 2000 a new system for the compilation of production statistics was implemented (Impect)[14]. The aim of this project was to harmonise the compilation of the production statistics (PS). In the first instance, the PS for manufacturing, construction, trade and transport and commercial services were redesigned. For these industries, the new process started with reporting year 2000. Later on, successive PS were compiled by the new Impect system for other industries, too. In the reporting year 2001, the industries agricultural services and production and distribution of electricity, gas and water were added to the Impect system.

In the Impect-system the procedures for sampling the data, data collection, editing of data and analysing and publication of data were harmonised. As two examples of the advantages of the new system from the national accounts point of view, one can mention that the sampled entities could be distributed more evenly across the industries, and also that the variables are harmonised and unambiguous over all industries.

Table 3.4.1. Response rates Impect PS 2001

	Number of employees n			Total
	n<=5	5<n<100	N=>100	
	%			
Agricultural services	56	62	86	57
Mining and quarrying	55	61	92	63
Manufacturing	58	61	86	63
Construction	54	64	82	60
Retail trade	57	69	83	61
Wholesale trade	55	70	84	62
Transport	48	66	79	56
Research and development	44	65	81	56
Commercial services	52	62	76	55

In 2001 about 80,000 entities were sampled in the above mentioned industries. The response in this survey was somewhat higher for most industries than in the previous years. For the largest entities (Size categories 7-9, i.e. kind-of-activity units with 100 employees or more) the response percentages were about 80 percent; the rate was lower (table 3.4.1) for smaller entities. In comparison to the response rates of the PS in the years 1998 – 2000, the response rates were significantly higher in 7 out of the 10 industries. For example, manufacturing industry shows a response rate of 63 percent in 2001. These figures for 1998, 1999 and 2000 were respectively 55, 62 and 54 percent. On the other hand, for construction (2001 response rate is 60 percent), the response rate is comparable to 1998 (62 percent), 1999 (61 percent) and 2000 (56 percent). The transport industry shows a somewhat lower response rate in 2001 (response rate for all surveyed entities together was 56 percent) compared to 2000 (58 percent) and 1999 (68 percent).

The Impect production statistics covers size categories 1-9, but not all firms are surveyed. Firms in size category 6-9 are fully surveyed, whereas size categories 1-5 are subject to

[14] Impect stands for '**Imp**lementation **Ec**onomic **T**ransformation Process'.

sampling. Firms in size category 1-5 outside the sample are extrapolated. For this extrapolation, Value Added Tax data and information about the existence of firms is used. The non-response in size categories 6-9 is imputed.

Size category 0 (no employees) is not surveyed. Its enterprise data are estimated on the basis of the turnover figures provided in the Value Added Tax declarations. The relationship between Value Added Tax-declared turnover and size category 0 output, intermediate consumption and value added is obtained from the structural information of category 1 firms (1 employee).

Depending on the size category, more information is requested in the survey. Firms in size category 1-3 receive a less detailed survey than firms in category 4-9. The difference between these two kinds of surveys lies in the degree of details that is requested for intermediate consumption and types of produced goods.

The results of the surveys and the analysis procedures of Impect are – just as many other source statistics – available in the Statistics Netherlands internal database *Microlab*. From Microlab the data are transferred to the national accounts program *Airbag*[15]. In this program the national accounts specialists carry out all necessary adjustments to meet the conventions and the requirements of the National accounts. In annex 3.1 the adjustments to the PS-results according the Impect surveys are described. Furthermore, the transformation of these adjustments to the process tables, according the requirements of the compilation guide of Eurostat are shown[16]. In table 2 this transformation is made explicit, and this transformation is also used for other source statistics for the national accounts 2001.

3.4.3 The GBR method

For a number of industries, Statistics Netherlands has no data available. Also very little information is available from other sources. Consequently, the GBR (General Business Register) estimation method is available in such cases. In the 2001 revision, however, this method is rarely used. Only for 'other social welfare activities' (SIC 85.330, groups 2 and 6 – 10) the method was applied (see section 3.20.3).

This method can be described as follows:

- the number of employees is estimated with the help of GBR data concerning the number of units per (labour-input) size category. The total number of employees can then be estimated with reference to an assumed size-category average;
- total wages and salaries are estimated on the basis of the average of wages and salaries in similar industries and the number of employees;
- output and intermediate consumption are estimated on the basis of data on input and output structure from related industries or previous years (for example, earlier supply and use tables).

[15] Airbag stands for the Dutch abbreviation '***A**lgemeen **I**nlees-, **R**eken en **B**ewerkingssysteem voor **A**anbod- en **G**ebruiktabellen*' (in English : General system for Reading, Computing and Processing Supply and Use tables).
[16] Process tables compilation guide, Eurostat/C1/GNIC/054 EN.

3.5 Role of benchmarks and extrapolations

(New) level estimates of the national accounts data were drawn up for the 2001 revision year. Where production statistics and other sources incorporating annual data are available, estimates of level are also made for the post-2001 accounting years. Indicators are used in the absence of annual level data. Price and volume changes are estimated using various types of indicators and the balanced T-1 data as a starting point.
In the remainder of this chapter, descriptions of estimation methods will cover extrapolation procedures in greater detail.

3.6 Approach to exhaustiveness

3.6.1 Introduction

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

3.6.2 Income in kind

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

Administrative procedures are nearly all on account of the employer, with the exception of the private use of company cars which is not covered by the employers' declarations. For their income tax declarations, employers merely indicate employees' entitlement to use a company car.

Exhaustive estimates of income in kind

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

Agriculture

To a large extent, agricultural output estimates are based on physical flows and stocks. This means that any income in kind - in the form of agricultural products - is always included in output value and value added. Consequently, underestimating total wages and salaries to take account of the effects of income in kind will not affect GNI, but only its distribution between wages and salaries and operating surplus.

Financial institutions

In the years after 1995 financial corporations were surveyed in an effort to estimate interest reductions on loans. In the Netherlands, this possibility is almost exclusively confined to mortgage loans. In 1995 this benefit is estimated as follows.

Table 3.6.1 Interest benefit of employees of financial corporations, 1995

	million euro	
Banking	100	(220 million guilder)
Insurance	64	(140 million guilder)

The method was not revised during the revision of 2001. Since 1995 the level of the interest benefit is calculated with reference to the number of corporation staff, the average loan and the average reduction. For 2001 this method resulted in the following estimates.

Table 3.6.2 Interest benefit of employees of financial corporations, 2001

	million euro
Banking	219
Insurance	140

Government and non-commercial services

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

Travel benefits

Transport

The transport sector offers limited travel benefits. Free staff travel does not exist, as concessions are always taxable. In all cases, the individuals own contribution is at least 50 percent of the benefit in question. Surveys of the firms concerned have produced the following estimates of reduced transport costs.

In the case of rail travel, the total benefit is put at 0.9 million euro per annum. The 1995 estimated figure for urban and local transport (bus, tram, underground) is 2.7 million euro, rising to 3.6 million euro for airlines.

This method was not revised during the revision of 2001. The 1995 estimation was extrapolated using suitable indicators, based on the number of employees of the firms concerned.

Private use of company car

For the revision year 1995 estimates were made for the private use of company cars (see the GNI Inventory 1995, section 3.6.2). This method was not revised for the 2001 revision. The labour accounts make use of data on the number of company cars, whereas the distribution among the branches of industries was taken from the Social Statistics Database (SSD). At the macroeconomic level this method resulted in the following estimates for 2001.

There were 647,277 company-registered cars in the Netherlands in 2001 which were also available for private use by employees (sometimes to a limited extent). The source for this figure is the SSD and the fiscal administration. The information is available at the 2-digit SIC-level and is further broken down with the aid of a key according the gross wages recorded for social security. Under Dutch tax legislation, the possibility of using a company car for private purposes must be notified under taxable income. The increment is 20-24 percent of the vehicles catalogue value, depending on proximity to the principal place of employment. Employers must inform the tax authorities of all individual employees who are entitled to use a company car.

The fiscal data also reveal that there are virtually no company cars in the government sector. The total adjustment is therefore made for private sector employees.

The total distance privately travelled (in kilometres), including journeys to and from work, is known from Statistics Netherlands data. In 1995, the figure was 10,800 kilometres (4,460 for journeys to and from work, 1,000 for holiday use and 5,340 for private purposes). This figure was kept unchanged in 2001. The Ministry of Finance has determined the total cost of a private-vehicle kilometre on an annual basis since 1990. The figure in question must be used for all tax declarations. Lastly, the wage cost survey reveals that 40 percent of employees contribute personally to the use of a company car. For calculation purposes, they are assumed to pay 25 percent of the costs involved. These assumptions are also kept unchanged in 2001, so the individual contribution is about 10 percent of the total costs.

This produces the following wage/salary adjustment to take account of the private use of company cars in 2001.

Table 3.6.3 Private use of company cars, 2001

Number of cars	Private use	Cost per km	Gross value	Individual contribution	Value of payment in kind
x1	*km*	*euro*	*million euro*		
647 277	10 800	0.27	1 887	189	1 699

The adjustments after total payment in kind for the private use of company cars at macro-level in 2001 are as follows (million euro):

- intermediate consumption (companies) - 1,699
- wages and salaries (company employees) + 1,699
- household final consumption expenditure + 1,699

Employers' contribution to child care

In 1995 data were used from 1994 that indicated that childcare subsidies by companies represented approximately 30 percent of total costs (equals childminding turnover, output of SIC 85.331). In 2001 this percentage was 32 and the total output of SIC 85.331 amounted to 1,065 million euro. So the employers' childcare contribution in 2001 was estimated at 341 million euro.

For the assignment of industries in 2001, use is made of labour data from the SSD on the participation of women in the labour force.

3.6.3 Tips

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

The existing method was not revised during the revision of 2001. The value of tips in these industries was estimated for the years after 1995 by using suitable indicators and applying the structural assumptions from 1995.

Hotels, restaurants and cafés

According 1995 results, tips in restaurants and cafés accounted for 15-20 percent of gross wages and salaries or 3-4 percent of total output. As, in hotels in particular, payment frequently takes place electronically and by credit card, employers cannot conceal corresponding tips from the tax authorities. Even if these amounts are paid directly to employees they will be subject to income tax. The amounts also appear in the employers administrative data and, consequently, in the production statistics. Other cash tips are comparatively insignificant, being estimated at 1 percent of turnover. In the case of other accommodation (SIC 55.2) and catering (SIC 55.5), there is very little or no tipping. Consequently, a supplementary estimate is not made for these facilities. Total tips are evenly distributed over wages and salaries and operating surplus/mixed income.

Calculated in this way, the estimated amount of tips for SIC 55 total in 2001was 364 million euro.

Taxis

On the basis of the 1995 assumptions, tips are estimated to represent 5 percent of the value of everyday and group journeys, but only 2 percent in the case of medical transport. The total value of tips in 2001 amounted to about 50 million euro. Approximately two thirds of taxi tips are imputed to employees, with the remaining third going to (self-employed) enterprise owners as operating surplus/mixed income.

Hairdressers, manicurists, etc.

According the 1995 method, tips are estimated at 2 percent, mainly because of the rounding-off of official charges.

3.6.4 Concealed activities

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

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

- 'turnover fraud': supplementary output estimates (both value added and intermediate consumption). See section 7.5.1;
- 'cost fraud': reduced intermediate consumption with corresponding increase in value added. See section 7.5.2.

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

3.7.0 Summary and process table

Table 3.7.0 Process table of output, intermediate consumption and value added of agriculture, hunting and forestry, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*2 060*	*116*	*19 547*	*1 111*				*1 111*	*-3*	*22 831*
Intermediate cons.	*824*	*69*	*11 321*	*524*				*524*	*-9*	*12 729*
Value added	*1 236*	*47*	*8 226*	*587*				*587*	*6*	*10 102*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*22 831*		*75*		*26*	*-18*	*22 914*
Intermediate cons.	*12 729*		*292*		*8*	*3*	*13 032*
Value added	*10 102*		*-217*		*18*	*-21*	*9 882*

Explanation process table

(1) Surveys & censuses: These data refer to the survey-based production statistics.

(2) Administrative records: For forestry and forestry services, data were obtained from the forestry accounting network of the Agricultural Economics Institute (LEI).

(3) Combined data: for the growing of crops, market gardening, horticulture and the farming of animals, functional estimates rather than institutional estimates were made by combining exhaustive data from surveys, administrative records, and commodity flow models (see section 3.7.1).

(4) Benchmark extrapolations: For horticultural services a backward extrapolation was made on the 2002 survey results, using employment and wage/salary sum data (obtained from administrative records) of the Labour Accounts of Statistics Netherlands.

(9) Other: The production statistics were adjusted to be consistent with survey data on produced volumes from commodity boards/trade associations.

(14) Explicit exhaustiveness: For own-account production by non-farming households a separate estimate was made (see section 3.7.1).

In 2001, the total output of agriculture, hunting and forestry was 22,914 million euro, or 2.7 percent of total output. (see table 3.7.1). Intermediate consumption and gross value added (at basic prices) were respectively 2.9 and 2.5 percent of the national totals.

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

Table 3.7.1 Output, intermediate consumption and value added of agriculture, hunting and forestry, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
01 - 02 Agriculture, hunting, forestry	22 914	13 032	9 882	2 606	7 090
As % of national totals					
	%				
01 - 02 Agriculture, hunting, forestry	2.7	2.9	2.5	1.1	4.2

3.7.1 Agriculture and hunting (SIC 01)

Agriculture and hunting (SIC 01) comprises the following sub-groups:
- farming and horticulture (SIC 011);
- stockbreeding and management (SIC 012);
- agriculture and/or horticulture in conjunction with stockbreeding and management (SIC 013);
- agricultural services (excluding veterinary services) (SIC 014);
- hunting (SIC 015).

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

Estimates of agricultural output, intermediate consumption and value added are largely functional. As a result, most estimates of farming/horticulture and stockbreeding are based on commodity flow data as opposed to information on commercial units (institutional data). The production statistics used to estimate agricultural services constitute an example of an

institutional source. An institutional description is also provided for the majority of the economic activities covered by national accounts. Functional estimates are unavoidable in some agricultural industries, owing to the absence of comprehensive and reliable institutional sources. The available functional sources do, however, provide exhaustive and high-quality information. The functional estimation method used for certain areas of agriculture has implications for the description of other economic activities in national accounts. For example, stockbreeding undertaken by fodder producers is not classified as a subsidiary activity of the fodder industry, but as stockbreeding.

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

Most agricultural products are sold to the food industry. The estimation of agricultural output is thus closely linked to estimates of intermediate consumption of the food industry, which covers:

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

Exports constitute another major sales category.

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

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

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

In the Netherlands, agriculture is subject to simultaneous estimates in the context of national accounts and agricultural accounts. The latter are an offshoot of national accounts, providing supplementary data and using specific agricultural concepts, which are described in the handbook ‘Agricultural and Forestry Accounts (rev. 1.1)’. Essentially, however, every effort is made to adhere to the ESA 95 concepts. The handbook also proposes practical registration and valuation methods for agricultural products such as seasonal production, cattle and fruit

tree cultivation. These methods are also generally used for agricultural estimates conducted within the framework of the national accounts.

Sources and methods for functional estimates

Output
The detailed imports and exports information provided by the foreign trade statistics is crucial for all calculations. To ensure accurate coverage on a calendar-year basis, the corresponding monthly statistical extracts are retroactively adjusted to take account, for example, of overrun (post-deadline submissions) and the thirteenth month (annual company notification). These adjustments are applied at an extremely detailed productgroup level.

Information supplied by the commodity boards represents another important source. These bodies collect a great deal of functional information about the output and industrial processing of agricultural products and foodstuffs. They are responsible for applying European Union product regulations and advising the Government on all aspects of the Common Agricultural Policy (CAP).

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

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

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

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

The following sources are important for the calculation of livestock production:
- slaughter statistics, which cover the authorised slaughter of home-grown cattle (including domestic pig slaughter). This is a comprehensive monthly statistics (using approximately 180 reporters, the ‘inspectorates’). Data supplied by the Poultry and Eggs Board are used to determine poultry slaughter;
- foreign trade statistics relating to live cattle (values and numbers);

- the Agricultural Census used to determine annual livestock variations (numbers).

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

The hay harvest and hay reserves are obtained from the annual Statistics Netherlands grassland statistics compiled on the basis of a sample involving some 70,000 respondents.

The Fruit and Vegetables Board provides auction supply data with a breakdown by product (comprehensive survey). The Board extrapolates individual products using estimates for the proportion negotiated outside the auctions. Product uses are also derived from Board data and the production statistics for the industrial processing of fruit and vegetables (see SIC 15 Food, beverages and tobacco).

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

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

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

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

This methodology creates problems for seasonal products, which can undergo substantial price variations and marked stock fluctuations. This is because agricultural products are harvested in the second half of the calendar year, whilst a large proportion of the corresponding sales occur in the following year. Application of the method involving weighted average annual prices means that output (the harvest) in the accounting year is evaluated at the average selling price. Since first-half sales are classified as part of the preceding years output, it was decided to evaluate seasonal production on the basis of an extremely simplified method based on a method outlined in the Agricultural and Forestry Accounts Handbook. The adoption of the extremely simplified method defines output as total

calendar-year sales at basic prices. This calculation no longer takes account of stock levels, because the sum of stocks is assumed to be zero for a number of years.

The only source providing information on seasonal product sales is the Farm Accountancy Data Network (FADN) run by the Agricultural Economics Institute (LEI). Sales estimates are also made on the basis of harvest estimates, in combination with a few assumptions.

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

- plantings are estimated by determining reporting period expenditure on new plantings (new or replacement) - including maintenance expenditure of young plantings - during the accounting year and multiplying this figure by the increase in intrinsic planting value up to full growth. The calculations are conducted by the LEI on the basis of Agricultural Census data and FADN;
- production of productive animals is estimated by valuing the difference in the number of animals at the beginning and end of the accounting year at the average annual price. The 'exclusion percentage' is registered in this connection. This expression refers to the difference between the value of the livestock as productive and slaughter animals at the time of their withdrawal from the stock of fixed assets. The production of productive animals is always underestimated, if this exclusion percentage is not taken into account.

Intermediate consumption

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

- the intermediate consumption of actual agricultural products is determined by breaking down output by destination;
- fodder intermediate consumption is determined with reference to estimates of the output and sales breakdown of the fodder industry. The compound feed consumer prices compiled by the LEI are also used to determining purchase value;
- the value of imported sowing and seed products is taken from the Foreign Trade Statistics;
- the calculation of fertiliser intermediate consumption is based on agricultural supplies; in the case of domestic production, the figure is obtained from the LEI fertiliser statistics. The LEI also supplies corresponding consumer prices;
- pesticide consumption is determined with reference to information provided by domestic producers in the context of the annual production statistics of the artificial fertiliser industry, plus imports and minus exports. The calculations also take into account consumption from other industries, for example, earth foam supplied by the sugar industry and imported guano;
- energy consumption data are obtained from:
  - Statistics Netherlands annual energy consumption statistics for agriculture and horticulture. The survey is based on variable-scale sampling per industry, with subsequent extrapolation on the basis of the Agricultural Census;
  - Gasunie data. The Gasunie is the sole purchaser and distributor of natural gas in the Netherlands;
  - a Statistics Netherlands survey based on data supplied by agricultural accounting agencies.
- agricultural intermediate consumption also includes delivery costs for glasshouse horticultural auctions. These cover auction commission, levies and expenditure, product funds, container hire, refrigeration, storage, sorting and packaging costs, freight and delivery costs and packaging materials. Information on product fund levies and

expenditure was supplied by the Central Bureau for Fruit and Vegetable Auctions. Other delivery costs are calculated as a percentage of auction turnover;
- an indication of the level of expenditure on packaging, maintenance and other services was obtained from information supplied by the FADN;
- the other cost categories for which information cannot be obtained from the agricultural and horticultural output calculation are estimated individually by means of a quantitative extrapolation of total output and price trends by cost category. This is based on the levels indicated in the revised use table drawn up within the framework of the 1995 national accounts.

Gross value added
Gross value added is obtained by deducting intermediate consumption from output value. The value added elements are wages and salaries, other taxes and subsidies and the gross operating surplus:
- the wage/salary bill estimates can be identified and calculated with reference to the following Statistics Netherlands statistics:
  - data on hours worked obtained from the Agricultural Census and the Labour Force Survey (LFS);
  - data on hours worked and wages and salaries taken from the statistics covering days of paid employment and wage/salary bills and the Employment and Wages/Salaries Survey.
- data on other subsidies and levies with respect to different agricultural products are taken from the Agricultural Equalisation Fund calculation together with breakdowns supplied by the commodity boards and Public Accounts data;
- the gross operating surplus is obtained by deducting the wage/salary bill and other taxes and levies from gross value added.

Special attention should be paid to compensation payments for the loss of livestock (e.g. losses by the swine fever epidemic in 1997):
- compensation payments for the loss (whether recurrent, exceptional or catastrophic) of fixed assets are recorded as other capital transfers. The losses are recorded as other changes in volume;
- for the loss regarding inventories of work-in-progress for livestock, a distinction needs to be made between recurrent losses and non-recurrent losses (i.e. exceptional and catastrophic losses). The compensation payments for recurrent losses are recorded as subsidies on production and for non-recurrent losses as other capital transfers. The recurrent losses are calculated as changes in inventories and the non-recurrent as other changes in volume.

Sources and methods for the institutional estimate

The institutional aspect of ancillary activities deriving directly from agriculture, such as cheese production, the leasing of agricultural machinery and agritourism, is presented in the context of an essentially functional description of the industry. Output of non-farming activities of farmers is measured through the FADN run by the LEI.

Estimates of output and intermediate consumption in the agricultural services are based on the yearly institutional production statistics by Statistics Netherlands. Agricultural services are services provided by units which are at least partially involved in agricultural production. These activities, which may also be performed by farmers themselves, include ploughing,

mowing, threshing, shepherding and fruit gathering. Nevertheless, other services are also provided; these include artificial insemination, cleaning and insect and weed control by contracted workers. Contract labour may also be employed for other agricultural activities. 'Other' agricultural services (the operation of irrigation systems; the design, planting and maintenance of gardens, parks, and green areas for sports facilities and the like; tree pruning and hedge trimming, etc.) are included in the national accounts as well. Value added is equivalent to output minus intermediate consumption.

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

Exhaustiveness

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

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

3.7.2 Forestry and forestry services (SIC 02)

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

3.8 Fishing (SIC 05)

3.8.0 Summary and process table

Table 3.8.0 Process table of output, intermediate consumption and value added of fishing, 2001

	Basis for national accounts figures									
	Surv. Cens.	*Adm. Rec.*	*Comb. data*	*Extrapolation and Models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output		*542*								*542*
Intermediate cons.		*236*								*236*
Value added		*306*								*306*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*542*					*0*	*542*
Intermediate cons.	*236*		*3*			*8*	*247*
Value added	*306*		*-3*			*-8*	*295*

Explanation process table

(2) Administrative records: this refers to data from the Agricultural Economics Institute (LEI) obtained from shipping registry accounts.

In 2001, the output of fishing (SIC 05) was 542 million euro, or 0.1 percent of total output (see table 3.8.1). Intermediate consumption and gross value added (basic prices) each represented 0.1 percent of the corresponding national totals.

Table 3.8.1 Output, intermediate consumption and value added of fishing, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
05 Fishing	542	247	295	78	212
As % of national totals					
	%				
05 Fishing	0.1	0.1	0.1	0.0	0.1

Estimates of output, intermediate consumption and value added are based on LEI operating data obtained from shipping registry accounts. Sample surveys cover approximately 30 percent of potential reporters. Mussel farming is also included, apart from cutter fisheries and large-scale high-seas fishing. Aquaculture farms are also estimated. Eel and catfish are the primary species bred. New fish farming activities, e.g. breeding sole, turbot, tilapia, sea bass and barramundi are growing. However, the impact of this is still negligible in 2001. Due to a growing demand for fish and stagnating catches within the fishery sector, there is increased

scarcity resulting in increased interest in aquaculture in recent years. A significant output value of new fish farming activities is estimated from 2003.

Table 3.8.2 Output of Fishing by branche, 2001-2006

	2001	2002	2003	2004	2005	2006
	million euro					
Cutter fisheries	300	252	247	234	234	265
Large-scale high sea fishing	116	123	135	127	134	130
Other fishing (e.g. mussels)	86	81	77	63	61	59
Aquaculture	40	32	38	41	43	50
- farming of eel and catfish	40	32	37	39	41	46
- new fish farming	-	-	1	2	2	4
Total output	542	488	497	465	472	504

Value added is equivalent to output minus intermediate consumption. The data cover 'grey' fishing, i.e. catches not notified under the European Union quota system, but subject to Value Added Tax.

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

3.9.0 Summary and process table

Table 3.9.0 Process table of output, intermediate consumption and value added of mining and quarrying, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*9 230*								*994*	*10 224*
Intermediate cons.	*2 138*								*970*	*3 107*
Value added	*7 092*								*25*	*7 117*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*10 224*	*4 097*	*21*			*304*	*14 646*
Intermediate cons.	*3 107*	*0*	*119*			*281*	*3 507*
Value added	*7 117*	*4 097*	*-98*			*23*	*11 139*

Explanation process table

(1) Surveys & censuses: These data refer to the survey-based production statistics.

(9) Other: This refers to adjustments to the survey data based on a consistency check with a survey on produced volumes ('*Statistiek van de Nederlandse Energiehuishouding*').

(11) Data validation: this refers to a company which was mistakenly left out of production statistics and was later added by national accounts.

In 2001, the output of mining and quarrying (SIC 10, 11 and 14) was 14,646 million euro, or 1.7 percent of total output (see table 3.9.1). Intermediate consumption and gross value added (basic prices) were 0.8 and 2.8 percent respectively of the national totals.

Crude petroleum and natural gas accounted for 93.0 percent of total mining and quarrying output and for 95.4 percent of total value added (basic prices).

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

Table 3.9.1 Output, intermediate consumption and value added of mining and quarrying, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	of which Oper. surpl.
	million euro				
11 Crude petroleum and natural gas	13 619	2 988	10 631	480	10 139
10, 14 Peat, sand, gravel, clay, etc.	1 027	519	508	119	384
10, 11, 14 Mining and quarrying	14 646	3 507	11 139	599	10 523
As % of total mining and quarrying					
	%				
11 Crude petroleum and natural gas	93.0	85.2	95.4	80.1	96.4
10, 14 Peat, sand, gravel, clay, etc.	7.0	14.8	4.6	19.9	3.6
10, 11, 14 Mining and quarrying	100.0	100.0	100.0	100.0	100.0
As % of national totals					
	%				
11 Crude petroleum and natural gas	1.6	0.7	2.7	0.2	6.0
10, 14 Peat, sand, gravel, clay, etc.	0.1	0.1	0.1	0.1	0.2
10, 11, 14 Mining and quarrying	1.7	0.8	2.8	0.3	6.2

3.9.1 Peat (SIC 10)

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

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

Only a small number of large and a limited number of small firms are active in this category (SIC 11). These firms provide monthly data on the value and volume of crude petroleum and natural gas output and the value of prospecting. Since 2001, processing begins with the production statistics (Impect, size categories 0-9). The firms in size 5-9 are fully surveyed, 0-4 are subject to sampling. Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant price analysis of output,

intermediate consumption and value added is based on the monthly price index and, if available, production unit values.
Output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities.

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

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

Sand, gravel and clay (SIC 14.2)

This subgroup (SIC 14.2) is dealt with using the procedure described in section 3.9.2. Processing begins with the production statistics (Impect, size categories 0-9). The firms in size 5-9 are fully surveyed, 0-4 are subject to sampling. Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and – where available – production unit values.

Output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities. Finally, a number of corrections are made for fraud.

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

Salt (SIC 14.4)

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

Other mining and quarrying (SIC 14.5)

This category (SIC 14.5), which includes peat and marl, is subject to the methodology described in section 3.9.2. Processing begins with the production statistics (Impect, size categories 0-9). The firms in size 5-9 are fully surveyed, 0-4 are subject to sampling. Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values.

Output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and

the definition of taxes. A number of adjustments is also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities. Finally, a number of corrections are made for fraud.

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

3.10 Manufacturing industry (SIC 15 – 37)

3.10.0 Summary and process table

Table 3.10.0 Process table of output, intermediate consumption and value added of manufacturing industry, 2001

	Basis for national accounts figures									
	Surv. Cens.	*Adm. Rec.*	*Comb. data*	*Extrapolation and Models* *a.* *b.* *c.* *d.* *Tot.*					*Other*	*Total*
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*209 184*								*3 213*	*212 398*
Intermediate cons.	*153 236*								*-330*	*152 906*
Value added	*55 948*								*3 543*	*59 491*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*212 398*	*-2 184*	*6 164*			*167*	*216 545*
Intermediate cons.	*152 906*	*-2 041*	*7 441*			*-480*	*157 826*
Value added	*59 491*	*-142*	*-1 277*			*647*	*58 719*

Explanation process table

(1) Surveys & censuses: These data refer to the survey-based production statistics. For sheltered employment (SIC 36631) and 'preparation for recycling', separate surveys were used.

(9) Other: For a number of industries corrections were made to make the data from the survey-based production statistics consistent with survey data on produced volumes provided mostly by commodity boards.
The activities of the fodder industry had to be adjusted downwards, since its farming ('secondary') activities were already (functionally) estimated in NACE A (in 'farming of animals').
Payments of publishers (SIC 22.119) to newspaper boys were removed from intermediate consumption and placed under wages and salaries in value added.
Materials bought and sold abroad by a particular company were removed from both output and intermediate consumption.
To comply with the definitions of ESA 95 (gross registration of transactions between affiliates), the industrial services of a car manufacturing company had to be changed from net to gross registration: shipments to the car manufacturer from its parent company abroad had

to be included in intermediate consumption, and domestic sales and exports of cars had to be included in its output. Industrial services of one shipbuilder to another had to be changed from gross to net administration.
In national accounts, sheltered employment is part of the sector general government and its production is equivalent to its costs. Therefore, the survey data (which were on a business-accounting basis) had to be corrected to change the negative operating surplus into zero. A corresponding positive addition to production and value added was made.

(11) Data validation: The intermediate consumption of one company had to be corrected downwards, as the company had made a mistake in the record. One transport company was not surveyed and had to be interviewed and added later on.
For 'preparation for recycling' (SIC 37), data from the survey had to be corrected downwards, since the General Business Register assigned some companies to this industry, which were not previously - and in any case should not be - considered part of it (e.g. sales of second hand clothing). The downward adjustment was based on the Monthly Production index, a survey of turnovers in industry.

(15) Balancing: For printers a number of balancing adjustments had to be made. In this process annual accounts of the Dutch Association of Newspaper Press (*Groep Nederlandse Dagbladpers*) were taken into account.

In 2001, total manufacturing output amounted to 216,545 million euro, or 25.4 percent of total output (see table 3.10.1). Intermediate consumption and gross value added (basic prices) were 34.6 and 14.8 percent respectively of the national totals. The calculation of output value, intermediate consumption and gross value added (basic prices) in the industries identified is described in detail in sections 3.10.1 to 3.10.9 inclusive.

Manufacturing industry (SIC 15-37) is subdivided into the following categories:
- food, beverages and tobacco (SIC 15 and 16);
- textiles and leather (SIC 17, 18 and 19);
- building materials (SIC 20 and 26);
- paper, publishing and printing (SIC 21 and 22);
- chemicals (SIC 23, 24 and 25);
- metal products, machinery, etc. (SIC 27, 28 and 29);
- electrical and optical equipment (SIC 30, 31, 32 and 33);
- transport equipment (SIC 34 and 35);
- manufacturing n.e.c. (SIC 36 and 37).

Table 3.10.1 Output, intermediate consumption and value added of manufacturing industry, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
15–16 Food, beverages and tobacco	46 918	36 499	10 419	5 313	5 025
17–19 Textiles and leather	4 322	3 062	1 260	827	421
20, 26 Building materials	8 699	5 447	3 252	1 899	1 355
21–22 Paper, publishing and printing	19 003	11 573	7 430	4 511	2 902
23–25 Chemicals	58 003	45 423	12 580	5 379	7 097
27–29 Metal products, machinery, etc.	36 365	24 940	11 425	8 335	3 239
30–33 Electrical and optical equipment	20 568	15 899	4 669	4 069	622
34–35 Transport equipment	14 038	10 701	3 337	2 112	1 357
36–37 Manufacturing n.e.c.	8 629	4 282	4 347	3 577	783
15–37 Manufacturing	216 545	157 826	58 719	36 022	22 801
As % of manufacturing					
	%				
15–16 Food, beverages and tobacco	21.7	23.1	17.7	14.7	22.0
17–19 Textiles and leather	2.0	1.9	2.1	2.3	1.8
20, 26 Building materials	4.0	3.5	5.5	5.3	5.9
21–22 Paper, publishing and printing	8.8	7.3	12.7	12.5	12.7
23–25 Chemicals	26.8	28.8	21.4	14.9	31.1
27–29 Metal products, machinery, etc.	16.8	15.8	19.5	23.1	14.2
30–33 Electrical and optical equipment	9.5	10.1	8.0	11.3	2.7
34–35 Transport equipment	6.5	6.8	5.7	5.9	6.0
36–37 Manufacturing n.e.c.	4.0	2.7	7.4	9.9	3.4
15–37 Manufacturing	100.0	100.0	100.0	100.0	100.0
As % of national totals					
	%				
15–16 Food, beverages and tobacco	5.5	8.0	2.6	2.3	3.0
17–19 Textiles and leather	0.5	0.7	0.3	0.4	0.2
20, 26 Building materials	1.0	1.2	0.8	0.8	0.8
21–22 Paper, publishing and printing	2.2	2.5	1.9	2.0	1.7
23–25 Chemicals	6.8	10.0	3.2	2.4	4.2
27–29 Metal products, machinery, etc.	4.3	5.5	2.9	3.7	1.9
30–33 Electrical and optical equipment	2.4	3.5	1.2	1.8	0.4
34–35 Transport equipment	1.6	2.3	0.8	0.9	0.8
36–37 Manufacturing n.e.c.	1.0	0.9	1.1	1.6	0.5
15–37 Manufacturing	25.4	34.6	14.8	15.8	13.5

Cross-border processing

Processing deals take place in virtually all parts of manufacturing. In processing deals goods are sent abroad for partial treatment, and sent back to the actual owner for further processing. There is no change of ownership during this process. ESA 95 requires a gross registration of processing, which means that the value of the inward and outward flow of goods connected

with processing must be included in the supply and use system. Processing deals between resident units and non-resident units imply the inclusion of the value of the inward and outward flows of goods in import/export data, although there is no transfer of ownership. Processing-related flows of goods can be distinguished in the foreign trade statistics.

A distinction can be made between inward and outward processing. Inward processing takes place in the Netherlands on behalf of non-resident units. Outward processing is carried out abroad on behalf of resident units.

Inward processing

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

Scheme 3.10.1. Inward processing, 2001

Economic activities	Production (=exports)	Intermediate consumption (=imports)	Net processing revenues
	million euro		
Food industry	30	20	10
Textile industry	90	50	40
Paper, printing industry	96	52	44
Chemical industry	460	440	20
Metal industry	80	70	10
Machinery industry	730	596	134
Electro-technical industry	640	570	70
Other manufacturing industries	10	9	1
Total	2 136	1 807	329

Scheme 3.10.2. Outward processing, 2001

Economic activities	Production (=exports)	Intermediate consumption (=imports)	Net processing payments
	million euro		
Food industry	60	101	41
Textile industry	370	652	282
Paper, printing industry	5	8	3
Chemical industry	122	130	8
Metal industry	109	127	18
Machinery industry	452	500	48
Electro-technical industry	547	585	38
Other manufacturing industries	31	38	7
Total	1 696	2 141	445

Outward processing

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

The schemes 3.10.1 and 3.10.2 present the data for inward and outward processing for the year 2001 in million euro.

3.10.1 Food, beverages and tobacco (SIC 15 and 16)

In 2001, the output of the food, beverages and tobacco industry (SIC 15-16) amounted to 46,918 million euro, or 5.5 percent of total output (see table 3.10.1). Intermediate consumption and gross value added (basic prices) represented 8.0 and 2.6 percent respectively of the national totals.

This industry was responsible for 21.7 percent of total manufacturing output and accounted for 17.7 percent of total manufacturing gross value added (basic prices).

Table 3.10.2 Output, intermediate consumption and value added of food, beverages and tobacco, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
15 – 16 Food, beverages and tobacco	46 918	36 499	10 419	5 313	5 025
As % of total manufacturing					
	%				
15 – 16 Food, beverages and tobacco	21.7	23.1	17.7	14.7	22.0
As % of national totals					
	%				
15 – 16 Food, beverages and tobacco	5.5	8.0	2.6	2.3	3.0

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

Certain (sometimes large) firms within the category are financial-year rather than calendar-year based. In the case of firms in which production is evenly distributed over the year, the calendar-year data are derived from the weighted combination of two financial years. The financial-year weighting factor is determined on the basis of the corresponding number of

months of correspondence between the financial and calendar years. On the other hand, in the case of firms with markedly seasonal production - for example a number of sugar producers - reference is made to the financial year that essentially correlates with the national accounting year. Account must always be taken of possible major price fluctuations during the year, for which appropriate adjustments must be made.

Slaughterhouses and meat processing (SIC 15.1)

The production statistics and Prodcom data on private and local-authority slaughterhouses provide an important information source for slaughterhouse and meat-processing (SIC 15.1) estimates. The slaughter statistics of Statistics Netherlands are used to make a supplementary functional estimate of contract slaughtering. With the aid of the slaughter statistics, the weight of live animal purchases is distributed over different sales categories. Beef, veal and pig meat exports are subsidised by the European Union.

Fish processing (SIC 15.2)

A production statistics and Prodcom provide the source for estimates of fish processing (SIC 15.2). The intermediate consumption indicated partly determines the corresponding sales breakdown.

Potato products (SIC 15.31)

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

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

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

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

The relevant production statistics and Prodcom data constitute the starting-point for estimates of fruit and vegetable juice production (SIC 15.32) and fruit and vegetable processing (SIC 15.33). Exports of jam and ready-made and prepared meals benefit from European Union subsidies. Fruit juice production is subject to duty.

Vegetable and animal oils and fats (SIC 15.4)

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

Dairy products (SIC 15.5)

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

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

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

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

Flour, excluding starch (SIC 15.61)

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

Starch (SIC 15.62)

There are only seven starch enterprises (SIC 15.62) in the Netherlands. The estimate is based on a production statistic, Prodcom and a declaration by the principal producer relating to farinaceous potato processing. A large number of products receive both consumption and production subsidies.

Fodder (SIC 15.7)

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

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

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

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

Sugar (SIC 15.83)

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

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

Production statistics and Prodcom are the principal sources for estimates in this category (SIC 15.84). The category includes a significant number of enterprises operating on a financial-year basis. In such cases, reference is made to the financial year that correlates most closely with the national accounting year. Since input and output prices often show marked fluctuations, it is sometimes necessary to adjust prices on the basis of information from firms using calendar-year accounting.

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

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

Information from the corresponding production statistics and Prodcoms constitutes the starting-point for estimates in this category. Exports of spices, infant and dietary foods, basic baking materials and colza oil receive European Union subsidies. Eggs are subject to import duty.

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

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

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

The relevant production statistics and Prodcom data are supplemented by data from the Distilled Beverages Commodity Board. Whilst exports of distilled beverages receive an European Union subsidy, their production is subject to excise duties.

Breweries and maltings (SIC 15.96 and 15.97)

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

Mineral water and soft drinks (SIC 15.98)

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

Tobacco curing (SIC 16)
The production statistics and Prodcom are the principal sources for data estimates in this category. The production of cigars, cigarettes and rolling, pipe and chewing tobacco is subject to excise duties.

3.10.2 Textiles and leather industry (SIC 17, 18 and 19)

Table 3.10.3 Output, intermediate consumption and value added of textiles and leather, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	of which Oper. surpl.
	million euro				
17 – 19 Textiles and leather	4 322	3 062	1 260	827	421
As % of total manufacturing					
	%				
17 – 19 Textiles and leather	2.0	1.9	2.1	2.3	1.8
As % of national totals					
	%				
17 – 19 Textiles and leather	0.5	0.7	0.3	0.4	0.2

In 2001, output of the textiles and leather industry (SIC 17, 18 and 19) was 4,322 million euro, or 0.5 percent of total output (see table 3.10.3). Intermediate consumption and gross value added (basic prices) were 0.7 and 0.3 percent respectively of the national totals.

This industry generated 2.0 percent of total manufacturing output and accounted for 2.1 percent of total manufacturing gross value added (basic prices).

This industry includes the following groups: textiles production (SIC 17), clothing production (SIC 18) and leather and leather goods production, excluding clothing (SIC 19).

The industrial production statistics Impect covers size categories 1-9, but not all firms are surveyed. Firms in size categories 6-9 are fully surveyed, whereas size categories 1-5 are subject to sampling. Firms outside the sample are extrapolated using Value Added Tax data.

Non-response in size categories 6-9 is imputed. Size category 0 (no employees) is not surveyed. Its enterprise data are estimated on the basis of the turnover in the Value Added Tax declarations. The relationship between Value Added Tax-declared turnover and size category 0, output, intermediate consumption and value added is obtained from the structural information of category 1 firms (1 employee).

Depending on the size category, more information is requested in the Impect survey. Firms in size 1-3 receive a less detailed survey than firms in categories 4-9. The difference between these two kinds of surveys lies in the degree of details that is requested for intermediate consumption. Impect, however, does not provide a specification of the total amount of sales across the different goods and services. Therefore, the total amount of sales of goods and services firms produce themselves excluding industrial services is distributed over types of goods and services using Prodcom-statistics for size categories 5-9; for size categories 0-4, this amount is distributed using the product specification for size category 5.

Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values. The output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities. Further adjustments may also be made during the comparison of supply and use in individual productgroups.

3.10.3 Building materials industry (SIC 20 and 26)

In 2001, the total output of the building materials industry was 8,699 million euro, or 1.0 percent of total output (see table 3.10.4). Intermediate consumption and gross value added (basic prices) were 1.2 and 0.8 percent respectively of the national totals.

The building materials industry generated 4.0 percent of total manufacturing output and accounted for 5.5 percent of total manufacturing gross value added (basic prices).

Table 3.10.4 Output, intermediate consumption and value added of building materials industry, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	of which Oper. surpl.
	million euro				
20, 26 Building materials	8 699	5 447	3 252	1 899	1 355
As % of total manufacturing					
	%				
20, 26 Building materials	4.0	3.5	5.5	5.3	5.9
As % of national totals					
	%				
20, 26 Building materials	1.0	1.2	0.8	0.8	0.8

The building materials industry is divided into the wood industry and the manufacture of wood, cork, reed and wickerwork articles (excluding furniture) (SIC 20) and of glass, earthenware, cement, chalk and plaster products (SIC 26). Each of these groups is further subdivided into several commercial subgroups.

The industrial production statistics Impect covers size categories 1-9, but not all firms are surveyed. Firms in size category 6-9 are fully surveyed, whereas size categories 1-5 are subject to sampling. Firms outside the sample are extrapolated using Value Added Tax data. Non-response in size categories 6-9 is imputed. Size category 0 (no employees) is not surveyed. Its enterprise data are estimated on the basis of the turnover in the Value Added Tax declarations. The relationship between Value Added Tax-declared turnover and size category 0 output, intermediate consumption and value added is obtained from the structural information of category 1 firms (1 employee).

Depending on the size category, more information is requested in the Impect survey. Firms in size 1-3 receive a less detailed survey than firms in category 4-9. The difference between these two kinds of surveys lies in the degree of details that is requested for intermediate consumption. Impect, however, does not provide a specification of the total amount of sales across different goods and services. Therefore, the total amount of sales of goods and services firms produce themselves excluding industrial services is distributed over types of goods and services using Prodcom-statistics for size categories 5-9; for size categories 0-4 this amount is distributed using the product specification for size category 5.

Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values. The output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities.

Further adjustments may also be made during the comparison of supply and use in individual productgroups. A careful comparison is made with construction data, since a large amount of the products supplied by the building materials industry is used in the construction industry.

3.10.4 Paper, publishing and printing industry (SIC 21 – 22)

In 2001, the output of the paper, publishing and printing industry (SIC 21 and 22) was 19,003 million euro, or 2.2 percent of total output (see table 3.10.5). Intermediate consumption and gross value added (basic prices) were 2.5 and 1.9 percent respectively of the national totals.

This industry generated 8.8 percent of total manufacturing output and accounted for 12.7 percent of total manufacturing gross value added (basic prices).

Table 3.10.5 Output, intermediate consumption and value added of the paper, publishing and printing industry, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
21 – 22 Paper, publishing and printing	19 003	11 573	7 430	4 511	2 902
As % of total manufacturing					
	%				
21 – 22 Paper, publishing and printing	8.8	7.3	12.7	12.5	12.7
As % of national totals					
	%				
21 – 22 Paper, publishing and printing	2.2	2.5	1.9	2.0	1.7

This industry covers the paper industry (SIC 21) and the industrial group including publishing houses, printing houses and reproduction of recorded media (SIC 22).

The industrial production statistics Impect covers size categories 1-9, but not all firms are surveyed. Firms in size categories 6-9 are fully surveyed, whereas size categories 1-5 are subject to sampling. Firms outside the sample are extrapolated using Value Added Tax data. Non-response in size categories 6-9 is imputed. Size category 0 (no employees) is not surveyed. Its enterprise data are estimated on the basis of the turnover in the Value Added Tax declarations. The relationship between Value Added Tax-declared turnover and size category 0, output, intermediate consumption and value added is obtained from the structural information of category 1 firms (1 employee).

Depending on the size category, more information is requested in the Impect-survey. Firms in size 1-3 receive a less detailed survey than firms in categories 4-9. The difference between these two kinds of survey lies in the degree of details that is requested for intermediate consumption. Impect, however, does not provide a specification of the total amount of sales across different goods and services. Therefore, the total amount of sales of goods and services firms produce themselves excluding industrial services is distributed over types of goods and services using Prodcom-statistics for size categories 5-9; for size categories 0-4, this amount is distributed using the product specification for size category 5.

Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values. The output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities. Further adjustments may also be made during the comparison of supply and use in individual productgroups.

3.10.5 Chemicals industry (SIC 23 – 25)

In 2001, the output value of the chemicals industry (SIC 23 – 25) was 58,003 million euro, or 6.8 percent of total output (see table 3.10.6). Intermediate consumption and gross value added (basic prices) were 10.0 and 3.2 percent respectively of the national totals.

The chemical industry generated 26.8 percent of total manufacturing output and accounted for 21.4 percent of total manufacturing gross value added (basic prices).

Table 3.10.6 Output, intermediate consumption and value added of the chemicasl industry, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
23 – 25 Chemicals	58 003	45 423	12 580	5 379	7 097
As % of total manufacturing					
	%				
23 – 25 Chemicals	26.8	28.8	21.4	14.9	31.1
As % of national totals					
	%				
23 – 25 Chemicals	6.8	10.0	3.2	2.4	4.2

The chemicals industry covers the crude petroleum and coal processing industry and the processing of fissile and breeder materials (SIC 23), chemicals production (SIC 24) and the manufacture of rubber and plastic products (SIC 25). Each of these groups is further subdivided into a large number of commercial sub-groups covered by production statistics (Impect, size 0-9).

The industrial production statistics Impect covers size categories 1-9, but not all firms are surveyed. Firms in size categories 6-9 are fully surveyed, whereas size categories 1-5 are subject to sampling. Firms outside the sample are extrapolated using Value Added Tax data. Non-response in size categories 6-9 is imputed. Size category 0 (no employees) is not surveyed. Its enterprise data are estimated on the basis of the turnover in the Value Added Tax declarations. The relationship between Value Added Tax-declared turnover and size category 0, output, intermediate consumption and value added is obtained from the structural information of category 1 firms (1 employee).

Depending on the size category more information is requested in the Impect-survey. Firms in size 1-3 receive a less detailed survey than firms in categories 4-9. The difference between these two kinds of survey lies in the degree of details that is requested for intermediate consumption. Impect, however, does not provide a specification of the total amount of sales across different goods and services. Therefore, the total amount of sales of goods and services firms produce themselves excluding industrial services is distributed over types of goods and services using Prodcom-statistics for size categories 5-9; for size categories 0-4, this amount is distributed using the product specification for size category 5.

Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values. The output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities. Further adjustments may also be made during the comparison of supply and use in individual productgroups.

3.10.6 Metal products, machinery, etc. (SIC 27-29)

In 2001, the output of the metal products, machinery, etc. industry (SIC 27, 28 and 29) was 36,365 million euro, or 4.3 percent of total output (see table 3.10.7). Intermediate consumption and gross value added (basic prices) were 5.5 and 2.9 percent respectively of the national totals.

The metal products, machinery, etc. industry generated 16.8 percent of total manufacturing output and accounted for 19.5 percent of total manufacturing gross value added (basic prices).

Table 3.10.7 Output, intermediate consumption and value added of the metal products, machinery, etc. industry, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
27 – 29 Metal products, machinery, etc.	36 365	24 940	11 425	8 335	3 239
As % of total industry					
	%				
27 – 29 Metal products, machinery, etc.	16.8	15.8	19.5	23.1	14.2
As % of national totals					
	%				
27 – 29 Metal products, machinery, etc.	4.3	5.5	2.9	3.7	1.9

This industry includes the following groups: basic metals (SIC 27), fabricated metal products (SIC 28) and machinery and equipment n.e.c. (SIC 29).

The industrial production statistics Impect covers size categories 1-9, but not all firms are surveyed. Firms in size categories 6-9 are fully surveyed, whereas size categories 1-5 are subject to sampling. Firms outside the sample are extrapolated using Value Added Tax data. Non-response in size categories 6-9 is imputed. Size category 0 (no employees) is not surveyed. Its enterprise data are estimated on the basis of the turnover in the Value Added Tax declarations. The relationship between Value Added Tax-declared turnover and size category 0, output, intermediate consumption and value added is obtained from the structural information of category 1 firms (1 employee).

Depending on the size category more information is requested in the Impect-survey. Firms in size 1-3 receive a less detailed survey than firms in categories 4-9. The difference between these two kinds of survey lies in the degree of details that is requested for intermediate consumption. Impect, however, does not provide a specification of the total amount of sales across different goods and services. Therefore, the total amount of sales of goods and services firms produce themselves excluding industrial services is distributed over types of goods and services using Prodcom-statistics for size categories 5-9; for size categories 0-4, this amount is distributed using the product specification for size category 5.

Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values. The output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities. Further adjustments may also be made during the comparison of supply and use in individual productgroups.

3.10.7 Electrical and optical equipment (SIC 30 – 33)

In 2001, the output of the electrical and optical equipment industry (SIC 30, 31, 32 and 33) was 20,568 million euro, or 2.4 percent of total output (see table 3.10.8). Intermediate consumption and gross value added (basic prices) were 3.5 and 1.2 percent respectively of the national totals.

This industry generated 9.5 percent of total manufacturing output and accounted for 8.0 percent of total manufacturing gross value added (basic prices).

The electrical and optical equipment industry covers the following industries: office machinery and computers (SIC 30), other electrical machinery, equipment and facilities (SIC 31), audio, video and telecommunication equipment and requisites (SIC 32) and medical equipment and instruments, orthopaedic articles, precision and optical instruments and timepieces (SIC 33). Each of these groups is further subdivided into a large number of commercial subgroups covered by production statistics Impect.

The industrial production statistics Impect covers size categories 1-9, but not all firms are surveyed. Firms in size categories 6-9 are fully surveyed, whereas size categories 1-5 are subject to sampling. Firms outside the sample are extrapolated using Value Added Tax data. Non-response in size categories 6-9 is imputed. Size category 0 (no employees) is not surveyed. Its enterprise data are estimated on the basis of the turnover in the Value Added Tax declarations. The relationship between Value Added Tax-declared turnover and size category 0, output, intermediate consumption and value added is obtained from the structural information of category 1 firms (1 employee).

Table 3.10.8 Output, intermediate consumption and value added of the electrical and optical equipment industry, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
30 – 33 Electrical and optical equipment	20 568	15 899	4 669	4 069	622
As % of total manufacturing					
	%				
30 – 33 Electrical and optical equipment	9.5	10.1	8.0	11.3	2.7
As % of national totals					
	%				
30 – 33 Electrical and optical equipment	2.4	3.5	1.2	1.8	0.4

Depending on the size category more information is requested in the Impect-survey. Firms in size 1-3 receive a less detailed survey than firms in categories 4-9. The difference between these two kinds of survey lies in the degree of details that is requested for intermediate consumption. Impect, however, does not provide a specification of the total amount of sales across different goods and services. Therefore, the total amount of sales of goods and services firms produce themselves excluding industrial services is distributed over types of goods and services using Prodcom-statistics for size categories 5-9; for size categories 0-4, this amount is distributed using the productspecification for size category 5.

Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values. The output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities. Further adjustments may also be made during the comparison of supply and use in individual productgroups.

3.10.8 Transport equipment industry (SIC 34 and 35)

In 2001, the output of the transport equipment industry (SIC 34 and 35) was 14,038 million euro, or 1.6 percent of total output (see table 3.10.9). Intermediate consumption and gross value added (basic prices) were 2.3 and 0.8 percent respectively of the national totals.

This industry generated 6.5 percent of total manufacturing output and accounted for 5.7 percent of total manufacturing gross value added (basic prices).

The transport industry covers motor vehicles construction (SIC 34) and other transport equipment (SIC 35). Each of these groups is further subdivided into a large number of commercial subgroups covered by the production statistics Impect.

Table 3.10.9 Output, intermediate consumption and value added of the transport equipment industry, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
34 – 35 Transport equipment	14 038	10 701	3 337	2 112	1 357
As % of total manufacturing					
	%				
34 – 35 Transport equipment	6.5	6.8	5.7	5.9	6.0
As % of national totals					
	%				
34 – 35 Transport equipment	1.6	2.3	0.8	0.9	0.8

The industrial production statistics Impect covers size categories 1-9, but not all firms are surveyed. Firms in size categories 6-9 are fully surveyed, whereas size categories 1-5 are subject to sampling. Firms outside the sample are extrapolated using Value Added Tax data. Non-response in size categories 6-9 is imputed. Size category 0 (no employees) is not surveyed. Its enterprise data are estimated on the basis of the turnover in the Value Added Tax declarations. The relationship between Value Added Tax-declared turnover and size category 0, output, intermediate consumption and value added is obtained from the structural information of category 1 firms (1 employee).

Depending on the size category more information is requested in the Impect-survey. Firms in size 1-3 receive a less detailed survey than firms in categories 4-9. The difference between these two kinds of survey lies in the degree of details that is requested for intermediate consumption. Impect, however, does not provide a specification of the total amount of sales across different goods and services. Therefore, the total amount of sales of goods and services firms produce themselves excluding industrial services is distributed over types of goods and services using Prodcom-statistics for size categories 5-9; for size categories 0-4, this amount is distributed using the product specification for size category 5.

Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values. The output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities, aggregate registration of processing and repairs and the registration of recycling activities. Further adjustments may also be made during the comparison of supply and use in individual productgroups.

3.10.9 Manufacturing n.e.c. (SIC 36 and 37)

In 2001, the ouput of manufacturing n.e.c. (SIC 36 and 37) was 8,629 million euro, or 1.0 percent of total output (see table 3.10.10). Intermediate consumption and gross value added (basic prices) were 0.9 and 1.1 percent respectively of the national totals.

This industries generated 4.0 percent of total manufacturing output and accounted for 7.4 percent of total manufacturing gross value added (basic prices).

Table 3.10.10 Output, intermediate consumption and value added of the manufacturing n.e.c. industry, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
36 – 37 Manufacturing n.e.c.	8 629	4 282	4 347	3 577	783
As % of total manufacturing					
	%				
36 – 37 Manufacturing n.e.c.	4.0	2.7	7.4	9.9	3.4
As % of national totals					
	%				
36 – 37 Manufacturing n.e.c.	1.0	0.9	1.1	1.6	0.5

Manufacturing n.e.c. covers the furniture industry (SIC 36.1), sheltered employment (SIC 36.631), recycling preparation (SIC 37) and the manufacture of jewellery, musical instruments, sports goods, games and toys, and other goods not elsewhere classified, excluding sheltered employment (SIC 36.2, 36.3, 36.4, 36.5, 36.6, excluding 36.631).

Furniture industry (SIC 36.1), jewellery (SIC 36.2), musical instruments (SIC 36.3), sports goods (SIC 36.4), games and toys (SIC 36.5), other goods not elsewhere classified, excluding sheltered employment (SIC 36.6 excluding 36.631)

Processing begins with the production statistics (Impect, size categories 5-9). Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. The secondary activities production statistics is also used in respect of the subgroup covering the manufacture of rolling stock and tramway equipment (SIC 35, subsection). Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values.

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

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

Sheltered employment (SIC 36.631)

Data for this industry are obtained from the (non-Impect) Production Statistics '*Productie Statistiek Industrie Sociale Werkvoorziening*'. This PS existed for the (reporting) years 1995 –

2002 and in 2003 this PS was also included in the Impect methodology. The PS surveyed about all 100 entities in this SIC 36.631. There are no small entities in this industry; all entities are in the size classes 6 – 9.

The Production Statistics followed the survey forms of the Production Statistics for manufacturing industries of the period before Impect. However, the production structure (the relationship between output and intermediate consumption) of this industry 'sheltered employment' is completely different from the other industries in SIC 15 – 37. There is only a limited output in this industry, because of the mental or fysical handicaps of the persons employed. Furthermore, there are relatively many extra staff needed for support and supervision. Total intermediate consumption and labour costs are much higher than the market sales. The difference is compensated by subsidies from the (local) government.

In the sector accounts, this industry is headed under the sector general government. This implies that the output is calculated from the costs and the operating surplus is, by definition, zero. The difference between the sum of all costs and the market sales is considered in national accounts as a service sold by the government. In actual practice, this means that the subsidies are considered as payment for these services. This implies that the value added in national accounts is much higher than value added according the PS.

Preparation for recycling (SIC 37)

Data for this industry are obtained from the (non-Impect) Production Statistics '*Productie Statistiek Voorbereiding tot Recycling*'. This Production Statistics existed for the (reporting) years 1995 – 2001 and in 2002, this Production Statistics was also included in the Impect-methodology. Until the year 2000, the PS surveyed about all 120 entities in this SIC 37. For 2001 small entities (size classes 0 – 3) were sampled.

The output and intermediate consumption structure associated with this activity is fundamentally different from that of the rest of industry. Certain valuable waste materials (e.g. metal residues) are paid for by recycling firms on delivery and these transactions are treated as raw material purchases. In this way, the recycling process gives rise to resalable raw materials and semi-finished or finished products (e.g. purified/sorted semi-finished lead, zinc or tin products), resulting in goods production.

Other waste recycling substances involve negative value (e.g. chemically polluted soil) and recycling firms receive a fee for accepting such material. These transactions are treated as the provision of an environmental service (production of services). From the economic (though not from the physical) point of view, this does not involve raw material purchases. The two types of waste flows are treated separately in the production statistics.

The estimation of private environmental services is described in section 3.21.

3.11 Electricity, gas and water supply (SIC 40 and 41)

3.11.0 Summary and process table

Table 3.11.0 Process table of output, intermediate consumption and value added of electricity, gas and water supply, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models a.*	*b.*	*c.*	*d.*	*Tot.*	*Other*	*Total*
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*25 754*								*-3 688*	*22 066*
Intermediate cons.	*19 932*								*-3 218*	*16 714*
Value added	*5 823*								*-471*	*5 352*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*22 066*		*51*			*847*	*22 964*
Intermediate cons.	*16 714*		*201*			*583*	*17 498*
Value added	*5 352*		*-150*			*264*	*5 466*

Explanation process table

(1) Surveys & censuses: These data refer to the survey-based production statistics.

(9) Other: This mainly reflects the adjustment from the turnover of trade activities in energy as administered by the survey into trade margins as reported by national accounts.
Some adjustments were also made to make the data consistent with the 'Dutch Energy Balances' (a survey on produced and used volumes in physical terms).

In 2001, the output of electricity, gas and water supply (SIC 40 and 41) was 22,964 million euro, or 2.7 percent of total output (see table 3.11.1). Intermediate consumption and gross value added (basic prices) were 3.8 and 1.4 percent respectively of the national totals.

Table 3.11.1 Output, intermediate consumption and value added of electricity, gas and water supply, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	Oper. surpl.
	million euro				
40-41 Electricity, gas and water supply	22 964	17 498	5 466	1 638	3 778
As % of national totals					
	%				
40-41 Electricity, gas and water supply	2.7	3.8	1.4	0.7	2.2

Since the 1995 revision, the estimate on electricity, gas and water supply has been based on the production statistics which are virtually exhaustive for all size categories, including size

category 0. Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on the monthly price index and, where available, production unit values.

Output, intermediate consumption and value added data are adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and the definition of taxes. A number of adjustments are also made to intermediate consumption, although these do not affect value added. They involve the separate registration of research activities and the registration of recycling activities.

Further adjustments may also be made during the comparison of supply and use in individual productgroups. The data are also compared to the energy accounts.

3.12 Construction industry (SIC 45)

3.12.0 Summary and process table

Table 3.12.0 Process table of output, intermediate consumption and value added of construction industry, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models a.*	*b.*	*c.*	*d.*	*Tot.*	*Other*	*Total*
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*69 846*								*-52*	*69 794*
Intermediate cons.	*46 001*								*-638*	*45 363*
Value added	*23 845*								*587*	*24 431*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*69 794*	*-6 724*	*53*		*1 471*	*62*	*64 656*
Intermediate cons.	*45 363*	*-4 128*	*264*		*539*	*-87*	*41 951*
Value added	*24 431*	*-2 596*	*-211*		*932*	*149*	*22 705*

Explanation process table

(1) Surveys & censuses: These data refer to the survey-based production statistics.

(9) Other: This refers to data validation and conceptual (definitional) adjustments, which could not be separated at the time the process table was compiled.

(11) Data validation: This refers to adjustments for problems caused by balancing the survey data of construction. Given the new method for obtaining production statistics, it turned out that the level of production was inconsistent with other data for the benchmark year 2001. More specifically, wages and salaries were not in line with the Social Statistical Database (SSD), output of new dwellings and new buildings was not consistent with fixed capital formation and the supply of building materials was too low to realise the output level agreeing with the new production statistics. In order to solve this problem, the data for 2001 before the

benchmark revision were used and balanced. The pre-benchmark production level for 2001 is based on the production statistics of 1999, which was extrapolated from 1999 to 2001 using growth rates of turnover (from a survey). Later investigation showed that the high production level of construction from the new production statistics was due to start-up problems. More specifically, the high level was due to the procedure used for grossing up and wrong imputations. The latter were mainly caused by merging of firms and bankruptcies. These problems have been solved for later years.

(14) Explicit exhaustiveness: Estimates for own-account construction and 'concealed' maintenance.

In 2001, the output of the construction industry (SIC 45) was 64,656 million euro, or 7.6 percent of total output (see table 3.12.1). Intermediate consumption and gross value added (basic prices) were 9.2 and 5.7 percent respectively of the national totals.

Table 3.12.1 Output, intermediate consumption and value added of construction industry, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
45 Construction	64 656	41 951	22 705	15 263	7 561
As % of national totals					
	%				
45 Construction	7.6	9.2	5.7	6.7	4.5

The industrial production statistics Impect covers size category 1-9, but not all firms are surveyed. Firms in size category 6-9 are fully surveyed, whereas size categories 1-5 are subject to sampling. About 70 percent of the firms in size category 1-6 and 95 percent in size category 7-9 return the survey, in spite of the legal obligation to do so. Firms in size category 1-5 outside the sample are extrapolated. For this extrapolation, Value Added Tax data and information about the existence of firms is used. The non-response in size categories 6-9 is imputed.

Size category 0 (no employees) is not surveyed. Its enterprise data are estimated on the basis of the turnover figures provided in the Value Added Tax declarations. The relationship between Value Added Tax-declared turnover and size category 0 output, intermediate consumption and value added is obtained from the structural information of category 1 firms (1 employee).

Depending on the size category, more information is requested in the survey. Firms in size category 1-3 receive a less detailed survey than firms in category 4-9. The difference between these two kinds of surveys lies in the degree of details that is requested for intermediate consumption, subcontracting and types of produced goods. In general, the production statistics contain few intermediate consumption details. This breakdown is therefore largely derived from the building materials supplies data. A total of 18 industrial groups are distinguished within the construction industry in compiling supply and use tables.

Output, intermediate consumption and value added are analysed for plausibility and continuity and, if necessary, adjusted. Constant-price analysis of output, intermediate consumption and value added is based on monthly as well as quarterly price indices. The source data and supplementary estimates are also adjusted in line with the ESA 95 rules on fixed capital formation in software, payment in kind, licensed and other services and the definition of taxes. Lastly, specific estimates are conducted in respect of turnover and cost fraud.

Impect and the estimates for the construction industry[17]

In 2004, the new production statistics, according the Impect-approach (see section 3.4.2), for the construction industry were analysed in order to check whether they were suitable to be used for the benchmark revision year 2001. Given the conventions in the ESA 95, the production level according to the new production statistics was determined. There were several difficulties with the new production statistics for the construction industry.

Firstly, it turned out that data in the production statistics were not fully consistent. The level of output of construction commodities was 4,800 million euro higher than the sum of the specified output of construction commodities. It is assumed that the output level is correct; the difference of 4,800 million euro is distributed in accordance with the product specification reported.

Secondly, the output level in the new production statistics (including concealed maintenance and own-account construction) turned out to be 6,700 million euro higher than before revision. On the use side this resulted in 4,500 million euro more use of building materials and 2,000 million euro more value added, see table 3.12.2.

Table 3.12.2 Output in the construction industry, 2001

	Before revision	New production statistics	Alternative
	billion euro		
Output	64.6	71.3	66.8
Interm cons of build materials excl subcontr	19.8	24.7	21.5
Interm cons of subcontracting	15.2	14.9	14.9
Interm cons of services	6.4	6.7	6.3
Gross value added	23.2	25.1	24.2
Wages and salaries	15.5	16.6	16.0
Operating surplus / mixed income	7.8	8.5	8.2
Interm cons of build materials excl subcontr as a percentage of output	0.307	0.346	0.322
Wages and salaries as a percentage of gross value added	0.668	0.661	0.661

An analysis of net production shows that the new production statistics results in much higher fixed capital formation in new dwellings and buildings than before the benchmark revision. Fixed capital formation in new dwellings should be 3,700 million euro higher (38 percent)

[17] This section is a summary of a more detailed paper by Alex Lammertsma, 25 May 2005, '*Van bron naar eindproduct: de Nationale rekeningen voor de bouwnijverheid*'. This paper is available in Dutch, only. Translation of title : From source to final product: the National accounts for construction industry.

and the fixed capital formation in new buildings were up 1,600 million euro (19 percent). On the other hand, the fixed capital formation in civil engineering were at the level before the benchmark revision. Thus, the main conclusion of this analysis was that the production level in the new production statistics according Impect was much too high.

Secondary sources confirmed this conclusion. The statistics on building in progress (SBP) do not confirm the high production levels. The SBP is the statistical result of information from local authorities about building permits. To obtain a building permit, the value of the project must be reported to the local authorities. This value is the basis for the legal fees. As firms try to minimise these fees, the production value according the SBP is a lower limit for net production (gross production less subcontracting). As a consequence of supplemental work actual production will be higher. However, for newly built dwellings and buildings the net production according to the new Impect production statistics is improbably high compared with the values from the SBP. For newly built dwellings, for example, this would result in a production price of 184 thousand euro (excluding land) instead of 134 thousand euro before revision (which level is consistent to the SBP). Furthermore, the statistics of fixed capital formation show that the fixed capital formation in civil engineering and buildings are much lower than before revision. Civil engineering is 1,200 million euro too high, for buildings this is 300 million euro.

Another inconsistency appeared for the use of building materials. The new Impect production statistics for the building materials industry, put the production of wood and concrete about 500 million euro lower than before revision. Most of this reduction – 350 million euro – was for the production of the concrete and cement industry. Following the new production statistics for the construction industry, the use of buildings material should be much higher. This was therefore another sign that the production level in the construction industry was much too high. To balance the supply of building materials, the intermediate consumption in construction industry should be lowered by 1,450 million euro. Given the use of building materials of 11,300 million euro this is 12.8 percent. Applying this percentage to the use of all materials implies a reduction of 3,200 million euro compared with the new Impect production statistics.

Based on the balanced level of building materials, an alternative production level was constructed, see table 3.12.2. According to data from the labour accounts, which use the Social Statistics Database (SSD) as main source, a wage/salary level is taken of 16,000 million euro; this is 600 million euro lower than the production statistics. Assuming an unchanged labour share in enterprise income, operating surplus/mixed income must be 300 million euro lower. Furthermore, it turns out that balancing results in a lower use of services in the construction industry. The use of services increases less than proportionally to production. Given a reduction of building materials of 12.8 percent, a 6 percent reduction in the use of services is assumed. On the other hand, the level of subcontracting is more or less at the level before revision. Furthermore, a reduction in the use of subcontracting has no effect on value added: each correction in the use of subcontracting must be compensated by a correction in the supply of subcontracting as the supply of subcontracting is fully absorbed in the construction industry. Therefore the figure for subcontracting in the new production statistics seems plausible and remains unaltered. The alternative level of production is 66,800 million euro, see table 3.12.2.

There are thus three estimates for the production level in 2001. Of these, the level according to the new Impect production statistics is much too high. More specifically, wages and

salaries were not in line with the Social Statistics Database (SSD), production of new dwellings and new buildings was not consistent with fixed capital formation, and the supply of building materials was too low to realise the output level according to the new production statistics. On the other hand, the alternative level of 66,800 million euro is based on too many assumptions. Therefore, it was decided to use the data for 2001 before the benchmark revision and to balance them. These figures turned out to fit well with statistics of fixed capital formation and building materials. After completion of the benchmark revision for 2001, additional investigations showed that the high output level of construction from the new Impect production statistics had been caused by teething problems. More specifically, the high level was caused by the procedure used for grossing up and wrong imputations. The latter were mainly caused by merging of firms and bankruptcies. In total production was about 4,000 million euro too high. These problems have been overcome for subsequent years.

Exhaustiveness

The data obtained from the production statistics are incomplete. For example, cost fraud is not covered and is therefore estimated separately as described in chapter 7 (see table 7.5.2). Separate estimates are also made in respect of own-account construction by households and concealed maintenance. Voluntary building activities, which must also be taken into account in the national accounts, are implicitly covered by own-account construction estimates. There are no separate estimates for other voluntary activities – such as help with church building – because of their marginal scale. The supplementary estimate in the construction industry for exhaustivity is moderate. As is the result in table 7.5.2, the supplementary estimate for construction output for exhaustiveness is 1,471 million euro (column (14) in the process table 3.12.0).

3.13 Wholesale and retail trade, repair of cars, motorcycles and consumer articles (SIC 50 – 52)

3.13.0 Summary and process table

Table 3.13.0 Process table of output, intermediate consumption and value added of wholesale and retail trade, repair of cars, motorcycles and consumer articles, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*103992*								*-5 369*	*98 623*
Intermediate cons.	*49 690*								*-4 766*	*44 924*
Value added	*54 302*								*-604*	*53 698*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*98 623*	*-4 776*	*422*		*2 361*	*-1 342*	*95 288*
Intermediate cons.	*44 924*	*-4 787*	*310*		*340*	*247*	*41 034*
Value added	*53 698*	*11*	*112*		*2 022*	*-1 589*	*54 254*

Explanation process table

(1) Surveys & censuses: These data refer to the survey-based production statistics.

(9) Other: This refers to data validation and conceptual (definitional) adjustments which could not be separated at the time the process table was compiled. For wholesale car trade, this included an import tax, which still had to be deducted from the output data.

(11) Data validation: For car trade and car service, turnover data from the survey were not checked. Implausible values were corrected by national accounts using historically realistic ratios between turnover and intermediate consumption.
One multinational was incorrectly included in the production statistics and was removed by national accounts. Payments on patents and royalties by one computer company to its parent company abroad were incorrectly included in operating costs and were removed by national accounts. The rationale of this adjustment is due to the bookkeeping practice of this multinational enterprise. The bookkeeping records of the multinational enterprise and the national accounts definition of output and intermediate consumption of transactions in royalties and licences did not coincide. The relevant assets were owned by a non-resident unit.

(14) Explicit exhaustiveness: Estimates for concealed activities are explained in section 3.13.1 and in the annex 3.1. This column relates to the supplementary output estimate for 'white spaces' (pharmacies and waste paper 2,074 million euro) and hidden activities (287 million euro). The latter estimate is related to repair of cars.

In 2001, the output of trade and repair (SIC 50-52) amounted to 95,288 million euro, or 11.2 percent of total output (see table 3.13.1). Intermediate consumption and gross value added (basic prices) were 9.0 and 13.6 percent respectively of the national totals.

Trade and repair cover the following categories:
- motor vehicles/cycles (SIC 50);
- wholesale trade (excluding motor vehicles/cycles) (SIC 51);
- retail trade (excluding motor vehicles/cycles) (SIC 52).

The motor vehicles/cycles trade is discussed in section 3.13.1, the wholesale trade in section 3.13.2 and the retail trade in section 3.13.3.

Table 3.13.1 Output, intermediate consumption and value added of wholesale and retail trade, repair of cars, motorcycles and consumer articles, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
50 Trade, repair motor vehicles/cycles	14 604	7 676	6 928	3 885	2 890
51 Wholesale trade (excluding motor vehicles/cycles	54 022	23 166	30 856	16 996	13 915
52 Retail trade and repair (excluding motor vehicles/cycles)	26 662	10 192	16 470	9 851	6 661
50-52 Trade and repair	95 288	41 034	54 254	30 732	23 466
As % of total trade and repairs					
	%				
50 Trade, repair motor vehicles/cycles	15.3	18.7	12.8	12.6	12.3
51 Wholesale trade (excluding motor vehicles/cycles	56.7	56.5	56.9	55.3	59.3
52 Retail trade and repair (excluding motor vehicles/cycles)	28.0	24.8	30.4	32.1	28.4
50-52 Trade and repair	100.0	100.0	100.0	100.0	100.0
As % of national totals					
	%				
50 Trade, repair motor vehicles/cycles	1.7	1.7	1.7	1.7	1.7
51 Wholesale trade (excluding motor vehicles/cycles	6.3	5.1	7.8	7.5	8.2
52 Retail trade and repair (excluding motor vehicles/cycles)	3.1	2.2	4.1	4.3	3.9
50-52 Trade and repair	11.2	9.0	13.6	13.5	13.9

3.13.1 Trade and repair of motor vehicles/cycles (SIC 50)

In 2001, the output of trade and repair of motor vehicles/cycles (SIC 50) amounted to 14,604 million euro, or 1.7 percent of total output (see table 3.13.2). Intermediate consumption and gross value added (basic prices) both were also 1.7 percent of the national totals.

The trade and repair of motor vehicles/cycles generated 15.3 percent of total trade and repair output and accounted for 12.8 percent of total trade and repair gross value added (basic prices).

This category (SIC 50) covers the wholesale and retail trade in, and repairs of, company vehicles, private vehicles and motorcycles. Service stations also come under this heading.

Production statistics are the principal source for estimates of this category. Since these statistics cover the entire population (all size categories), there is no need for supplementary

estimates in respect of missing units. Basic information is available at the SIC five-digit code level. Activities are included in the following six categories:

- wholesale trade in motor vehicles and motorcycles;
- retail trade in motor vehicles and motorcycles;
- motor vehicles service enterprises;
- wholesale trade in motor vehicle and motorcycle components;
- retail trade in motor vehicle and motorcycle components;
- service stations.

Table 3.13.2 Output, intermediate consumption and value added of the motor vehicles trade, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
50 Trade, repair motor vehicles/cycles	14 604	7 676	6 928	3 885	2 890
As % of total trade and repair					
	%				
50 Trade, repair motor vehicles/cycles	15.3	18.7	12.8	12.6	12.3
As % of national totals					
	%				
50 Trade, repair motor vehicles/cycles	1.7	1.7	1.7	1.7	1.7

A number of adjustments are made to tally the source material with the ESA 95 definitions. The production statistics questions relate to turnover. This is also the case with trade volumes. In the national accounts context, only the trade margins achieved are included in the output of the units concerned. Table 3.13.3 provides an example of the relationship in national accounts between trade margins and output in the SIC 50.

Table 3.13.3 Trade margin and output in SIC 50, 2001

		Trade and repairs	Service stations	Vehicle services	Total SIC 50
		million euro			
1	Trade margin	4 356	743	10	5 109
2	Other output	7 370	132	1 993	9 495
3=1 + 2	Total output	11 726	875	2 003	14 604
4	Intermediate consumption	6 042	428	1 206	7 676
5=3 – 4	Gross value added (basic prices)	5 684	447	797	6 928

A separate, supplementary estimate of motor vehicle maintenance and repairs is made in conjunction with concealed activities. Total maintenance charges are estimated on the basis of the service life of the existing vehicle stock and average mileage. This information was for the major part derived from statistics of Statistics Netherlands, supplemented with specific information from external sources (branch organisations, etc.). A similar approach is adopted with regard to damage repairs. Here also, next to information from Statistics Netherlands, information from several external sources was used (among which car accidents insurance

companies, VNA (an umbrella organisation for car lease companies), FOCWA, etc. The difference between this estimate and the production statistics totals provides an indication of the extent of concealed production.

Table 3.13.4 Calculation of vehicle stock service output and repairs, 2001

Vehicles stock maintenance		Motor-cycles	Private vehicles				Company cars	Total
			<2 years	2-5 years	>5 years	Total		
1	Number of vehicles (annual average x 1000)	449	1 134	1 902	3 589	6 625	974	8 048
2	Average km/year						30 340	
3	Km/service						24 000	
4=1x2/3	Total services per year	449	1 134	1 902	3 589	6 625	1 231	8 305
5	Cost per service (euro)	202	252	278	302	290	1 259	429
6=5x4	Service output (million euro)	91	286	529	1 084	1 899	1 550	3 540
Vehicle stock repairs		**Com-pany cars**	**Private vehicles**					**Total**
			Company			Private	Total	
			Total	Lease	Property			
7	Number of vehicles (annual average x 1000)	974	771	457	314	5 854	6 625	7 599
8	Vehicle damage per year	25%	68%	100%	22.5%	22.5%	36%	34%
9=7*8	Number of damage incidents (x 1000)	243	527	457	71	1 317	2 372	2 616
	Average damage cost							
10	- Federation of Netherlands Coachwork Enterprises (80%)							1 294
11	- Other (20%)							1 394
12	Average FOCWA[18] and other (average 10 and 11)							1 314
13=9*12	Output of repairs (million euro)	320	693	600	93	1 730	3 116	3 436
14=6+13	Output of services and repair (million euro)							6 976

The calculation breakdown is shown in Table 3.13.4. Unlike the calculations in the period 1995-2001, we now assume that all cars are repaired annually except company cars. The table shows that the output of services and repair based on characteristics of the fleet of cars, average mileage, etc. would be 6,976 million euro in 2001. The output according to the production statistics amounted only to 6,421 million euro. The difference is considered to be concealed output of motor vehicle maintenance and repair services. However, since the price level of concealed output is normally lower (assumption 50 percent lower), total output of concealed maintenance and repair services was estimated at 287 million euro. This means that total production value for maintenance and repair of motor vehicles for 2001 was estimated at 6,421 million euro (value from production statistics) plus 287 million euro (concealed value) = 6,708 million euro. This is part of the total output of SIC 50 in table 3.13.2.

[18] FOCWA is the Netherlands Association of Coachwork Enterprises. It is an active entrepreneurs association with approximately 2,000 members, providing work for more than 15,000 individuals. It is divided into three sections: coachwork construction (186 members), repair (1,478 members) and related activities (310 members). This last section covers five categories: caravan and camping services, motor cycle repairs, vehicle cleaning, vehicle repair and vehicle spray-painting.

3.13.2 Wholesale trade (excluding motor vehicles/cycles) (SIC 51)

In 2001, the output of the wholesale trade (excluding motor vehicles/cycles) (SIC 51) amounted to 54,022 million euro, or 6.3 percent of total output (see table 3.13.5). Intermediate consumption and gross value added (basic prices) were 5.1 and 7.8 percent respectively of the national totals.

The wholesale trade (excluding motor vehicles/cycles) generated 56.7 percent of total trade and repair output and accounted for 56.9 percent of total trade and repair gross value added (basic prices).

Table 3.13.5 Output, intermediate consumption and value added of the wholesale trade (excluding motor vehicles/cycles), 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
51 Wholesale trade (excluding motor vehicles/cycles)	54 022	23 166	30 856	16 996	13 915
As % of total trade and repair					
	%				
51 Wholesale trade (excluding motor vehicles/cycles)	56.7	56.5	56.9	55.3	59.3
As % of national totals					
	%				
51 Wholesale trade (excluding motor vehicles/cycles)	6.3	5.1	7.8	7.5	8.2

The wholesale trade (excluding motor vehicles/cycles) industry (SIC 51) encompasses all units primarily concerned with wholesale activities. Institutional registration is adopted in this field, which means that, in addition to trade, wholesale activities involve numerous secondary activities, such as repairs, production of industrial goods, training and computer services. In addition to 'genuine' wholesale activities, this category relates to commercial intermediation, which is the only aspect not covered by production statistics. The national accounts estimates are compiled using five-digit SIC data and seven subcategories are distinguished at operational level.

Since the start of Impect, commercial intermediation is also covered by production statistics.

General adjustments are also made for fraud, fixed capital formation in software and aggregation of research activities. Aggregation of research activities does not affect value added[19].

[19] The 'aggregation of research activities' concerns the grossing up of research. It is internal research within the enterprise for own (intermediate) consumption. This is part of both output and intermediate consumption, so there is no impact on GDP. In this way, the registration can be referred to as 'gross recording' of research activities.

3.13.3 Retail trade and repair (excluding motor vehicles/cycles) (SIC 52)

In 2001, the output of the retail trade and repair (excluding motor vehicles/cycles) (SIC 52) amounted to 26,662 million euro, or 3.1 percent of total output (see table 3.13.6). Intermediate consumption and gross value added (basic prices) both were 2.2 and 4.1 percent respectively of the national totals.

Retail trade and repair (excluding motor vehicles/cycles) generated 28.0 percent of total trade and repair output and accounted for 30.4 percent of total trade and repair gross value added (basic prices).

Table 3.13.6 Output, intermediate consumption and value added of the retail trade and repair (excluding motor vehicles/cycles), 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
52 Retail trade and repair (excluding motor vehicles/cycles)	26 662	10 192	16 470	9 851	6 661
As % of total trade and repair					
	%				
52 Retail trade and repair (excluding motor vehicles/cycles)	28.0	24.8	30.4	32.1	28.4
As % of national totals					
	%				
52 Retail trade and repair (excluding motor vehicles/cycles)	3.1	2.2	4.1	4.3	3.9

The retail trade (SIC 52) encompasses all units primarily engaged in retail activities. Institutional registration is adopted in this field, which means that – in addition to trade – retailing involves a large number of secondary activities such as repairs, production of industrial goods, training and computer services. This category is fully covered by the production statistics. National accounts estimates are compiled using five-digit SIC data and three subcategories are distinguished at operational level.

As in the case of the motor vehicles trade, the source data are supplied with reference to turnover. Turnover data are converted to trade margins along the lines used for the automobile industry (see section 3.13.2). General adjustments are also made for fraud, fixed capital formation in software and aggregation of research activities. Aggregation of research activities does not affect value added.

3.14 Hotels and restaurants (SIC 55)

3.14.0 Summary and process table

Table 3.14.0 Process table of output, intermediate consumption and value added of wholesale and retail trade, repair of cars, motorcycles and consumer articles, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models a.*	*b.*	*c.*	*d.*	*Tot.*	*Other*	*Total*
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*14 598*								*-163*	*14 435*
Intermediate cons.	*7 865*								*-188*	*7 677*
Value added	*6 733*								*25*	*6 758*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*14 435*	*930*	*5*		*757*	*-33*	*16 094*
Intermediate cons.	*7 677*	*543*	*86*		*0*	*-72*	*8 234*
Value added	*6 758*	*387*	*-81*		*757*	*39*	*7 860*

Explanation process table

(1) Surveys & censuses: These data refer to the survey-based production statistics.

(9) Other: This refers to data validation and conceptual (definitional) adjustments which could not be separated at the time the process table was compiled.

(11) Data validation: For 'other accommodations' (SIC 55.200) the source data turned out to be incomplete and national accounts had to gross up the estimate.

(14) Explicit exhaustiveness: Estimates for tipping and concealed activities are explained in chapter 7.

In 2001, the output of hotels and restaurants (SIC 55) amounted to 16,094 million euro, or 1.9 percent of total output (see table 3.14.1). Intermediate consumption and gross value added (basic prices) were 1.8 and 2.0 percent respectively of the national totals.

Table 3.14.1 Output, intermediate consumption and value added of hotels and restaurants industry, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	Oper. surpl.
	million euro				
55 Hotels and restaurants	16 094	8 234	7 860	4 076	3 659
As % of national totals					
	%				
55 Hotels and restaurants	1.9	1.8	2.0	1.8	2.2

Hotels and restaurants (SIC 55) are divided into the following categories:

- cafés, restaurants, etc. (SIC 55.3-55.4);
- hotels, etc. (SIC 55.1-55.2);
- other (SIC 55.5).

These categories are dealt with in sections 3.14.1, 3.14.2 and 3.14.3 respectively.

A highly comprehensive production statistics is available for estimates in the hotels and restaurants industry. In 2001, the figures for SIC 55 are based on the new production statistics estimated by the Impect method. Adjustments are specifically made for concealed activities and tipping.

Concealed production

Compilation of the data in respect of this category assumes that the survey forms used in the hotel and catering industry are completed in the same way as the tax declaration. Consequently, a supplementary estimate is explicitly made for turnover and cost fraud.

Tax authorities have conducted a variety of special investigations into concealed payments and concealed turnover in the hotel and catering industry since the 1970s. As a result, the authorities now have a great deal of information about this category and this significantly reduces opportunities for fraud. The fact that this led certain employers to 'regularise' their employees' status was sometimes reflected in the 'inexplicable' growth of this category in production statistics. Fraud was also reduced in this industry since the end of the 1970s, although the industry is not assumed to be entirely free of fraud. The surveys mentioned indicate that special account must be taken of concealed remuneration, which is hidden from the authorities by the non-declaration of certain turnover or excessively high other expenditure claims.

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

Tipping

The documentary evidence in a case concerning compliance with collective agreements in a restaurant[20] indicates that tipping in restaurants and cafés accounts for 15 to 20 percent of

[20] The owner of the restaurant referred to, wanted to deduct total tips received from wages.

gross wages or roughly 4 percent of output. Since, in hotels in particular, electronic and credit card payments are frequent, employers cannot conceal corresponding tips from tax authorities. Even if these amounts are paid directly to employees they will be subject to income tax. The amounts also appear in the employers administrative data and, consequently, in the production statistics. Other cash tips are relatively insignificant, being estimated at 1 percent of turnover. In the case of other accommodation (SIC 55.2) and catering (SIC 55.5), there is very little or no tipping at all. Consequently, a supplementary estimates are not made in respect of these facilities. Total tips are evenly distributed over wages and salaries and operating surplus/mixed income.

3.14.1 Cafés, restaurants, etc. (SIC 55.3 and 55.4)

In addition to the activities mentioned in the description, this category (SIC 55.3 and 55.4) includes cafeterias, lunchrooms, snack bars, ice-cream parlours, etc. The following two operational categories are distinguished:

- cafés;
- restaurants, etc.

In addition to the principal activity, trade frequently appears as a secondary activity in this category. Trade volumes are converted to trade margins (see section 3.13) for the sake of alignment with the national accounts definition. The category is fully covered by production statistics (according the Impect methodology). Adjustments are made for fraud as well as the conversion of turnover data to trade margins, fixed capital formation in software and the aggregation of research activities. The latter does not affect value added.

3.14.2 Hotels, etc. (SIC 55.1 and 55.2)

Apart from hotels, this category includes hotel-restaurants, youth hostels, campsites, holiday homes and the like (SIC 55.1 and 55.2). The following two operational categories are distinguished:

- hotels;
- other accommodation.

In addition to the principal activity, trade frequently appears as a secondary activity in this category. Trade volumes are converted to trade margins (see section 3.13) for the sake of alignment with the national accounts definition. The category is fully covered by production statistics. Adjustments are made for fraud as well as the conversion of turnover data to trade margins, fixed capital formation in software and the aggregation of research activities. The latter does not affect value added.

A special supplementary estimate is made in the other accommodations category in respect of unobserved privately-owned recreational accommodation. The decision on the estimate of the rental value of privately-owned property states that recreational accommodation data can be calculated under two headings, namely hotels and other accommodation. The Netherlands decided to register under other accommodation, which covers all other recreational accommodations.

Recreational accommodation

Only part of this category is surveyed. The hotels and restaurants statistics cover holiday park accommodations (SIC 55.2), including both park-owned dwellings and private accommodation rented by the park. The accommodation statistics indicates a much greater number of recreational dwellings, including holiday apartments, which are covered by a supplementary estimate. For this purpose, reference is made to data from the 1996 report on single-storey holiday properties[21] in the Netherlands, which covered 30,797 recreational dwellings, located in 352 complexes throughout the country. Table 3.14.2 provides a breakdown of property ownership into single-storey accommodation parks.

Table 3.14.2 Single-storey property ownership in parks, 1996

	%
Company ownership	52
Investors' collective	9
Private	39
Total	100

The table shows that 39 percent of all single-storey properties are privately owned and subject to different leasing arrangements, as indicated in table 3.14.3. Thus, 51 percent of all individual owners organise (some) leasing themselves, while 24 percent (also) lease through tour operators.

Table 3.14.3 Leasing of second homes in parks, 1996

		Adjusted to 100 percent
	%	
Individual second-home owners	51	25
Own firm/park	64	31
Tourist Association registration centre	32	16
Specialist leasing bodies	34	16
Tour operators	24	12
Total		100

Many owners lease their property in various different ways, which is why the first column of figures in table 3.14.3 does not add up to 100 percent. Nevertheless, for the purpose of identifying actual leasing arrangements, the structural breakdown in the first column is assumed to be representative. On this basis, for example, it can be concluded that leasing through ones own firm/park accounts for approximately 31 percent of individually-owned dwellings. The number of individually-owned park dwellings for which owners directly receive revenue through the Tourist Association (TA), specialist leasing organisations or tour operators (minus agency costs) is (1 – 0.31)*0.39*30,797= 8,287.

The number of dwellings of which revenues go directly to or through the parks is equivalent to 31 percent of individually-owned park property. The 31 percent figure is also assumed to apply to collectively owned single-storey dwellings (table 3.14.3, second line). In conjunction with the 52 percent of company-owned property, this would correspond to 0.31*(39 + 9) percent + 52 percent = 66.88 percent of 30,797 = 20,597 dwellings.

[21] Report published by the Netherlands Research Institute for Recreation and Tourism: Single-storey holiday properties in the Netherlands, 1996.

The supplementary estimate of recreational accommodation is based on the number quoted in the accommodation statistics (74,244 on average in 1995, including apartments) minus park-rented single-storey dwellings: 74,244 minus 20,597 = 53,647 dwellings. These dwellings are hired out partly by the TA and partly by the owner or are not leased at all. In the latter case, an additional calculation is required for owner-use of recreational dwellings. There are 30,797 minus 20,597 = 10,200 recreational dwellings in the parks.

The additional facilities available in the large parks are not available in detached dwellings. As a result, correspondingly high prices cannot be charged and the dwellings are leased less frequently in the low season. This means that daily income from these dwellings is significantly lower. The leasing season is assumed to last for 8 weeks during the high season and 8 weeks in the early and late seasons at 2/3 of the high-season price.

In addition to the leasing of owned recreational property, the holiday park production statistics covers private rental income, insofar as the park is involved. Use is determined on the basis of corresponding turnover, but is not imputed if leasing is not managed by the park. A supplementary estimate of use is made on the basis of park visitor numbers in the light of a supplementary estimate of the revenue of private park accommodation. The owner-occupier cost structure is applied to dwellings not located in parks.

3.14.3 Other (SIC 55.5)

This category (SIC 55.5) covers the activities of canteens and caterers. At operational level, these groups are combined into a single category.

In addition to the principal activity, trade frequently appears as a secondary activity in this category. Trade volumes are converted to trade margins (see section 3.13) for the sake of alignment with the national accounts definition. The category is fully covered by production statistics. As well as the conversion of turnover data to trade margins, adjustments are made for fraud (see section 3.14.0), fixed capital formation in software and the aggregation of research activities. The aggregation of research activities does not affect value added.

3.15 Transport, storage and communication (SIC 60, 61, 62, 63 and 64)

3.15.0 Summary and process table

Table 3.15.0 Process table of output, intermediate consumption and value added of transport, storage and communication, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*71 031*								*-9 304*	*61 727*
Intermediate cons	*44 151*								*-9 502*	*34 649*
Value added	*26 880*								*199*	*27 079*

	Basis (Total)	Adjustments					Final estimate
		Data val.	Concept.	Cut off	Exhaust.	Balancing	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	million euro						
Output	*61 727*	*1 256*	*338*			*14*	*63 335*
Intermediate cons	*34 649*	*-215*	*531*			*6*	*34 971*
Value added	*27 079*	*1 471*	*-193*			*7*	*28 364*

Explanation process table

(1) Surveys & censuses: These data refer to the survey-based production statistics.

(9) Other: This refers mostly to corrections for advances on payments, continued payments, and outsourcing of transport services (and some other services). The *gross* administration of these activities in the production statistics had to be changed into the *net* administration of national accounts.

(11) Data validation: Data of two transport companies were registered on a financial-year basis and were adjusted by national accounts into calendar-year data. Data of one state company were not administered in accordance with national accounts definitions either and were also adjusted. Another state company did not report its fixed capital formation on own account in the survey, but these could be found in its annual report. Subsidies to tram and bus companies were adjusted based on more reliable information from local goverment. Government services related to land (SIC 63.210) were adjusted to comply with the standardised calculation of consumption of fixed capital (PIM) at national accounts. Mail services were changed from gross to net registration.

In 2001, the output of transport, storage and communication (SIC 60-64) amounted to 63,335 million euro, or 7.4 percent of total output (see table 3.15.1). Intermediate consumption and gross value added (basic prices) were 7.7 and 7.1 percent respectively of the national totals.

Some 26.0 percent of total transport, storage and communication output is generated by land transport, 8.5 percent by water transport, 11.7 percent by air transport, 19.8 percent by transport services and 34.0 percent by post and telecommunications. The corresponding shares of total value added (basic prices) in this category were 34.3, 6.4, 7.7, 19.0 and 32.6 percent.

Table 3.15.1 Output, intermediate consumption and value added of transport, storage and communication, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
60 Land transport	16 474	6 740	9 734	6 186	3 483
61 Water transport	5 377	3 561	1 816	596	1 281
62 Air transport	7 435	5 265	2 170	1 683	431
63 Supporting transport activities	12 539	7 136	5 403	3 068	2 395
64 Post and telecommunications	21 510	12 269	9 241	4 501	4 743
60-64 Transport, storage and communication	63 335	34 971	28 364	16 034	12 333
As % of total transport, etc.					
	%				
60 Land transport	26.0	19.3	34.3	38.6	28.2
61 Water transport	8.5	10.2	6.4	3.7	10.4
62 Air transport	11.7	15.1	7.7	10.5	3.5
63 Supporting transport activities	19.8	20.4	19.0	19.1	19.4
64 Post and telecommunications	34.0	35.1	32.6	28.1	38.5
60-64 Transport, storage and communication	100.0	100.0	100.0	100.0	100.0
As % of national totals					
	%				
60 Land transport	1.9	1.5	2.4	2.7	2.1
61 Water transport	0.6	0.8	0.5	0.3	0.8
62 Air transport	0.9	1.2	0.5	0.7	0.3
63 Supporting transport activities	1.5	1.6	1.4	1.3	1.4
64 Post and telecommunications	2.5	2.7	2.3	2.0	2.8
60-64 Transport, storage and communication	7.4	7.7	7.1	7.1	7.3

At the 2-digit level, transport, storage and communication are subdivided into:

- land transport (SIC 60);
- water transport (SIC 61);
- air transport (SIC 62);
- supporting transport activities (SIC 63);
- post and telecommunications (SIC 64).

The estimate of output, intermediate consumption and gross value added (basic prices) under the different SIC headings is described in sections 3.15.1 to 3.15.5 inclusive.

3.15.1 Land transport (SIC 60)

Land transport (SIC 60) is described by six separate production statistics relating to rail transport, public road transport, taxi transport, other regulated and unregulated road passenger

transport, goods transport and pipeline transport. These production statistics cover approximately 65.7 percent of total value.

Table 3.15.2 Output, intermediate consumption and value added of land transport, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
60 Land transport	16 474	6 740	9 734	6 186	3 483
As % of total transport, storage and communication					
	%				
60 Land transport	26.0	19.3	34.3	38.6	28.2
As % of national totals					
	%				
60 Land transport	1.9	1.5	2.4	2.7	2.1

The data provided by reporting companies are subjected to automatic and more specific expert plausibility checks and – insofar as necessary – corrected. Subsequently, the data are levelled up using data from the tax authorities (value added tax and corporation tax). The newly obtained totals including supplementary estimates by industry group are checked again on plausibility.

In addition to the production statistics, annual reports are available from the different transport enterprises surveyed. Nevertheless, these are used only for clarification, since the production statistics provide more information in greater detail.

3.15.2 Water transport (SIC 61)

Water transport (SIC 61) is described in two separate production statistics, namely those for shipping and inland shipping. These statistics cover approximately 68.2 percent of total value.

Table 3.15.3 Output, intermediate consumption and value added of water transport, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
61 Water transport	5 377	3 561	1 816	596	1 281
As % of total transport, storage and communication					
	%				
61 Water transport	8.5	10.2	6.4	3.7	10.4
As % of national totals					
	%				
61 Water transport	0.6	0.8	0.5	0.3	0.8

The data provided by reporting companies are subjected to automatic and more specific expert plausibility checks and – insofar as necessary – corrected. Subsequently, the data are levelled up using data from the tax authorities (value added tax and corporation tax). The newly obtained totals including supplementary estimates by industry group are checked again on plausibility.

3.15.3 Air transport (SIC 62)

Air transport (SIC 62) is observed in a survey by the same name. This statistics covers the entire category, so that supplementary estimates are unnecessary. Since some of the responding firms operate with reference to a financial year that does not correspond to a statistical year, a suitable adjustment is made.

Table 3.15.4 Output, intermediate consumption and value added of air transport, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
62 Air transport	7 435	5 265	2 170	1 683	431
As % of total transport, storage and communication					
	%				
62 Air transport	11.7	15.1	7.7	10.5	3.5
As % of national totals					
	%				
62 Air transport	0.9	1.2	0.5	0.7	0.3

3.15.4 Supporting transport activities (SIC 63)

The production statistics in respect of supporting transport activities involve several separate surveys relating to loading, unloading and transfer; storage; land transport services; water transport services; airports and other air transport services; travel organisation and agency services and tourist information; dispatchers, ship brokers, freighting, weighing and measuring. Altogether, the surveys cover 80.3 percent of total value added.

Table 3.15.5 Output, intermediate consumption and value added of supporting transport activities, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
63 Supporting transport activities	12 539	7 136	5 403	3 068	2 395
As % of total transport, storage and communication					
	%				
63 Supporting transport activities	19.8	20.4	19.0	19.1	19.4
As % of national totals					
	%				
63 Supporting transport activities	1.5	1.6	1.4	1.3	1.4

The data provided by reporting companies are subjected to automatic and more specific expert plausibility checks and – insofar as necessary – corrected. Subsequently, the data are levelled up using data from the tax authorities (value added tax and corporation tax). The newly obtained totals including supplementary estimates by industry group are checked again on plausibility.

3.15.5 Post and telecommunications (SIC 64)

The post and telecommunications production statistics cover a number of separate surveys, relating to national and local postal services, courier services and telecommunications. Altogether, the surveys cover 97.1 percent of total value added. The data provided by reporting companies are subjected to automatic and more specific expert plausibility checks and – insofar as necessary – corrected. The remaining 2.9 percent of value added is obtained from supplementary estimates, e.g. for small companies.

Table 3.15.4 Output, intermediate consumption and value added of post and telecommunications, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	of which Oper. surpl.
	million euro				
64 Post and telecommunications	21 510	12 269	9 241	4 501	4 743
As % of total transport, storage and communication					
	%				
64 Post and telecommunications	34.0	35.1	32.6	28.1	38.5
As % of national totals					
	%				
64 Post and telecommunications	2.5	2.7	2.3	2.0	2.8

In addition to the production statistics, annual reports are available from a number of telecom companies surveyed which are used sometimes for explanation and additional information.

3.16 Financial intermediation (SIC 65, 66 and 67)

3.16.0 Summary and process table

Table 3.16.0. Process table of output, intermediate consumption and value added of financial intermediation, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and models a.*	*b.*	*c.*	*d.*	*Tot.*	*Other*	*Total*
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*4 667*	*20 401*			*4 804*		*1 206*	*6 010*		*31 078*
Intermediate cons.	*1 535*	*15 718*			*6 416*		*430*	*6 846*		*24 099*
Value added	*3 132*	*4 683*			*-1 612*		*776*	*-836*		*6 979*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*31 078*	*0*	*17 478*	*64*		*883*	*49 503*
Intermediate cons.	*24 099*	*-2 721*	*2 530*	*64*		*1 186*	*25 158*
Value added	*6 979*	*2 721*	*14 948*	*0*		*-303*	*24 345*

Explanation process table

(1) Surveys & censuses: Communal credit associations were surveyed for the Consumer Credit Statistics. Consumer credit provided by independent finance houses were taken from a survey by the Financial Market Authority (*Authoriteit Financiële Markten*, AFM).

(2) Administrative records: Data for the Dutch Central Bank (DNB) were taken from the DNB annual account. For almost all other financial corporations within SIC 65, data were taken from DNB supervisory reports and annual reports.
Data for pension funds and insurance companies were taken from the Insurance Board (PVK). Data for pension funds and insurance companies not supervised by the Insurance Board were taken from annual reports.
Data for commission agents, share dealers, the stock exchange, corporations providing financial infrastructure, insurance intermediaries, and 'other activities auxiliary to insurance and pension funding' (SIC 67) were taken from annual reports, reports by trade associations or supervisory reports.

(5) CFM & ratios: For Special Purpose Entities (SIC 65.234) exports and imports were taken from balance of payment data of DNB (a survey). These were then lowered with re-exports (calculated using a ratio on exports and a ratio on net exports) and increased by output for the domestic market (also calculated using a ratio on exports and a ratio on net exports).

(7) Other extrapolations + models: For exchange dealers, exchange bureaux and mortgage agents, agents and market makers and actuarial and pension consultancy extrapolations were made based on historical survey data dating from 1995 using growth rates of closely related industries like the assurance intermediairies.

(11) Data validation: The data for pension funds and insurance companies needed to be adjusted for administration costs which could not be identified. These were filtered out from the data sources directly. This concerns predominantly labour costs which could be taken instead from administrative records collected by labour accounts.

(12) Conceptual adjustments: This includes FISIM, which is explained hereafter under the heading 'adjustments' in section 3.16.1.

In banking, the cost of flex workers are in the reports a part of the wages. According to ESA 95 they should be recorded as intermediate consumption. Therefore these costs are removed from the wages and added to intermediate consumption. In this case, the adjustment for temporary employees is equal to their total output level in 2001 (1,046 million euro). For all other costs that incur from flex work, it is assumed that 70 percent should be regarded as intermediate use as well. Hence, for this remainder an additional correction is made in order of 397 million euro.

(15) Balancing: This includes adjustments made to achieve consistency between labour accounts and national accounts.

In 2001, the total output of financial intermediation was 49,503 million euro, or 5.8 percent of total output (see table 3.16.1). Intermediate consumption and gross value added (basic prices) were 5.5 and 6.1 percent respectively of the national totals.

Table 3.16.1 Output, intermediate consumption and value added of financial intermediation, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	of which Oper. surpl.
	million euro				
65 Banking	29 091	15 390	13 701	8 888	4 806
66 Insurance and pension funding	14 641	8 099	6 542	2 886	3 590
67 Activities auxiliary to financial intermediation	5 771	1 669	4 102	2 441	1 643
65 – 67 Financial intermediation	49 503	25 158	24 345	14 215	10 039
As % of total financial intermed.					
	%				
65 Banking	58.8	61.2	56.3	62.5	47.9
66 Insurance and pension funding	29.6	32.2	26.9	20.3	35.8
67 Activities auxiliary to financial intermediation	11.7	6.6	16.8	17.2	16.4
65 – 67 Financial intermediation	100.0	100.0	100.0	100.0	100.0
As % of national totals					
	%				
65 Banking	3.4	3.4	3.4	3.9	2.8
66 Insurance and pension funding	1.7	1.8	1.6	1.3	2.1
67 Activities auxiliary to financial intermediation	0.7	0.4	1.0	1.1	1.0
65 – 67 Financial intermediation	5.8	5.5	6.1	6.3	5.9

At 2-digit level, financial intermediation is divided into banking (SIC 65), insurance and pension funding (SIC 66) and activities auxiliary to financial intermediation (SIC 67). Some 58.8 percent of total financial services is generated by banking, 29.6 percent by insurance and pension funding and 11.7 percent by activities auxiliary to financial intermediation. The corresponding shares of total gross value added (basic prices) were 56.3, 26.9 and 16.8 percent respectively. Calculation of the output, intermediate consumption and gross value added (basic prices) of the different SICs is described in detail in sections 3.16.1, 3.16.2 and 3.16.3.

Distinction from other units

The specific function of financial intermediaries is the transformation of financial instruments. Financial institutions provide financial assets to a broad public using deposits, loans, shares and other debt instruments or real estate on the one side and take-up of financial instruments by a broad public in the form of different types of debt certificates or existing asset ownership on the other side. Units investing the assets of one or several natural persons are not regarded as financial intermediaries and are not considered to generate market output. Separate legal units forming part of a group of enterprises but considered to fulfil a function closely related to financial intermediation are classified as financial intermediaries. Such units

include financial holdings, accounts departments and units incorporating specific financing structures.

Insurance corporations, for which the government, as legislator, is responsible with respect to management and premiums and payments and where certain social groups are compulsorily insured by law or regulation, are not regarded as financial intermediaries, but as government subsidiaries (public administration and social insurance).

Unit of observation

The unit of observation for financial intermediaries is largely determined by the units' reporting practice in the context of the relevant supervisory legislation which, for the banks in question, covers the consolidated total of all legal units established in the Netherlands with the principal function of financial intermediation. The concept of financial intermediation applied by the supervisory authority (the Dutch Central Bank) also includes operational lease. In the national accounts context, this activity also comes under SIC 71, Leasing of movable property. For this reason, legally independent operational lease companies which are attached to supervised banks are not covered by supervisory reports.

In the case of insurance companies, the unit of observation with reporting responsibility is the legally independent subsidiary, with the result that several units within an insurance concern report separately. Parent companies not fulfilling any insurance function are not covered in this industry, being classified under SIC 74, Other business services.

The unsupervised units are mainly fiscal/legal units, especially financial auxiliaries, classified by their principal activities.

Data collection

As a result of supervisory legislation, bank data collection is exclusively reserved to the Dutch Central Bank, apart from the gathering of specific information on labour and the wage/salary bill. To safeguard confidentiality, Statistics Netherlands does not have access to individual supervised bank reports. Specific results can be selected by agreement where required for national accounting purposes, provided no individual data are released. Statistics Netherlands also has some say in the content and details of transaction reports.

Data collection in respect of insurance corporations is similar to that applying to banks. One difference in this case, however, is that Statistics Netherlands has access to individual data. A procedure for commenting on the contents and details of transaction reports also exists.

Data on unsupervised units are mainly obtained from the analysis of annual reports. Hardly any information is available in respect of certain, less important groups of units (these units count for less than 1 percent of the value added of SIC 66). To ensure a comprehensive description, the full wages and salaries and labour data collected by Statistics Netherlands are taken as an indicator of the output and gross value added of these units.

Relations with the sector financial corporations (S 12)

A one-to-one relationship between financial intermediaries on the one hand and the financial corporations sector (S 12) on the other hand does not exist. Firms operated by natural persons,

who are exclusively financial auxiliaries, are classified under households (S 14) in the sector accounts. In addition to this overall distinction, there are four specific points of difference.

The following are classified as financial intermediaries, but not as financial corporations:
- financial/legal units engaged in activities closely related to financial intermediation, which form part of a controlling group of non-financial enterprises (see under 'Distinction from other units'). They are imputed to S 11, Non-financial corporations, in the sector accounts.

The following are classified as financial corporations and not as financial intermediaries:
- legal units engaged in operational lease which form part of a controlling group of financial corporations and are defined as elements of controlling groups designated by principal activity. In practice, this results in their classification as Other monetary financial corporations (S 122);
- Insurance corporation holdings. These are classified in the Other financial corporations sub sector (S 123);
- Professional and employers' organisations supporting financial intermediaries. These are classified in the Financial auxiliaries sub sector (S 124).

No financial intermediaries are classified under general government (S 13) in the sector accounts.

3.16.1 Banking (SIC 65)

Banking (SIC 65) consists of the following (groups of) units:
1. the Dutch Central Bank (*De Nederlandsche Bank NV*);
2. other monetary intermediation;
3. mutual funds (including money market funds);
4. communal credit associations and (independent) finance companies;
5. holding and development companies;
6. exchange dealers.

Banks are principally involved in financial intermediation, which means attracting, converting and distributing financial resources. Furthermore, they act more and more as intermediary for insurers and other service providing companies. The output of banks consists of the revenues due to the activities mentioned above. The compensation for financial intermediation is not directly charged to the customers, but is implicitly calculated in the interest income and expenses. For the other services, banks charge an explicit compensation (procuration). Banks have also income from ‘Real estate activities’ and ‘Own account fixed capital formation in software’. This part of output is recorded as ‘Other output’. So, the total output of banks consists of FISIM (Financial Intermediation Services Indirectly Measured), procuration and other output.

On the other side, banks also have costs. They have intermediate consumption of various goods and services and a large amount of labour costs.

Dutch Central Bank (De Nederlandsche Bank, DNB)

The data in question are obtained from the DNB annual accounts. These provide a formal report on the reporting year, which includes a profit-and-loss account. The annual account

becomes available four months after the end of the reporting year in question. The data are reliable and no adjustments are required.

Other money-creating financial corporations

Data in respect of other money-creating financial corporations are obtained from the combined domestic profit-and-loss accounts, ex-Article 55 of the Credit Supervision Law (*Wet Toezicht Kredietwezen*, WTK), of money-creating institutions. These are published annually by the DNB in accordance with its supervisory responsibility ten months after the end of each reporting year.

Mutual funds

Estimates in respect of these bodies are based on the Mutual Funds Supervision Law survey reporting forms which are completed quarterly by the mutual funds and money market funds registered with the DNB in the context of its supervisory responsibilities. These exhaustive data become available approximately four months after the reporting quarter. Some of the items in the results surveys can be directly extrapolated to national accounts transactions as others require breakdown.

Communal credit associations and (independent) finance companies

Estimates under this heading are based on Consumer Credit Statistics. The increase in the outstanding net receivables of the Communal Credit Banks is used to estimate output.

Netherlands Holding Company, AlpInvest, Regional Development Companies and Developing Countries Finance Company

Estimates in respect of the Netherlands Holding Company (NPM), AlpInvest, the Regional Development Companies (ROMs) and the Developing Countries Financing Company (FMO) are based on annual reports.

Exchange dealers (legal and natural persons)

The estimate in respect of exchange dealers is based on annual reports and fiscal data from the corporate information system (VIS). The VIS contains corporation tax declarations and relates to legal persons. An estimate is made, based on time series analysis of historical data.

Adjustments

Adjustment for FISIM

Since the national accounts revision of 2001, the calculation of the interest margin has been changed. This interest margin is also called FISIM (Financial Intermediation Services Indirectly Measured) now. Since the revision of 2001, the calculation as well as the allocation method have been changed. In the past, the interest margin of the banks was calculated as property income (interest, dividends, etc.) minus interest payments. The new FISIM consists of FISIM on outstanding loans and FISIM on attracted deposits. FISIM on loans is calculated as the interest received on loans minus a reference rate multiplied by the outstanding amount of loans. FISIM on deposits is calculated as the reference rate multiplied by the outstanding

amount of deposits minus the interest actually paid on deposits. So the difference between the average interest rate received on loans and the average interest rate paid on deposits on one side, and the reference rate on the other side is equal to the compensation for the services banks provide.

FISIM is allocated to user sectors and industries. In the past, FISIM was allocated in the nominal sector.

FISIM is calculated based on data about the average outstanding amounts and the interest, both divided into deposits and loans per sector. The average outstanding amounts are available for all the debit items from the sector accounts system of national accounts. The interest flows are derived from the balance sheet, using interest rates, published by the Dutch Central Bank (DNB).

Reverse offsetting

This adjustment is carried out as a correction for the services provided by financial auxiliaries (SIC 67.1) to other monetary financial institutions (SIC 65). The current source assumes that commission payments only arise between other monetary financial institutions. In practice however, remunerations (for rendered services) are made to auxiliaries as well. Whilst the payments and remunerations of commissions are obtained here as a balance figure only, this discrepancy would lead to an undervaluation of the actual output level of other monetary financial institutions. To compensate for this, the procedure of 'reverse offsetting' is applied to jointly raise the levels of output (P.11) and intermediate consumption (P.2), leaving value added unchanged. Doing so, it is assumed that - on average - 25 percent of the disposals from SIC 67.1 to SIC 65 are 'concealed' under commission payments of other monetary financial institutions. Accordingly, this amount gets added through reverse offsetting.

Adjustment for rental income

An estimate of the rental income has to be made to include the output of rental of real estate in the supply and use tables. This is done by using annual reports of a sample of banks and the Statistical Bulletin from DNB.

Adjustment for own account fixed capital formation in software

Own account fixed capital formation in software is a part of the output of SIC 65. For the valuation of the own account produced software a growth rate is used to extrapolate existing levels, using consumption of fixed capital data from the monetary financial institutions are used.

Adjustment for indirect taxes

Indirect taxes are part of costs in the bookkeeping records of banks. However, for the national accounts these taxes are allocated at the gross value added.

Adjustment for flexible workers

According to ESA 95, the output of flex workers such as temporary employees should be removed from wages and salaries and added to intermediate consumption. In this case, the

adjustment for temporary employees is equal to their total output level in 2001 (1,046 million euro). For all other costs related to flex work, it is assumed that 70 percent should be regarded as intermediate consumption, as well. Hence, for this remainder an additional adjustment of 397 million euro has been made (1,046 + 397 = 1,443 million euro, equal to the amount in the summary table below).

Adjustment for assets used in the production process within one year

The item '*bedrijfsmiddelen*' (producers' goods) in the source data contains assets that are used in the production process within one year. These assets belong to the intermediate consumption and not to gross fixed capital formation. The amount that is subtracted (in the source data) from the data on gross fixed capital formation and is added to the intermediate consumption of banks is an expert guess of 20 percent of the amount on the consumption of fixed capital in the source data. In 2001 this amount is 166 million euro.

Adjustments for payments in kind/interest reductions by money-creating financial corporations and other institutions

This heading covers inclusion in the wage/salary bill of the interest benefits available to the employees of financial corporations who contract mortgage loans with the employer. This increased employee compensation is compensated in the interest margins. The level of this benefit is calculated with reference to the number of corporation staff, the average loan and the average reduction. In this context, the average debt per employee is assumed to be somewhat greater than the debt of the average mortgage lender.

Adjustment for other payments in kind

Intermediate consumption is diminished by the amount of other payments in kind and salaries are increased by this amount.

Adjustment for other personnel costs

30 percent of the item other personnel costs from the combined domestic profit-and-loss accounts of money creating financial institutions (*Wet Toezicht Kredietwezen*, WTK) is attributed to salaries and 70 percent of this item is attributed to intermediate consumption.

Adjustment for coordination of the labour accounts and national accounts

This adjustment concerns the elimination of the difference between the results recorded for the SIC 65 wage/salary bill in labour accounts and national accounts. Output, intermediate consumption and operating surplus/mixed income associated with this difference are estimated. This coordinating adjustment is entered under SIC 65, but not in sector S 12 (dual actoring).

A numerical enumeration of the various adjustments made for the output of banking (SIC 65) in 2001 (million euro) is:

adjustment for FISIM	16 434
reverse offsetting	241
adjustment for rental income	533
adjustment for fixed capital formation in software	585
adjustment for indirect taxes	101
adjustment for temporary workers	1 443
adjustment for consumption of fixed capital of capital equipment	166
payments in kind	266
adjustment for other personnel costs	170
coordination labour accounts and national accounts	886

Special purpose entities (SPEs, SIC 65.234)

A Special Purpose Entity (SPE) is part of a foreign group of enterprises located in the Netherlands gathering financial resources from the rest of the world and grant the money abroad on their own account. The SPEs located in the Netherlands manage profit shares, royalties and film rights on behalf of the parent companies and play an important part in the financial activities of the mother companies within the scope of mergers, takeovers and capital raising. SPEs are characterised by voluminous current and property transactions, disproportional to their productive activities in the Netherlands. Their main reason for being located in the Netherlands is to gain tax benefits either in the Netherlands or in the country where the parent company is located.

Until recently, it was assumed that all SPE transactions together had on balance an almost neutral effect on the GNI. For this reason and to allow a purer analysis of the Dutch economy, SPEs were not taken into account. Recent research, however, shows that SPEs indeed affect GDP and GNI. Exclusion of SPEs also led to harmonisation problems with data from other countries. Therefore, from this revision onwards SPE transactions are completely included in the system of national accounts. Separate data will, however, remain available to facilitate analysis of certain transactions (for instance with the rest of the world), excluding SPE flows. Table 1.4 provides an overview of the volume of SPE transactions.

Table 3.16.2. Most important SPE transactions, 2001

Uses		Resources	
	mln euro		
Production account			
Intermediate consumption	6 514	Output	4 804
Value added (gross)	-1 710		
Income account (generation of income)			
Compensation of employees	311	Value added (gross)	-1 710
Operating surplus/mixed income	-2 021		
Income account (primary distribution)			
		Operating surplus/mixed income	-2 021
Interest	18 335	Interest	19 645
Dividends	17 698		
Reinvested earnings on direct foreign investment	42 021	Dividends	33 044
		Reinvested earnings on direct foreign investment	28 673
Net primary income	1 287		

The introduction of SPEs in the supply and use table has led to an increase in output and intermediate consumption of especially banking services (non-FISIM). There are also various costs involved in the administration of royalties and licences and for the operational management in the Netherlands. The value added of this 'industry' is on balance -1.7 billion euro. SPEs are largely located in the Netherlands to benefit from tax advantages. The negative value added is compensated by tax advantages gained worldwide. This does not imply that SPEs are not profitable. The flows related to property income are considerable. But the net balance is limited. After addition of net primary income from the rest of the world the final result is positive. The flows in financial accounts are in the same league as primary incomes, but the balance sheet values are significantly higher. Amounts of hundreds of billions of euro are involved.

Part of the SPEs deals with the collection and diversion of royalties and licence payments. A considerable part of the fund flows (i.e. the part that relates completely to the rest of the world) bears no direct relation to production processes in the Netherlands in the sense that there is intermediate consumption and output. Therefore, the part relating to foreign countries is entered as imports and re-exports of services.

3.16.2 Insurance and pension funds (SIC 66)

This category consists of individual life and damage insurers, pension funding and early retirement (VUT) funds. The insurance industry is distinguished by its acceptance of risks on behalf of those who are unwilling or unable to bear them. With respect to the distinction between life and property insurance, life insurance is concerned with human life and death, whilst all other types come under the heading of property insurance. The pension provisions regulated by means of collective contracts concluded by insurance companies are registered

as pension premiums. These are commercial and entrepreneurial pension-fund risks reinsured by life insurance companies and direct agreements between enterprises and life insurance companies without the intervention of a fund. Many forms of life insurance also involve a savings element.

In the Netherlands, the old age system consists of three pillars. The first pillar is formed by the basic old age pension, which is conducted by the Social Insurance Bank (*Sociale Verzekerings Bank*, SVB). This is classified under the sector S 1314 social security funds. VUT schemes are also part of the first pillar, but they are classified under SIC 66. The existing VUT funds generally operate on the basis of a capitation system, with payments to former workers being made by premiums from the actively employed and employers. The VUTs are currently being replaced by a funded system, under which they are incorporated in the category pension funds. The second pillar is formed by the occupational non-statutory pension schemes. These occupational schemes are part of (often collective) labour agreements. They are the result of negotiations between employers and employees. Basically, employees are obliged to participate in this pension scheme. By means of the Pension and Savings Fund Act, pension contributions must be placed outside the employers company. This must be done by concluding an insurance agreement with an insurance company, or establishing a company pension fund, or joining a branch (industry-wide) pension fund. Therefore, all occupational pension schemes (with the exception of a very small part executed by the central government) are classified in SIC 66. The third pillar consists of private provisions that are neither statutory, nor part of labour agreements. These are concluded with life insurance companies, which are also classified in SIC 66.

Collection of data

Life and property insurance companies, commercial pension funds (operating in a business category), enterprise pension funds (linked to an enterprise), occupational pension funds (associated with a particular industry) and burial insurers are supervised by the Insurance Board to which they are required to submit their annual figures. Life and property insurance companies must submit their data before 1 July of the following reporting year and pension funds before 1 October of year t+1. The Insurance Board then provides the information on individual companies requested by Statistics Netherlands on tape. In principle, the data are exhaustive, but not all companies supply data on time and the Insurance Board can extend the deadline. For insurers, the data collection is concluded in January of year t+2, with publication of the data in June. Data collection in respect of pension funds is concluded in May of year t+2, with publication of the results by the Insurance Board in August.

The VUT funds are subject to a partial survey (covering 95 percent of total population), which is grossed up to the whole population. The gross up ratio is based on the number of payments from the VUT funds surveyed and the total number of individual VUT recipients. The remaining funds are analysed in the light of the annual reports.

Determination of output

Output is equivalent to insurance service value plus real estate activities yields and other services. As there is no direct charge for the services of pension funds and insurance companies, output of the first part is indirectly measured. In the Netherlands, a sum of cost approach is used for the calculation of the output of insurance services. The first element –

insurance service value – represents the sum of intermediate consumption, administrative investment costs and the result of the technical account.

Output is also equivalent to the sum of the gross operating surplus, the wage/salary bill and intermediate consumption. Investment revenue in the form of rents received is classified as separate output in addition to insurance service value.

In 2001, the output of the insurance and pension funds category (SIC 66) was 14 641 million euro, broken down as follows:

life insurance	5 935
pensions	1 011
other insurance	4 567
other auxiliary insurance	6
accommodation rental	1 130
commercial property rental	1 135
accounts, etc.	575
internal government supplies	64
own-account fixed capital formation in software	203
research	15
total output	14 641

Adjustments required to generate macroeconomic data

Transactions under the prudential system are defined from a prudential standpoint, although a macroeconomic interpretation of certain transactions can reveal significant variation. This is true, for example, of revaluations and capital gains, which are dealt with differently under the prudential system and the national accounts. Some of the ensuing adjustments can be quantified relatively uniformly for all insurers, since they can be obtained from the same type of reports and supplementary data. The transactional accounts system also involves variables which cannot be directly identified from the prudential system or supplementary reports.

Tangible assets

The tangible assets supplement provides for the determination of gross fixed capital formation and consumption of fixed capital. These adjustments relate to non-residential buildings and resources and to real estate used as fixed capital formation.

Consumption of fixed capital on non-residential buildings and resources should be deducted from the intermediate consumption (P.2) and, because of the sum of cost approach, also from the output, having originally been mistakenly included under this heading. Consumption of fixed capital in respect of real estate activities in the rest of the world should not be included, since such fixed capital formation is regarded as a financial instrument (with consumption of fixed capital being recorded as a financial transaction). The consumption of fixed capital on non-residential buildings and real estate activities fixed capital formation can be derived from in-depth real estate change surveys (‘own-account’ and ‘policy-holder accounts’).

Consumption of fixed capital in respect of commercial resources can be calculated from in-depth cost breakdown consumption of fixed capital minus commercial-property consumption

of fixed capital. The latter element is covered separately in the above-mentioned change surveys. Any consumption of fixed capital in respect of real estate fixed capital formation should be registered under rents (P.112), since these are indicated 'net' in the prudential system.

Fixed capital formation in non-residential buildings and real estate (excluding 'foreign real estate') is again derived from the above-mentioned change surveys. Fixed capital formation in commercial resources can be calculated by increasing the net change in the tangible assets and reserves item from the prudential system balance by the cost-breakdown consumption of fixed capital.

This adjustment finally produces a downwards net-lending readjustment equivalent to net fixed capital formation. The balance of other financial transactions is reduced by this amount.

Reserves and overrun

The intermediate consumption item (P.2) covers reserve supplements which cannot be regarded as transactions within the macroeconomic framework. The item is therefore increased or reduced by the net change in the costs-related reserves, namely the 'pension reserves' and 'other reserves' from the prudential system balance.

Item P.2 also covers the change in the balance item for excess acquisition costs. Since this does not involve genuine expenditure (or – if preceded by a minus – receipts), this change must also be eliminated from P.2.

The third and last procedure within this category concerns the cash-transaction adjustment for corporation tax to be incorporated in the macroeconomic framework. In practice, the tax applicable in year t under the prudential system is assumed to be transferred to year t+1. This delay is achieved by replacing the prudential system amount entered under D.51 by the corresponding amount in year t-1.

The adjustments to items P.2 and D.51 produced by this standard correction are directly reflected in savings (B.8) and net lending (B.9) in the form of other financial transactions (F.0). So on balance, the adjustments do not lead to counter-entries for other current transactions or the correction of life-insurance provisions (F.611). Similarly, the cost-based insurance-service value (P.111) ultimately remains the same. Whilst operating costs are certainly affected by the two first-mentioned adjustments, the effect is neutralised by an equally large modification of the technical result.

Investment profit and loss

If included under the investment cost heading, registered losses and value reductions are eliminated, resulting in a reduction in item P.2 and an equivalent reduction in the insurance-service value, with an impact on the life-insurance provision adjustment. Here, too, net lending is not ultimately affected:

P.111	insurance service value (administrative investment costs)	–
P.2	intermediate consumption	+
B.9	net lending	0
F.611	life-insurance provision adjustment, including:	+
F.6112	net premiums	+
F.0	other financial transactions	–
B.9	net lending	0

Other technical benefits and charges

This item covers several issues. These may relate to rate differences, but receipts and portfolio-transfer payments are also noted under this heading. The latter are regarded as a special type of premium treated as a separate item. A third possibility is to regard benefits and charges as a particular form of operating costs, although this is not expected to involve substantial amounts. Depending on the underlying issue, an adjustment is made on the basis of this item.

Other benefits and charges, exceptional benefits and charges

This adjustment is intended to correct for exceptional benefits and charges which do not result from operating transactions. All cases involve items covered by the non-technical account.

Other services

Other services cover the revenue from services to third parties (= uninsured persons) and commission received. Both of these income categories are treated as negative intermediate consumption under the prudential system. This means that the intermediate consumption item (P.2) must be augmented by using P.113 other services, as a counter-entry. The amount to be adjusted can be derived from analysis of a separate report.

Interest and dividends paid

The D.41 transaction, Interest paid, cannot be directly derived from the prudential system. Any interest paid can be accounted for in two ways:

1. As part of the administrative investment costs item. Any interest paid is obtained from an in-depth cost breakdown (supplementary data). It should lead to the following standard adjustment:

P.111	insurance service value (administrative investment costs)	–
P.2	intermediate consumption	–
D.41	interest paid	+
D.44	imputed property income	–
B.9	net lending	0
F.611	life-insurance provision adjustment	0
	including:	
P.111	insurance service value	–
F.6113	imputed premiums	–

2. Analysis revealed that interest paid can also constitute a negative component of transaction D.41, Interest revenue. It is still not clear, whether this situation affects many companies. It is also unclear, whether the amount to be adjusted can be derived from in-depth analysis or whether individual investigation is required. The adjustment does not affect output.

Rents

Income from land and buildings (P.112, Rents) can entail various problems, the most significant of which can be resolved using a standard adjustment:

- The available change surveys in respect of real estate indicate no special real estate yield retained for policy holders. It is assumed that these yields are not quoted as net rental, but as 'Other investment income' in the prudential system. This net amount can be determined in proportion to the balance value (which is known). The estimated amount needs to be transferred from D.4, Investment revenue, to P.112 Rents.
- Revenue from land and buildings in the prudential system is presented net, that is after deduction of administrative costs of real estate activities. Rent received from residents must be recorded gross in the transactional accounts system, so that administrative costs must be added with a simultaneous corresponding increase in intermediate consumption. The real estate change surveys indicate both gross and net income. The difference between the two, minus consumption of fixed capital (see standard adjustment 1), can be regarded as real estate administrative costs. This amount includes a supplementary estimate of the difference between gross and net real estate yields for policy holders that is not separately identified. The adjustment takes the following form:

P.112	rent	+
P.1	output	+
P.2	intermediate consumption	+
B.2	operating surplus (gross)	0
B.9	net lending	0

- The adjustment described under 2 cannot be applied to real estate located abroad which is, in fact, regarded as a notional unit in the countries concerned. Net real estate income is therefore not recorded as rent, as was initially the case, but as income withdrawn from quasi-cooperations (as part of D.4 Investment income). This income must therefore be transferred from the output calculation (rent) to the income calculation. The required amounts can again be identified from the in-depth analysis of the real estate change surveys. This involves the following entries:

P.112	rent	–
P.1	output	–
B.2	operating surplus (gross)	–
D.4	investment income received	+
B.9	net lending	0

- Land and mineral reserves revenue is also disregarded (just like rent). This forms a separately identified transactional category under investment income in ESA 95. The same adjustment procedure as is applied in 2; it can be obtained from the real estate change surveys.
- Income from land and buildings in the prudential system frequently covers intercompany rent (in respect of own-account commercial property). Since this internal transaction cannot be included in the transactional accounts system, it must be eliminated. It involves gross yield minus consumption of fixed capital. These amounts can also be obtained from the real estate change surveys. The adjustment takes the following form:

P112	rent	-
P1	output	-
P2	intermediate consumption	-
B2	operating surplus (gross)	0
B9	net lending	0

Other output adjustments

An adjustment is applied in respect of own-account fixed capital formation in software and payments in kind. The latter covers the benefits available to the employees of financial corporations relating, for example, to mortgages (output: +; wages and salaries: +) and childcare costs met by the employer (intermediate consumption: +; wages and salaries: –).

A numerical breakdown of the various adjustments made for insurance and pension funds (SIC 66) in 2001 is given in the table below (million euro):

Output of SIC66 before adjustments	12 675
tangible assets	-67
reserves and overrun	389
investment profit and loss	242
other benefits and charges	-74
other services	305
interest and dividends paid	-130
rents	1 301
other output adjustments	0
total output SIC 66	14 641

3.16.3 Activities auxiliary to financial intermediation (SIC 67)

Two types of institutions can be distinguished in this category (SIC 67):
- banking auxiliaries (SIC 67.1);
- insurance and pension funds auxiliaries (SIC 67.2).

In 2001, the output of this industry was (million euro):

activities associated with financial corporations	2 295
insurance intermediation	2 696
other auxiliary insurance services	540
agency mediation	10
gross research	10
accountants and administrative offices	140
own-account fixed capital formation in software	76
total	5 767

Auxiliary banking activities (SIC 67.1)

The total output of such activities, amounting to 1 927 million euro, involves the following services:

commission agents and share dealers	582
exchange bureaux and mortgage agents	469
agents and market makers	369
stock exchange	204
corporations providing financial infrastructure	303
total	1 927

The option business/stock exchange and Interpay data are taken from the annual accounts, as are the data relating to commission agents and share dealers/legal persons, exchange bureaux and mortgage agents/legal persons and agents and market makers/legal persons. In the latter case, an annual analysis, which also takes account of VIS data, has been conducted since revision year 1995. The results of this analysis were adopted for that year. Adjustments based on continuity, plausibility and exhaustiveness checks were made for the following years.

Starting with the reporting year 1995, estimates with respect of commission agents and share dealers/natural persons, exchange bureaux and mortgage agents/natural persons and agents and market makers/natural persons have been based on VIS data. The VIS data consist of the corporate tax data base as kept by the Dutch tax administration. The data are directly incorporated, although adjustments are made in respect of 1996 *et seq.* in the light of continuity, plausibility and exhaustiveness checks. A 'limit' also applies, since the natural persons output level (per group) must not exceed 20 percent of the value of the corresponding legal persons group. The revision year 2001 had no altering effect on the method as exercised since the 1995 revision, except that the VIS data became a less reliable source in the light of plausibility checks and therefore have been eliminated as source for an estimator. As replacement for this source, extrapolations were made based on historical survey data dating from 1995 using growth rates of closely related industries like the assurance intermediairies. Research on SIC 67 in 2006 showed the balance totals based on these extrapolations at total SIC 67 level to be within a range of 3-4 percent of a new reference method for the year 2004.

Activities on behalf of insurance and pension funds (SIC 67.2)

Insurance intermediaries

The income of insurance intermediaries mainly consists of commission from insurance products sold. The Netherlands Association of Insurance Agents and Advisers (NVA) and the Association of Independent Financial and Insurance Advisers (NBVA) annually survey the operating results of their member companies to see if a trend can be identified. The members of the NBVA and NVA provide good coverage of the insurance intermediaries.

The commission paid by life and property insurance companies is used as the turnover from insurance intermediation. The sources for the commission fees stem from the Dutch Central Bank (DNB) and from annual reports of insurance companies.

Advisory agencies and consultancies

The data relating to advisory agencies and consultancies are estimated by using models. In the case of consecutive years, adjustments can be made in the light of continuity, plausibility and exhaustiveness checks.

Insurance Board

The estimate in respect of the Insurance Board is based on the annual report of the Dutch Court of Auditors.

3.17 Real estate activities, renting of movables and business activities (SIC 70-74)

3.17.0 Summary and process table

Table 3.17.0 Process table of output, intermediate consumption and value added of real estate activities, renting of movables and business activities, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*98 400*						*41 883*	*41 883*	*839*	*141122*
Intermediate cons.	*49 562*						*13 935*	*13 935*	*-5 801*	*57 696*
Value added	*48 837*						*27 948*	*27 948*	*6 640*	*83 425*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*141 122*	*-1 535*	*521*		*4 185*	*-568*	*143 725*
Intermediate cons.	*57 696*	*1 249*	*546*		*1 907*	*-2 443*	*58 955*
Value added	*83 425*	*-2 784*	*-25*		*2 278*	*1 876*	*84 770*

Explanation process table

(1) Surveys & censuses: These data refer to the survey based production statistics. For real estate agents (part of SIC 70.11) and Holdings (SIC 74.152) separate surveys were used.

(7) Other extrapolations and models: For real estate developers and dealers in real estate (part of SIC 70.11), output estimates were made using Value Added Tax data (= 19 percent of output). Intermediate consumption and value added were then estimated using the output-intermediate consumption ratio of related industries.
Exploitation of houses was estimated by multiplying the number of houses per type (an administrative record kept by municipalities) by the average rent per type (from the CPI survey). Houses rented out by insurance companies (from administrative records) had to be subtracted from the outcome, as these were already counted in the production of insurance companies.
For the exploitation of buildings other than houses, data from a study in 1995 were extrapolated, using the change in rented square meters and a price index, both taken from the independent publication 'Vastgoedmarkt'.

(9) Other: Payments by temporary employment agencies to temporary workers were removed from intermediate consumption and added to wages and salaries

(11) Data validation: Turnover data from the survey of trade activities of companies within this NACE were not checked. Implausible values were corrected by national accounts using historically more realistic ratios between turnover and intermediate consumption (which were checked for plausibility).
The initial grossing up of the survey to the total population of business services overestimated the activities of these companies, since only part of those companies registered were actually active (during the whole year). The data were corrected by using administrative records on employment and the number of tax respondents in this industry.
Output and intermediate consumption of economic consultancies and market research bureaux (sic 74.130) were lowered to correct for intra-unit consumption within these companies. A company which was mistakenly left out of the production statistics, was added to advertising companies.

(14) Explicit exhaustiveness: The estimates for exhaustiveness are derived (among others) from the initial (process) table for Impect related industries (see annex 3.1). In this table two columns are distinguished, 'white spaces' and 'black activities'. Black activities in SIC 74 amounted to 837 million euro in 2001 (see section 7.5.1). A white space in the 'institution for employment-finding' (SIC 74.503) was estimated at 420 million euro in 2001.
For houseboats, house trailers, and garages (SIC 70), an estimate was made based on a study in 1995, which was extrapolated using growth rates of indicators such as the number of families in the Netherlands. The estimate was 448 million euro in 2001.
Facility management (sic 74.151, part of SIC 74.150) was estimated by grossing up data from interviews, using the General Business Register and more elaborate data of interviews taken in 2000. The estimate resulting from these interviews was 2,480 million euro in 2001.

Table 3.17.1 Output, intermediate consumption and value added of real estate activities, renting of movables and business activities, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
70 Real estate activities	46 395	14 332	32 063	2 739	27 976
71 Renting of movables	8 085	3 454	4 631	716	3 671
72-74 Business activities	89 245	41 169	48 076	36 402	12 222
70-74 Real estate, etc.	143 725	58 955	84 770	39 857	43 869
As % of total real estate, etc.					
	%				
70 Real estate activities	32.3	24.3	37.8	6.9	63.8
71 Renting of movables	5.6	5.9	5.5	1.8	8.4
72-74 Business activities	62.1	69.8	56.7	91.3	27.9
70-74 Real estate, etc.	100.0	100.0	100.0	100.0	100.0
As % of national totals					
	%				
70 Real estate activities	5.4	3.1	8.1	1.2	16.5
71 Renting of movables	0.9	0.8	1.2	0.3	2.2
72-74 Business activities	10.5	9.0	12.1	16.0	7.2
70-74 Real estate, etc.	16.8	12.9	21.4	17.5	25.9

In 2001, the output of real estate activities, renting of movables and business activities (SIC 70-74) amounted to 143,725 million euro, or 16.8 percent of total output (see table 3.17.1). Intermediate consumption and gross value added (basic prices) were 12.9 percent and 21.4 percent respectively of the national totals.

Real estate activities generated 32.3 percent of total output in this group (NACE K) and accounted for 37.8 percent of total value added (basic prices) of this group of activities.

This category (SIC 70-74) is broken down as follows:
- real estate activities (SIC 70);
- renting of movables (SIC 71);
- business activities (SIC 72-74).

These categories are discussed in sections 3.17.1, 3.17.2 and 3.17.3 respectively.

3.17.1 Real estate activities (SIC 70)

In 2001, the output of real estate activities (SIC 70) amounted to 46,395 million euro, or 5.4 percent of total output (see table 3.17.2). Intermediate consumption and gross value added (basic prices) were 3.1 and 8.1 percent respectively of the national totals.

Table 3.17.2 Output, intermediate consumption and value added of real estate activities, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
70 Real estate activities	46 395	14 332	32 063	2 739	27 976
As % of total real estate, etc.					
	%				
70 Real estate activities	32.3	24.3	37.8	6.9	63.8
As % of national totals					
	%				
70 Real estate activities	5.4	3.1	8.1	1.2	16.5

The category is sub-divided into the following three parts:
- immovable property dealings and management and leasing support;
- accommodation management;
- leasing commercial premises.

The first part, immovable property dealings and management and leasing support, involves agents, project developers and immovable property managers. Their activities relate to:
- land purchase and sale, involving (organisation of) planning, construction and subsequent sale, sometimes in conjunction with the leasing of unsold (completed) accommodation;
- purchase and sale of immovable property, sometimes in conjunction with the leasing of immovable property (pending sale);
- intermediation in the purchase, sale, rental and leasing of immovable property;
- intermediation in room rental and leasing for more than three months;
- registration of accommodation-seekers and allocation of accommodation, frequently to housing associations;
- intermediation and leasing in respect of houseboat accommodation;
- immovable property valuation and taxation;
- certification of immovable property projects;
- rental arrangements and rent collection in respect of third-party immovable property, sometimes in conjunction with (arrangements for) maintenance of the managed property and domestic administration.

This category was estimated with reverence to the corporate tax information system (VIS) data and the Income Tax Information System (ISS). A number of general adjustments are made relating, for example, to fraud, fixed capital formation in software and the aggregation of research activities.

Project development

The figures on project development (SIC 70.11) are compiled using information from the 'Fiscal Estimate SBS System' (FESS). FESS provides information on turnover, output, intermediate consumption and compensation of employees. In FESS, information from the Dutch tax authorities' Value Added Tax database is combined with the Corporate Tax Database (VIS) and information from employment statistics. The Value Added Tax database

contains information on (growth of) turnover, whereas VIS contains information on turnover, output, intermediate consumption and compensation of employees. Units from both databases are linked to each other and to the business register of Statistics Netherlands. To cover the entire population, grossing up is done on the basis of averages per size stratum.

Exploitation of accommodation

The second element in this category is accommodation management, which is subdivided into two parts, namely property leasing and own-accommodation 'exploitation'. This is a functional estimate based on the number of dwellings, the ratio of owner-occupied to rented accommodation, (average) rental property prices and various supplementary estimates. Each of these aspects is dealt with separately below.

Total number of dwellings (housing stock)

The number of dwellings is established with reference to the housing statistics, which provide a monthly indication of additions to and withdrawals from the housing stock, broken down with reference to rental and owner-occupier accommodation. The basis for these changes is provided by the 'administrative housing census', which does not include a rental/ownership breakdown.

Number of rented and owner-occupied dwellings

The total number of dwellings has to be divided into rental and owner-occupied property, since the average rental value (of the latter) is greater than the average rent (of the former). The breakdown is based on the results of the Statistics Netherlands Housing Demand Survey (WBO), which supplies these data. Changes in housing stock between the different WBOs can be compared with housing stock additions/withdrawals. Whilst these data show good correlation in the case of owner occupancy, the rented accommodation figures reveal both positive and negative differences. The 1993/1994 WBO breakdown is the starting-point. The figures for 2001 and subsequent years are determined with reference to the housing statistics changes.

Average price of rented accommodation

Rental survey data are used to determine rental accommodation prices.

Room rental

The Commission Decision of 18 July 1995[22] specifying the principles for estimating dwelling services states that *'Rents paid for spare rooms within a dwelling shall be considered as a contribution to the main rent as long as the owner or the main tenant continues to occupy the dwelling'.* This renders supplementary estimates of such rentals unnecessary.

Housing units

The administrative housing census was used to identify the number of housing units, such as student rooms and flats for nurses.

[22] More recently can be referred to Commission Regulation (EC) No 1722/2005 of 20 October 2005.

Recreational accommodation

This type of accommodation is classified under hotels and restaurants (section 3.14.3).

Caravans and houseboats

Estimates of rental yield are based on average dwelling rents and cover both caravans and site rental. The same rental is initially adopted for privately-owned caravans and multiplied by the difference between owner-occupied and rental accommodation.

Unoccupied dwellings

A yearly housing cooperative survey is used to identify the rental income deficit as a consequence of vacancy. Since this empty rental property is partly the result of a purchasing preference prompted by competitive costs, it is unrealistic to base the level of empty property for sale on the corresponding rental industry figure. The degree of vacancy rate in the owner-occupied industry is therefore assumed to be negligible.

Free-standing garages

Data on freestanding garages are not available. The figures are adjusted every year according to the development of the numbers of apartment buildings.

Intermediate consumption

The rental element of intermediate consumption in the accommodation exploitation category is based on housing corporation management data. The maintenance statistics is used for maintenance costs, since costs are broken down by fixed capital formation and maintenance in accordance with national accounts definitions. Owner-occupied property maintenance was estimated with reference to the publication '*Onderhoud en verbetering eigen woningbezit*' ('Owner-occupied property maintenance and improvement'), 1988, Ministry of Housing, Spatial Planning and the Environment (*Ministerie van Volkshuisvesting, Ruimtelijke Ordening en Milieu, VROM*), 1991 and updated with reference to a 1999 survey of the '*Vereniging Eigen Huis*' (Association of Owner-Occupiers).

Output and intermediate consumption in other categories

On the basis of the above-mentioned method, accommodation exploitation gives rise to functional estimates, i.e. calculations focusing on the total housing stock. The exploitation of immovable property, however, occurs in different commercial categories. In addition to the housing corporations, the major operators are banks, insurance companies and investment institutions. The government, specifically the Ministry of Defence, rents a great deal of service accommodation. Rental by or on behalf of these bodies is deducted in the functional estimates.

Imputed owner-occupier rental value

The calculation of imputed owner-occupier rental value is based on Decision 95/309/EC of 18 July 1995. Implementation is described in the section below.

Leasing of non-residential buildings

The third element in this category concerns leasing of non-residential buildings. Since commercial property rental cannot be independently evaluated, output is estimated indirectly as the balance of non-residential building rentals and other category rental income (both chiefly covered by production statistics).

Imputed owner-occupier rental value

Calculation of the imputed rental value of owner-occupied dwellings is based on Decision 95/309/EC. By convention, housing-service output covers services associated with both rented and owner-occupied dwellings. Rented-property services are evaluated with reference to the rent paid. The equivalent-rent approach, which relates the housing service to the rent the dwelling could yield, is adopted to evaluate owner-occupancy services. For this purpose, reference is made to a dwelling that is 'similar' and close to the purchased property. The rental equivalent is designated as the imputed rent of the purchased property. The crucial question in applying the equivalent-rent approach is what should be understood by 'similar dwellings'. The above mentioned Decision allows member states to choose between two methods which may/can be used to estimate the output of owner-occupied housing services.

The first is the stratification method, which seeks to establish a link between the rental (value) of a dwelling and its characteristics. This is based on the assumption that the level of rent and rental value can be explained with reference to specific housing characteristics, locational features and institutional factors. These factors should make it possible to explain variations in the rental (value) of dwellings and can be used to segment the rented housing stock. The average actual rent can be determined for each segment. Actual rent is taken to mean the (basic) rent owed for the right to occupy unfurnished property. The selected characteristics produce a classification of the rented housing stock involving X categories, with an indication of the average actual rent of each. The next step is the grouping of owner-occupied dwellings in corresponding classes. The rental value can then be easily calculated, as it is equivalent to the average rent of a dwelling in a corresponding class.

The second method is based on a link between the rental (value) of a dwelling and its capital value. The underlying idea is that this capital value reflects all the important (quality) characteristics of a dwelling. Examples of a dwellings capital value are its sales value and estate agent valuation. The rental value of an owner-occupied property is then determined with reference to the rental of a property having the same (assessed) value. From the practical standpoint, this means that the housing stock must be classified with reference to capital value. To this end, different capital value classes must be distinguished, which requires information on actual average individual rents.

In the Netherlands context, it is obvious that rental value should be estimated on the basis of the capital value of dwellings. A regression analysis performed for the years 1993/1994 is the basis for the estimation for the figures concerning imputed owner-occupier rental value. The figures for 2001 and subsequent years are determined with reference to the housing statistics changes.

Intermediate consumption

To estimate owner-occupier intermediate consumption, reference is made to a 1988 VROM survey of maintenance and improvement costs for owner-occupied dwellings ('*Onderhoud en verbetering eigen woningbezit*' ('Owner-occupied property maintenance and improvement'), 1988, *VROM*, 1991, updated with reference to a 1999 survey of the '*Vereniging Eigen Huis*' (Association of Owner-Occupiers).

In addition to maintenance costs, extra costs are taken into account, for example, in blocks of flats. These relate, in particular, to the management, protection and decoration of common areas.

Owner-occupier intermediate consumption is shown together with lessors' use in the supply and use tables. This means that adjustments cannot be explicitly related to owners or lessors.

Other taxes

This heading covers the owners share of (a) the immovable property tax on owner-occupied dwellings and (b) sewage levies and water charges. Here, too, a total is estimated for owners and lessors, with a 55/45 percent breakdown which does not affect value added.

Wages and salaries and employers' social contributions

Wages and salaries and employers'social contributions are not relevant to owner-occupied dwellings.

Consumption of fixed capital

The perpetual inventory method (PIM) is used in estimating the consumption of fixed capital. Under this method, the different individual years of fixed capital formation are combined over the service life of the capital goods concerned, using a survival function to give the gross fixed-capital stock at the end of the accounting period. In this context, fixed capital formation is re-evaluated in the light of current accounting-year purchase prices. Consumption of fixed capital is then determined by dividing the average fixed-capital stock in any year by its average useful life (see also section 3.3.4).

Estimates of fixed-capital consumption do not initially distinguish between rented and owner-occupied property. An owners/lessors breakdown is made on the basis of output.

3.17.2 Renting of movables (SIC 71)

In 2001, the output of renting of movables (SIC 71) amounted to 8,085 million euro, or 0.9 percent of total output (see table 3.17.3). Intermediate consumption and gross value added (basic prices) were 0.8 and 1.2 percent respectively of the national totals.

Table 3.17.3 Output, intermediate consumption and value added of renting of movables, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	of which Oper. surpl.
	million euro				
71 Renting of movables	8 085	3 454	4 631	716	3 671
As % of total real estate, etc.					
	%				
71 Renting of movables	5.6	5.9	5.5	1.8	8.4
As % of national totals					
	%				
71 Renting of movables	0.9	0.8	1.2	0.3	2.2

The renting of movable goods (SIC 71) is divided into three parts: video libraries, hiring other means of transport and other movable goods and motor vehicle hire and leasing.

The estimate for video rental is based on the production statistics for this industry. The same is true for the hiring of means of transport and other movable goods and motor vehicle rental and leasing firms. As regards coverage, this is an institutional description. The category also covers leasing companies owned, for instance, by banks, but constituting separate commercial units. Consolidated banking balances are adjusted to take account of these units.

General adjustments are made to the source data to include fraud, fixed capital formation in software and the aggregation of research activities.

3.17.3 Business activities (SIC 72-74)

In 2001, the output of business activities amounted to 89,245 million euro, or 10.5 percent of total output (see table 3.17.4). Intermediate consumption and gross value added (basic prices) were 9.0 and 12.1 percent respectively of the national totals.

Table 3.17.4 Output, intermediate consumption and value added of business activities, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	of which Oper. surpl.
	million euro				
72-74 Business activities	89 245	41 169	48 076	36 402	12 222
As % of total real estate, etc.					
	%				
72-74 Business activities	62.1	69.8	56.7	91.3	27.9
As % of national totals					
	%				
72-74 Business activities	10.5	9.0	12.1	16.0	7.2

Business activities cover a broad range of activities: computer activities, R&D, legal activities, accountancy, economic consultancies, holdings, engineering and architectural firms, inspection and control, advertising agencies, activities of employment agencies, placement agencies, security services, cleaning services and other business services.

Computer and related activities (SIC 72)

Data for this category were obtained from the industry production statistics, covering the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities.

Research and development (SIC 73)

Estimates in this category are based on the R&D statistics, a functional statistics registering research activities regardless of the SIC of the individual units.

The R&D statistics subdivides institutions into three unit types as follows:
- enterprises;
- research institutes;
- universities.

On the basis of a comparison with labour force data and a detailed analysis of unit information, 56 enterprise units are imputed to the SIC.

The other enterprise data in the R&D statistics are analysed with reference to the SIC, resulting in a breakdown of basic research by industry category.

Legal activities (SIC 74.11)

Legal activities data are obtained from the industry production statistics, which covers the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities.

Accountants (SIC 74.12)

Accountants data are obtained from the industry production statistics, covering the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities.

Market- and opinion-research bureaux (SIC 74.13) and economic consultancies, etc. (SIC 74.14)

Data in respect of these categories are obtained from the industry production statistics, covering the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities.

Holdings (SIC 74.15)

Holdings data are obtained from the industry production statistics, covering the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities.

Architectural and engineering activities (SIC 74.2)

The relevant data are obtained from the industry production statistics, covering the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities. Since the Land Register is not part of the production statistics, it is incorporated in the category as a separate unit.

Inspection and control (SIC 74.3)

The data are obtained from the industry production statistics, covering the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities.

Advertising agencies (SIC 74.4)

The data are obtained from the industry production statistics, covering the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities.

Temporary employment agencies (SIC 74.51 and 74.52)

The data are obtained from the industry production statistics, covering the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities.

Placement agencies (SIC 74.53)

The data are obtained from the industry production statistics, covering the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities.

Security activities (SIC 74.6)

The data are obtained from the industry production statistics, covering the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities.

Cleaning activities (SIC 74.7)

The data are obtained from the industry production statistics, which does not cover the entire population. In particul, individual workers/cleaners working for regular customers are lacking. These kind of cleaning contracts are most common between individual cleaners and small companies (size 0, 1 and 2) in the following fields:

- wholesale trade;

- cafés;
- video libraries;
- business services, excluding holdings and cleaning enterprises;
- welfare services;
- ethical organisations, etc.

The estimation described above for cleaners that are not covered by the production statistics is based on an expert guess. These estimates do not have any impact on GDP, because these activities are fully used intermediate (like temporarily workers).

Other business activities (SIC 74.8)

The data are obtained from the industry production statistics, covering the entire population. The source data are subject to general adjustment for fraud, fixed capital formation in software and the aggregation of research activities.

3.18 Public administration and social security and defence activities (SIC 75)

3.18.0 Summary and process table

Table 3.18.0 Process table of output, intermediate consumption and value added of public administration and social security and defence activities, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output		*40 967*				*7 625*	*564*	*8 189*		*49 156*
Intermediate cons.		*19 910*				*0*	*196*	*196*		*20 106*
Value added		*21 057*				*7 625*	*368*	*7 993*		*29 050*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*49 156*	*-1 498*	*275*			*-41*	*47 892*
Intermediate cons.	*20 106*	*-473*	*275*			*-32*	*19 876*
Value added	*29 050*	*-1 025*	*0*			*-9*	*28 016*

Explanation process table

(2) Administrative records: For ministries, data were taken from the State record of Statistics Netherlands, which was obtained from accounts and budgets of the ministries. For provinces, district water boards, public corporate organisations, other non-profit institutions controlled by the government, and the executing bodies of social security schemes, data were obtained from their annual financial reports. For large municipals, data were obtained from annual financial reports, while smaller municipals delivered computer files to Statistics Netherlands. For police, data were taken from the so-called POLBIS system of the Ministry of the Interior and Kingdom Relations (*Ministerie van Binnenlandse Zaken en Koninkrijksrelaties, BKZ*), which is based on annual accounts.

Table 3.18.1 Output, intermediate consumption and value added of public administration and social security and defence activities, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	Oper. surpl.
	million euro				
75.112 State	15 304	6 755	8 549	6 404	2 110
75.113 Municipalities	16 952	7 431	9 521	5 614	3 990
75.114 Compulsory social insurance	2 954	1 145	1 809	1 666	138
75.119 Other public administration	3 733	1 695	2 038	1 547	611
75.22 Defence activities	6 092	2 247	3 845	3 201	644
75.24 Police	2 857	603	2 254	2 105	132
75 Public administration, etc.	47 892	19 876	28 016	20 537	7 625
As % of total public administration, etc.					
	%				
75.112 State	32.0	34.0	30.5	31.2	27.7
75.113 Municipalities	35.4	37.4	34.0	27.3	52.3
75.114 Compulsory social insurance	6.2	5.8	6.5	8.1	1.8
75.119 Other public administration	7.8	8.5	7.3	7.5	8.0
75.22 Defence activities	12.7	11.3	13.7	15.6	8.4
75.24 Police	6.0	3.0	8.0	10.2	1.7
75 Public administration, etc.	100.0	100.0	100.0	100.0	100.0
As % of national totals					
	%				
75.112 State	1.8	1.5	2.2	2.8	1.2
75.113 Municipalities	2.0	1.6	2.4	2.5	2.4
75.114 Compulsory social insurance	0.3	0.3	0.5	0.7	0.1
75.119 Other public administration	0.4	0.4	0.5	0.7	0.4
75.22 Defence activities	0.7	0.5	1.0	1.4	0.4
75.24 Police	0.3	0.1	0.6	0.9	0.1
75 Public administration, etc.	5.6	4.4	7.1	9.0	4.5

(6) CFC (PIM) & imputed dwellings: In accordance with ESA 95 requirements, consumption of fixed capital was calculated using the PIM method.

(7) Other E&M: Intercommunal arrangements were extrapolated using the growth trend of former years. The results were checked for consistency within a commodity flow framework of municipals spending.
For some non-profit institutions controlled by government (NPIs), data could not be obtained from administrative records. Instead, an extrapolation was made using the growth rate from a biennial survey (taken in 2000). The results were checked with wage/salary sum data from administrative records.

(11) Data validation: For municipalities (SIC 75.113), a large correction had to be made to eliminate the educational expenses from their accounts, since these expenses are already part of NACE M.

In 2001, the output of public administration and social security and defence activities amounted to 47,892 million euro, or 5.6 percent of total output (see table 3.18.1). Intermediate consumption and gross value added (basic prices) were 4.4 and 7.1 percent respectively of the national totals.

Public administration, government services and compulsory social insurance (including defence and police, SIC 75) are broken down into the following six industries:
1. Public administration concerning the state (SIC 75.112, section 3.18.1);
2. Public administration concerning municipalities (SIC 75.113, section 3.18.2);
3. Public administration concerning compulsory social insurance (SIC 75.114, section 3.18.3);
4. Other public administration (among which provinces, SIC 75.119, section 3.18.4);
5. Defence activities (SIC 75.22, section 3.18.5);
6. Police districts (SIC 75.24, section 3.18.6).

These six industries are fully part of the general government sector under ESA 95. These bodies are essentially government controlled and financed. In general, a reciprocal relationship exists between industrial and government subsector figures:

- in most cases, subsector figures are first estimated and then used to calculate industrial data. Examples include the splitting of state government figures into a general administrative and defence section, the breakdown of local government data into general administration, education, sheltered employment and environmental services and the estimate of other general administration as the combined total of various local government general administrative departments plus some privatised government responsibilities (police regions, Information Management Group);
- industrial figures are used as input for the estimate of sector data in such areas as sheltered employment.

Since all these industries are classified under non-market producers, the production is equivalent to the total of production costs: compensation of employees, intermediate consumption, consumption of fixed capital formation and other taxes paid minus other subsidies received. Hence, gross value added, defined as the difference between output and intermediate consumption, is equivalent to compensation of employees and consumption of fixed capital.

The main sources are administrative sources. Administrative transactions are generally equivalent to economic transactions. In some cases, adjustments are made on the source data. According to ESA 95, compensation of employees includes payment in kind, whereas the source statistics mostly classify this as intermediate consumption. Similarly, ESA 95 defines this remuneration before deduction of wage subsidies received. Under the source statistics, workers' remunerations include reductions associated with wage subsidies, so that adjustment is required.

Another number of adjustments are imputations made for national accounts purposes:

- ESA 95 requires consumption of fixed capital to be calculated with the aid of the PIM, using the scale of fixed capital formation in any year and service life as inputs. PIM results generally differ from depreciation based on (business) management definitions. ESA 95 also requires other structures expenditure to be classified as fixed capital formation, although this is frequently treated as intermediate consumption on the basis of administrative concepts. In addition, ESA 95 regards software spending as fixed capital

formation, unlike the source statistics, which frequently classifies software under intermediate consumption;
- correction for FISIM, which requires adjustments to intermediate consumption, and consequently also to output.

The sources for the general government sector are considered to be highly reliable, and in fact they form the backbone of the current sector accounts. Therefore, for industries, which are fully part of the general government sector, like public administration, no adjustments in the balancing process should generally be made for the total of market output, intermediate consumption and the components of gross value added. For industries which only partially belong to the sector general government, the totals of market output, intermediate consumption and the components of gross value added are checked not to exceed the corresponding values of the parts of these industries that belong to the general government sector. Changes between commodities are allowed as far as they do not affect totals of the above mentioned variables.

3.18.1 Public administration, State

In 2001, the output of State activity amounted to 15,304 million euro, or 1.8 percent of total output (see table 3.18.2). Intermediate consumption and gross value added (basic prices) were 1.5 and 2.2 percent respectively of the national totals.

Table 3.18.2 Output, intermediate consumption and value added of public administration, state, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
75.112 State	15 304	6 755	8 549	6 404	2 110
As % of total public administration, etc.					
	%				
75.112 State	32.0	34.0	30.5	31.2	27.7
As % of national totals					
	%				
75.112 State	1.8	1.5	2.2	2.8	1.2

The state subsector comprises 14 ministries, 6 budgets funds and about 40 state agencies, which maintain a more independent relationship with the ministries that finance and control them. The State Record is the principal source of state information. It takes the form of a computer file detailing state income and expenditure for every calendar year. Statistics Netherlands compiles this file on the basis of the accounts of the individual ministries and funds. The income and expenditure of each individual ministry are indicated by budget article in accordance with the economic categories and functions of the ESA 95 classification. The amounts are cash-based. In some cases adjustments are made towards a transaction basis. A statement by the Ministry of Finance on calendar-year revenue by tax category is also available.

In calculating GDP, the state is divided into public administration, defence and health care (SIC 85). The production value of health care amounts to only 139 million euro. Defence consists of military bases; the general costs of the Ministry of Defence (civil as well as military personnel) are incorporated in public administration.

The figures for compensation of employees and intermediate consumption are taken virtually unaltered from the State Record. The breakdown can be adjusted on the basis of a comparison with other sectors. In 2001, compensation of employees was worth 6,404 million euro, intermediate consumption 6,755 million euro. In 2001, the operating surplus totalled 2,110 million euro. Market output essentially relates to revenue earned from the sale of services. In 2001, these sales were worth 1,972 million euro.

3.18.2 Public administration, municipalities

In 2001, the output of public administration, municipalities (504 units) amounted to 16,952 million euro, or 2.0 percent of total output (see table 3.18.3). Intermediate consumption and gross value added (basic prices) were 1.6 and 2.4 percent respectively of the national totals. The gross value added of public administration/municipalities was estimated at 9,521 million euro, or 34.0 percent of total public administration gross value added (state, municipalities and others).

Table 3.18.3 Output, intermediate consumption and value added of public administration, municipalities, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
75.113 Municipalities	16 952	7 431	9 521	5 614	3 990
As % of total public administration, etc.					
	%				
75.113 Municipalities	35.4	37.4	34.0	27.3	52.3
As % of national totals					
	%				
75.113 Municipalities	2.0	1.6	2.4	2.5	2.4

The main sources are annual financial reports on municipalities. The reports of approximately the 50 largest municipalities are analysed and for the remaning municipalities computer files with administrative records are available. These are the input for municipalities as part of the subsector local government. Corporations producing market output like local public transport are excluded. Income and expenditure of municipalities are broken down by category in accordance with the 1995 compatibility provisions, which largely correspond to the economic categories used in the national accounts.

Apart from the industry public administration, the subsector municipalities consists of:
- other industrial services (sheltered employment) (SIC 36.6);
- subsidised education (SIC 80);
- medical services (SIC 85.1);

- environmental services (cleansing) (SIC 90).

Some 70 percent of value added of municipalities is attributed to public administration. The public administration category is defined in accordance with the Standard Industrial Classification 1993 (SIC 1993), which means that, in addition to local public administration, it also covers local school advisory services, music schools, libraries, museums, theatres and sports facilities as far as they are an integral part of the budgets of municipalities.

The public administration part of municipalities is mainly estimated as the difference between the subsector figures and the figures on the other parts constituting the subsector municipalities. Production statistics and/or functional information of the subsector municipalities are used.

3.18.3 Public Administration, Compulsory social insurance

In 2001, the output of compulsory social insurance amounted to 2,954 million euro. Intermediate consumption and gross value added (basic prices) were 1,145 million and 1,809 million euro.

Table 3.18.4 Output, intermediate consumption and value added of public administration, compulsory social insurance, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
75.114 Compulsory social insurance	2 954	1 145	1 809	1 666	138
As % of total public administration, etc.					
	%				
75.114 Compulsory social insurance	6.2	5.8	6.5	8.1	1.8
As % of national totals					
	%				
75.114 Compulsory social insurance	0.3	0.3	0.5	0.7	0.1

The industry compulsory social insurance is fully equivalent with the subsector social security funds in the sector account. The annual financial reports of the executing bodies of the scocial security schemes and their specifications provide the most important sources for the data. Reference can also be made to monthly and quarterly surveys. The most important executive bodies in 2001 are the Social Insurance Bank (SVB), the National Institute for Social Security (Lisv) and the Health Care Insurance Board (CVZ).

As regards missing units, observation is based on the annual reports of the relevant funds and implementing bodies. The funds are regarded as the subsectoral institutional units and the implementing bodies as the associated units (usual combination). The fund reports indicate total output, whilst the breakdown is based on implementing body reports. Since it is impossible to analyse all the implementing bodies, a supplementary estimate is carried out for a very small proportion on the basis of estimated sector sales.

3.18.4 Other public administration

In 2001, the output of other public administration amounted to 3,733 million euro, or 0.4 percent of total output (see table 3.18.5). Intermediate consumption and gross value added (basic prices) were 0.4 and 0.5 percent respectively of the national totals.

Table 3.18.5 Output, intermediate consumption and value added of other public administration, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
75.119 Other public administration	3 733	1 695	2 038	1 547	611
As % of total public administration, etc.					
	%				
75.119 Other public administration	7.8	8.5	7.3	7.5	8.0
As % of national totals					
	%				
75.119 Other public administration	0.4	0.4	0.5	0.7	0.4

Other public administration covers provinces, district water boards intercommunal arrangements, public corporate organisations and other non-profit institutions controlled and financed by other government bodies.

The value added accounted for by general public administration (SIC 75.112, SIC 75.113, SIC 75.114, SIC 75.119 and SIC 75.240) was nearly 24,170 million euro; 8.4 percent of this amount (2,038 million euro) related to other public administration. The majority (84 percent) was accounted for by provinces and district water boards.

The annual financial reports provide the most important sources for estimates in respect of other local authorities. These are fully comprehensive for provinces, district water boards, and many NPIs. NPIs are also partly based on production statistics of Statistics Netherlands, data from the Ministry of the Interior and Kingdom Relations (*BKZ*), time series analysis and information from other sectors.

Provinces
The 12 provinces perform a great many other tasks in addition to public administration, but all these tasks are part of the public administration category. In 2001, the provinces generated a total value added of almost 863 million euro.

Estimates in respect of provinces are based on annual financial reports. Income and expenditure of provinces are broken down by category in accordance with the 1995 compatibility provisions. These largely correspond to the economic categories used in the national accounts.

District water boards
The 56 district water boards perform two types of task: traditional activities, which include damming, water management, harbours and waterways and recreational routes and facilities, and water purification.

The traditional tasks are classified in the public administration category and water purification as an environmental service (SIC 90). In 2001, the district water boards' traditional activities generated a total value added of almost 857 million euro (46 percent of the subsubsector district water boards).

Estimates for district water boards are based on annual financial reports. Income and expenditure of district water boards are broken down by category in accordance with the 1995 compatibility provisions. They largely correspond to the economic categories used in the national accounts.

Intercommunal arrangements
Intercommunal arrangements (local-authority cooperatives, about 400 units) perform a large number of tasks, which the Statistics Netherlands classifies by category. Besides the activity 'other government administration' (value added in 2001 of almost 270 million euro), in 2001 and subsequent years the following intercommunal arrangements (value added of almost 2,471 million euro) are distinguished:

- other industrial services (sheltered employment) (SIC 36.6);
- subsidised education (SIC 80);
- medical services (SIC 85.1);
- environmental services (cleansing) (SIC 90).

These are not part of the category 'intercommunal arrangements', so they are not described here.

Estimates in 2001 were determined by value changes based on former years due to information from production statistics, information from municipalities, as well as from other sectors.

Public corporate organisations (PBOs)
All PBO units are classified in the public administration category. These units perform collective executive tasks for specific industries and productgroups. Enterprises in these specific industries or producing the products in question have to pay legally compulsory contributions. In 2001, PBOs generated a total value added of 81 million euro.

Estimates in respect of PBOs are based on annual financial report, and information provided by the supervisory body.

Non-profit institutions
Among national non-profit institutions (NPIs) different units are active in public administration which are controlled and financed by government bodies.

In 2001, these NPIs generated a total value added of almost 261 million euro, of which 114 million euro concerns regional NPIs (institutional sector local government) and 147 million euro concern national NPIs (institutional sector central government)

They are estimated with reference to the annual financial reports and major adjustments are not made.

3.18.5 Defence activities

In 2001, the output of defence activities amounted to 6,092 million euro, or 0.7 percent of total output (see table 3.18.6). Intermediate consumption and gross value added (basic prices) were 0.5 and 1.0 percent respectively of the national totals.

Table 3.18.6 Output, intermediate consumption and value added of defence, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
75.22 Defence activities	6 092	2 247	3 845	3 201	644
As % of total public administration, etc.					
	%				
75.22 Defence activities	12.7	11.3	13.7	15.6	8.4
As % of national totals					
	%				
75.22 Defence activities	0.7	0.5	1.0	1.4	0.4

Defence activities estimates are based on the state accounts as published in the State Record. As mentioned in the section 3.18.2, defence consists of military bases; the general costs of the Ministry of Defence (including civil as well as military personnel) is incorporated into public administration.

3.18.6 Police districts

In 2001, the output value of the 25 police districts amounted to 2,857 million euro, or 0.3 percent of total output (see table 3.18.7). Intermediate consumption and gross value added (basic prices) were 0.1 and 0.6 percent respectively of the national totals.

Table 3.18.7 Output, intermediate consumption and value added of police, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	of which Oper. surpl.
	million euro				
75.24 Police	2 857	603	2 254	2 105	132
As % of total public administration, etc.					
	%				
75.24 Police	6.0	3.0	8.0	10.2	1.7
As % of national totals					
	%				
75.24 Police	0.3	0.1	0.6	0.9	0.1

Police district figures are based on a data set (POLBIS, *BedrijfsinformatieSysteem Politie*) from the Ministry of the Interior and Kingdom Relations (*BZK*). The data set is based on estimates and annual accounts.

3.19 Education

3.19.0 Summary and process table

Table 3.19.0 Process table of output, intermediate consumption and value added of education, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models a.*	*b.*	*c.*	*d.*	*Tot.*	*Other*	*Total*
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output		*12 068*				*1 814*	*8 545*	*10 359*		*22 427*
Intermediate cons.		*2 866*				*0*	*2 041*	*2 041*		*4 907*
Value added		*9 202*				*1 814*	*6 504*	*8 318*		*17 520*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*22 427*	*-93*	*104*			*-10*	*22 428*
Intermediate cons.	*4 907*	*-92*	*104*			*-9*	*4 910*
Value added	*17 520*	*-1*	*0*			*-1*	*17 518*

Explanation process table

(2) Administrative records: For secondary education and higher education (colleges and universities), data were taken from CFI, an agency of the Ministry of Education which controls the budgets of these organisations.

(6) CFC (PIM) & imputed dwellings: In accordance with ESA 95 requirements, consumption of fixed capital was calculated using the PIM method.

(7) Other extrapolations and models: For primary education, data were extrapolated, using growth rates of wage/salary sum data from labour accounts and expenditure data of secondary schools from CFI.
For driving schools, data from a survey in 1991 were extrapolated using the number of driving exams (an administrative record) and the price of driving lessons (from the CPI survey).
For 'other education', data from a study in 1995 were extrapolated using the number of students (from a survey) and price data from the CPI survey.

In 2001, the output of education amounted to 22,428 million euro (see table 3.19.1) or 2.6 percent of total output. Intermediate consumption and gross value added (basic prices) were 1.1 and 4.4 percent respectively of the national totals.

Table 3.19.1 Output, intermediate consumption and value added of education, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
80.100 primary education	7 596	1 754	5 842	5 311	463
80.200 secundary education	7 448	1 065	6 383	5 682	692
80.300 tertiary education	5 964	1 767	4 197	3 517	659
80.400 other education	1 420	324	1 096	537	556
80 education	22 428	4 910	17 518	15 047	2 370
As % of total education					
	%				
80.100 primary education	33.9	35.7	33.3	35.3	19.5
80.200 secundary education	33.2	21.7	36.4	37.8	29.2
80.300 tertiary education	26.6	36.0	24.0	23.4	27.8
80.400 other education	6.3	6.6	6.3	3.6	23.5
80 education	100.0	100.0	100.0	100.0	100.0
As % of national totals					
	%				
80.100 primary education	0.9	0.4	1.5	2.3	0.3
80.200 secundary education	0.9	0.2	1.6	2.5	0.4
80.300 tertiary education	0.7	0.4	1.1	1.5	0.4
80.400 other education	0.2	0.1	0.3	0.2	0.3
80 education	2.6	1.1	4.4	6.6	1.4

Education is broken down into the following four industries:
1. primary education (SIC 80.100, par. 3.19.1);
2. secundary education (SIC 80.200, par. 3.19.2);
3. tertiary education (SIC 80.300, par. 3.19.3);
4. other education (SIC 80.400, par. 3.19.4).

The first three industries relate by far the biggest part to subsidised education. Thus, the schools and universities of SIC 80.100, 80.200 and 80.300 are essentially government controlled and financed, and hence completely part of the general government sector under ESA 95.

For non-subsidised primary, secondary and tertiary education an additional estimate is made. The data on wages from the labour accounts showed a surplus compared to the wages in education from the production approach. This surplus was used as the primary source for an additional estimate; the GBR was used as a plausibility check. The result is an additional estimate for non-subsidised education of 230 million euro for 2001.

Since the industries SIC 80.100, 80.200 and 80.300 are classified under non-market producers, the production is equivalent to the total of production costs: compensation of employees, intermediate consumption, consumption of fixed capital and other taxes paid minus other subsidies received. Hence, gross value added, defined as the difference between output and intermediate consumption, is equivalent to compensation of employees and consumption of fixed capital.

3.19.1 Primary education

Primary education concerns the so-called subsidised 'primary' education, which is specific education for pupils in the age of 4 – 12 years old.

For primary education no direct source is available. Data for 2001 are calculated partly by extrapolation of the before revision data of the previous year. Indicators for the extrapolation procedure for compensation of employees are derived from the labour accounts. This source contains information on the wages and salaries paid to personnel of primary schools, together with the number of employees (teachers and other personnel). Furthermore, expenditure is determined on the basis of income figures and the indicator derived from data of the CFI (see next section) which reflects the development of intermediate use for secondary schools. Primary education income data are mainly supplied by the state and municipalities.

3.19.2 Secondary education

Secondary education is the continuation of education after the 'primary school' period. Pupils or students in this kind of subsidised education usually range from 12 – 18 years. There are several levels of secondary ecucation, e.g. VWO, HAVO and VMBO and vocational education. Adult education is also included in this category.

The main source for secondary education is the '*Centrale Financiën Instellingen*' (CFI). This is an agency of the Ministry of Education. The task of this agency is to take care of the payments to all kind of subsidised secondary schools and universities in the Netherlands. Furthermore, they control the budgets of schools and universities.

From the CFI, information is available about all items necessary for the estimates in national accounts for secondary education, i.e. data on wages and salaries, employer's social contributions, specific subsidies, etc. Data on own account fixed capital formation come from the GFCF specialist of the National Accounts Department.

3.19.3 Tertiary education

Tertiary education consists of Higher Vocational Education (*Hoger Beroeps Onderwijs, HBO*) and University Education (all universities, except the private University Nijenrode and the Open University). The Open University provides education in a range of subjects 'at a distance' and belongs to the category ‘Other education’, see next section 3.19.4).

Information on tertiary education is again available on basis of CFI data.

3.19.4 Other education

In the case of other education, a distinction is made between driving schools and other instruction in the form of non-subsidised primary and secondary education, remote learning, adult basic education, company courses and training courses, etc.

Driving schools (SIC 80.41)
This category (SIC 80.41) covers automobile and motorcycle driving schools, with the exception of occupational training courses. The estimates were based on the latest available production statistics, which date from 1991. These show that the examination fees collected by driving-school operators are included in turnover, so that a corresponding adjustment is required.

The 1991, data were extrapolated to 2001 on the basis of information relating to the increased number of driving licences, hourly instruction rates and the numbers of instructors. Year-on-year modification is based on data relating to the number of driving tests by type and hourly instruction rates. In fact, volume and price indicators (based on CPI) are used as benchmark extrapolations.

Other education (SIC 80.42)
Other education can be divided into:
- remote teaching (SIC 80.421);
- basic adult education (SIC 80.422);
- occupational courses and training (SIC 80.423);
- educational guidance and instruction not elsewhere classified (SIC 80.424).

Since there is no direct observation of any part of other education in SIC 80.42, reference must be made to the following sources:
- the corporate information system (VIS);
- large-enterprise financial statistics (SFGO);
- annual reports.

Again, volume and price indicators are used for parts of this category. Volume indicators are based upon the number of students of the Open University in the Netherlands, as well as for the number of students who are registered at other institutions in SIC 80.42. Price information comes from CPI.

No explicit estimate is added for concealed production in education, e.g. private music and language lessons. Calculations on this subject during the benchmark revision of 2001 showed an output of 16.5 million euro. This only accounts for 1 percent of (total) private education and stays well within the confidence interval of the relevant estimates.

3.20 Health and social work activities (SIC 85)

3.20.0 Summary and process table

Table 3.20.0 Process table of output, intermediate consumption and value added of health and social work, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*35 431*						*6 055*	*6 055*		*41 486*
Intermediate cons.	*9 785*						*1 679*	*1 679*		*11 464*
Value added	*25 646*						*4 376*	*4 376*		*30 022*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*41 486*	*-345*	*36*	*42*	*879*	*-178*	*41 920*
Intermediate cons.	*11 464*	*-96*	*10*	*12*	*244*	*-11*	*11 623*
Value added	*30 022*	*-249*	*26*	*31*	*635*	*-168*	*30 297*

Explanation process table

(1) Survey & censuses: A survey by Prismant (a commercial service provider for Dutch healthcare organisations) was used for hospitals and merged mental institutions (GGZ). For a large number of other (health) care services, various surveys by Statistics Netherlands were used. A survey by trade association '*MO-groep*' was used for general social work.

(7) Other extrapolations and models: For boarding schools, advisory services and some remaining social work, extrapolations were made of the levels found by a study in 1995. These extrapolations were based on changes in employment and average wages (obtained from administrative records presented in labour accounts).
For a large number of remaining (health) care services, data from a study in 1995 were extrapolated, using production growth rates from care accounts (administrative data which do not fully correspond to the national account data series) compiled by Statistics Netherlands.

(11) Data validation: three nursing homes had to be removed by national accounts because they were already correctly classified elsewhere.

(13) Explicit cut-off: These estimates of small occupational internal company services were based on the number of companies (from the General Business Register) and the average wage/salary sum per company (from administrative records presented in labour accounts).

(14) Explicit exhaustiveness: Unofficial childcare is estimated by extrapolating the level established in a study from 1995 (which is explained in the 1995 GNI Inventory). The extrapolation is based on changes in official childcare prices (from the CPI survey) and the number of children in concealed childcare (from the POLS survey of living conditions). The estimate of 879 million euro consists of two parts. First, 725 million euro for concealed childcare (section 3.20.3) and 154 million euro for a supplementary estimate in the group General Social Work, not included in the survey ('white spaces', see annex 3.1, section 2).

In 2001, the output of health and social services amounted to 41,920 million euro, or 4.9 percent of total output (see table 3.20.1). Intermediate consumption and gross value added (basic prices) were 2.6 and 7.6 percent respectively of the national totals.

Table 3.20.1 Output, intermediate consumption and value added of health and social work activities, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	of which Oper. surpl.
	million euro				
85 Health and social work activities	41 920	11 623	30 297	22 995	7 723
As % of national totals					
	%				
85 Health and social work activities	4.9	2.6	7.6	10.1	4.6

Health and social work activities divided as follows:
- human health;
- veterinary activities;
- social work activities.

Human health estimates are described in section 3.20.1, estimates of veterinary activities in section 3.20.2 and estimats of social work activities in section 3.20.3. These estimates are, to a considerable extent, based on health accounts which provide information on production of almost the whole SIC 85. Detailed information about intermediate consumption and wages and salaries is based on the underlying direct Statistics Netherlands surveys.

Health accounts are based on three types of sources:
- direct Statistics Netherlands surveys;
- annual reports of institutions and national, provincial and local authority accounts, etc.;
- calculations.

Statistics Netherlands surveys are based on questionnaires, which must be completed and returned in accordance with the provisions of the Economic Statistics Act (Act of 20 November 2003, last amended by the Act of 15 December 2004). Financial data in respect of a number of (groups of) institutions are taken from annual reports. A separate enquiry is not conducted if there are few institutions or an insufficient basis for accurate questioning.

Government accounts are also consulted, on the one hand for missing information and, on the other hand, for comparisons with other source data. If information is not available or difficult to obtain, calculations are conducted with the use of, in particular, internal Statistics Netherlands data and information from financial institutions.

3.20.1 Human health (SIC 85.1)

The following categories are distinguished in health: hospitals, psychiatric care, general practitioners, specialists, dentists, paramedics, basic health services, safety, health and welfare services, and healthcare support. Each of these categories is described below.

Hospitals and specialists (SIC 85.110)

Estimates in respect of hospitals are almost entirely based on data supplied by the National Hospitals Institute (NZI) and Statistics Netherlands surveys, which provide detailed information on output, intermediate consumption and value added. Hospitals are classified as market producers, with the exception of homes for sick children and medical nurseries. Since the latter two types of institutions are government-financed, they are regarded as non-profit institutions and classified in the government category (government NPIs). Their output is determined with reference to costs.

Estimates in respect of specialists use data supplied by financiers, health insurance funds and private insurers supplemented by own-contributions and own-payments estimates. The estimates relate exclusively to self-employed specialists. Employed specialists are covered by hospitals, etc. The cost structure is based on VIS data. The salary of self-employed specialists report to the tax authorities has to be transferred in the national accounts from the transaction 'wages and salaries' to 'mixed income'. This has, of course no effect on GDP.

Total output in 2001 in SIC 85.110 was 12,576 million euro.

Psychiatric care (SIC 85.115)

The Statistics Netherlands surveys provide detailed information on psychiatric hospitals and out-patient psychiatric care (AGGZ). The AGGZ consists of the RIAGGs (regional out-patient psychiatric care institutes) alcohol and drugs clinics and other institutes for the treatment of addictions. Whilst RIAGG is a market-based organisation, the others are government NPIs. All estimates were based on revenue, since the data are presented as a lump sum and cannot be broken down; the RIAGGs account for approximately 75 percent of the total.

Total output in 2001 in SIC 85.115 was 2,797 million euro.

General practitioners (SIC 85.121)

The estimate of the output of general practitioners is totally based on the health accounts.

The cost structure is determined with reference to VIS data, on the assumption that doctors award themselves a 'salary' of approximately 90,800 euro in 1995. This is classified as operating surplus/mixed income. Although there are opportunities for additional, concealed earnings by general practitioners, these are considered to be marginal. Such concealed activities were therefore estimated at 2 percent, the equivalent to 18 million euro in 1995. The entire amount is classified as operating surplus/mixed income.

Total output in 2001 in SIC 85.121 was 1,363 million euro.

Dentists (SIC 85.130)

Dentists are surveyed every two years. The resulting data are used as an estimation source. Extrapolations based on backers' data are used for years in which survey information is not available (sickness insurance funds and private insurance). Here, too, there are few

opportunities for fraud, in particular because the tax declarations of this professional category are frequently subject to close inspection by the authorities.

Total output in 2001 in SIC 85.130 was 1,451 million euro.

Paramedics (SIC 85.140)

Physiotherapists are surveyed every two years. The data cover physiotherapists working in health centres and 'other treatments', such as remedial therapy, Caesar and Mensendieck. The years for which no survey data are available are subject to extrapolation with the data from the health accounts.

In the case of midwives, reference was made to the estimate published in the Health Care Financial Survey, a policy and budget document drawn up for the Second Chamber (the Dutch lower chamber house) by more than 40 institutions among which several ministries, Statistics Netherlands, umbrella organisations of care institutions, health organisations, etc. The physiotherapy statistics were used for the cost structure.

Total output in 2001 in SIC 85.140 was 1,755 million euro.

Health care support (SIC 85.150)

Support for health care covers a variety of activities such as ambulance services, blood banks, thrombosis services, laboratories and other back-up services.

Annual data are available in respect of ambulance services, blood banks and thrombosis services. Laboratories are generally covered under hospital costs and VIS data are used in the case of independent laboratories. Other services are covered by health accounts.

Total output in 2001 in SIC 85.150 was 1,052 million euro.

Health and safety executives (SIC 85.161)

These activities are surveyed annually and are the basis for the corresponding estimates. Total output in 2001 in SIC 85.161 was 833 million euro.

Basic health activities (SIC 85.162)

Basic health care is the responsibility of the Municipal Health Services (GGDs), which are non-profit institutions. Value added is therefore estimated with reference to costs. GGDs are surveyed annually.

Total output in 2001 in SIC 85.162 was 543 million euro.

3.20.2 Veterinary activities (SIC 85.2)

The estimate in respect of veterinarians was based on data supplied by the Royal Netherlands Veterinary Society. Reference was made to the VIS for the cost structure, producing a figure of 32 percent for basic and ancillary materials and other costs.

Total output in 2001 in SIC 85.2 was 510 million euro.

3.20.3 Social work activities (SIC 85.3)

The following categories are distinguished in social work activities: nursing homes, reception centres, old peoples homes, day centres, domiciliary care and other health care services. Each of these categories is described below.

Nursing homes and homes for the elderly (SIC 85.311)

Both kinds of homes are surveyed annually and are the basis for the corresponding estimates. Total output in 2001 in SIC 85.311 was 6,613 million euro.

Care for handicapped people (SIC 85.312)

There are surveys of institutions for mentally, physically and other handicapped are; they also cover substitute household accommodation for the handicapped.

Total output in 2001 in SIC 85.312 was 3,632 million euro.

Youth welfare work (SIC 85.314)

Calculation has mostly been based on state spending on youth services. For medical childrens homes the estimates are based on the figures of health accounts.

Total output in 2001 in SIC 85.314 was 1,266 million euro.

Reception centres (SIC 85.315)

The annual report of the Central Reception Organisation for Asylum Seekers was used with reference to asylum centres. Estimates in respect of other reception centres are based on health accounts.

Total output in 2001 in SIC 85.315 was 989 million euro.

Domiciliary care (SIC 85.324)

Relevant data are available from annually surveys. Surveys of domiciliary care also cover home help, but not the cost element borne by recipients. This is the subject of a supplementary estimate and represents 15 percent of domiciliary care costs in both output and wages and salaries. The estimate is based on the scale of the compulsory own contribution, which is income-dependent and on average equivalent to 15 percent.

Total output in 2001 in SIC 85.324 was 2,696 million euro.

Child care (SIC 85.331)

The official component of childcare, group 2, is covered by the annual surveys and classified as market output. A supplementary estimate was made for concealed childcare. Concealed

childcare is unofficially paid childcare by housewives, neighbours, etc. This revealed additional output of 725 million euro, all of which was entered under operating surplus/mixed income.

Other social welfare activities (SIC 85.330)

Other health care activities relate to the following sub-categories:

Group	Name
1	General social work
2	Specific social services
3	Old peoples welfare
4	Socio-educational services
5	Other social welfare institutes
6	Other welfare activities
7	Self-help groups
8	Neighbourhood and clubhouse activities
9	Welfare umbrella organisations, funds and bodies
10	Educational and vocational counselling

There are annual surveys for groups 1, 3, 4 and 5.

Observations are not available in respect of groups 2 and 6 until 10, which are therefore estimated on the basis of the GBR method (see section 3.4.3). These groups are estimated on the basis of the number of employees and multiplied by an average wage/salary bill and an output of 100/85 (ratio output / wage sum). The output equals 815 million euro and the value added amouts to 621 million euro.

Information is available on the *OBD* component (*OBD* is '*Onderwijs Begeleidings Diensten*', which stands for educational advisory services) of group 10. Since these services constitute NPIs, they are estimated with reference to costs. In the GBR, they (still) form part of SIC 85.344 and are assumed to constitute the 60 largest units. In the case of the other units, a supplementary estimate was made on the basis of average wage and salary costs and average operating surplus/mixed income.

Total output in 2001 in SIC 85.330 was 3,844 million euro.

3.21 Other community, social and personal service activities (SIC 90-93)

3.21.0 Summary and process table

Table 3.21.0 Process table of output, intermediate consumption and value added of other community, social and personal service activities, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models a.*	*b.*	*c.*	*d.*	*Tot.*	*Other*	*Total*
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output	*11 359*	*1 790*		*4 581*		*410*	*10 096*	*15 087*	*1*	*28 237*
Intermediate cons.	*6 716*	*744*		*3 145*		*0*	*5 516*	*8 661*	*-22*	*16 099*
Value added	*4 643*	*1 046*		*1 436*		*410*	*4 580*	*6 426*	*23*	*12 138*

	Basis (Total)	Adjustments					Final estimate
		Data val.	Concept.	Cut off	Exhaust.	Balancing	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	million euro						
Output	*28 237*	*419*	*181*			*250*	*29 087*
Intermediate cons.	*16 099*	*236*	*319*			*132*	*16 786*
Value added	*12 138*	*183*	*-138*			*118*	*12 301*

Explanation process table

(1) Surveys & censuses: These data refer to the survey-based production statistics and to separate surveys mentioned this section (for SIC 91 and 92). A separate survey was also used for private environmental services (sic 90.000).

(2) Administrative records: For the gambling industry (SIC 92.71), data were taken from the annual report of the supervision board on gambling. For government environmental services provided by district water boards (within sic 90.001), this refers to their annual financial reports.

(4) Benchmark extrapolations: For sports and a number of quantitatively small activities (within SIC 91 and 92), benchmark extrapolations on data from recent surveys were used. Consumption of goods and services n.e.c. – that is the purchase by companies of consumption goods and retail services (e.g. flowers, small gifts, etc.) – is roughly kept constant at the real level of 1985. For this year, a calculation was made for this group based on the commodity flow method. Although this group contributes almost 1,300 million euro to output, it does not contribute to GNI, as output is equal to intermediate consumption.

(6) CFC (PIM) and imputed dwelling services: Part of SIC 90 relates to the consumption of fixed capital of environmental services of the government. Output is determined as the sum of the costs. Consumption of fixed capital for this SIC is calculated at 410 million of euro by using the PIM-method.

(7) Other extrapolations and models: For various components of SIC 91 and SIC 92, calculations were made. Most of these were based on wage/salary sum data (obtained from administrative records) of the labour accounts of Statistics Netherlands.
For governmental environment services provided by municipalities and communal arrangements, this refers to an extrapolation of old administrative records using growth rates of environmental expenses of municipals and communal arrangements.

In 2001, the output of other communal, socio-cultural and personal services amounted to 29,087 million euro, or 3.4 percent of total output (see table 3.21.1). Intermediate consumption and gross value added (basic prices) were 3.7 and 3.1 percent respectively of the national totals.

Table 3.21.1 Output, intermediate consumption and value added of other community, social and personal service activities, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which Comp. empl.	of which Oper. surpl.
	million euro				
90.000 Private environm. services	3 994	2 479	1 515	677	786
90.010 Government envir. services	2 524	1 574	950	474	410
91 Management and labour organisat.	4 142	1 643	2 499	2 323	172
92 Cult., Sport, Recreational bodies	13 804	8 444	5 360	3 286	2 104
93 Other personal services	3 354	1 377	1 977	901	1 073
Goods and services n.e.c.	1 269	1 269	0	0	0
90-93 Other community, etc.	29 087	16 786	12 301	7 661	4 545
As % of total other comm., etc.					
	%				
90.000 Private environm. services	13.7	14.8	12.3	8.8	17.3
90.010 Government envir. services	8.7	9.4	7,7	6.2	9.0
91 Management and labour organisat.	14.2	9.8	20.3	30.3	3.8
92 Cult., Sport, Recreational bodies	47.5	50.3	43.6	42.9	46.3
93 Other personal services	11.5	8.2	16.1	11.8	23.6
Goods and services n.e.c.	4.4	7.6	0	0	0
90-93 Other community, etc.	100.0	100.0	100.0	100.0	100.0
As % of national totals					
	%				
90.000 Private environm. services	0.5	0.5	0.4	0.3	0.5
90.010 Government envir. services	0.3	0.3	0,2	0.2	0.2
91 Management and labour organisat.	0.5	0.4	0.6	1.0	0.1
92 Cult., Sport, Recreational bodies	1.6	1.8	1.4	1.5	1.2
93 Other personal services	0.4	0.3	0.5	0.4	0.6
Goods and services n.e.c.	0.1	0.3	0	0	0
90-93 Other community, etc.	3.4	3.7	3.1	3.4	2.7

Other communal, socio-cultural and personal services are broken down into the following industries:

1. private environmental services (SIC 90.000, section 3.21.1) ;
2. government environmental services (SIC 90.010, section 3.21.2) ;
3. management and labour organisations (SIC 91, section 3.21.3);
4. culture, Sport and Recreational organisations (SIC 92, section 3.21.4);
5. other personal services (SIC 93, section 3.21.5);
6. goods and services n.e.c. (‘*goederen en diensten n.e.g.*’) (section 3.21.6).

3.21.1 Private environmental services (SIC 90.000)

Since 1993, Statistics Netherlands collected profit-and-loss data on private firms active in the fields of sewer cleaning, waste collection and treatment, the elimination of soil pollution and asbestos removal (environmental services, SIC 90) by ways of an annual survey, which was

abolished in 2002. In that year, a new survey has been introduced, based on the Impect-method. The figures of the year 2001, however, are still based on the 'old' survey. It provided data on the number of enterprises and employees, costs and revenues, fixed capital formation, etc. for each of the activities surveyed. Only national figures are available.

The basic statistical data were collected by means of a written survey addressed to all enterprises conducting their principal activity in one of the above-mentioned fields.

In 2001, the SIC 90.000 population consisted of 599 firms with 21,275 employees. Total revenues were 3,994 million euro (according to production statistics).

3.21.2 Governmental environmental services (SIC 90.010)

In 2001, the output of government environmental services amounted to 2,524 million euro. The gross value added was estimated at 950 million euro, or 7.7 percent of the total for other communal, socio-cultural and personal services.

The government environmental services category forms part of the sector general government in accordance with ESA 95. It covers the environmental services provided by municipalities (cleansing), intercommunal arrangements (cleaning) and district water boards (water purification). These activities are basically an integral part of local government units. In the year 2000, government environmental services by provinces were discontinued.

Since this category forms part of general government sector, we refer to section 3.18, where public administration and general government services are discussed. The methods of compilation are equivalent.

The industry government environmental services is estimated by breaking down the government subsectors municipalities, district water boards and intercommunal arrangements into industries. The splitting into environmental services is established by using functional information available in the annual reports of these units. Information is also available from labour force accounts.

Since this industry as part of general government is classified under non-market producers, the production is equivalent to total production costs: compensation of employees, intermediate consumption, consumption of fixed capital and other taxes paid minus other subsidies received. Hence, gross value added, defined as the difference between output and intermediate consumption, is mainly equivalent to compensation of employees and consumption of fixed capital. Consumption of fixed capital is calculated with the aid of PIM; it contributes for almost 50 percent to value added.

The output by government environmental services of municipalities and intercommunal arrangements is fully registered as market output, leading to a zero non-market production. This market output is mainly used by the industry public administration of municipalities (SIC 75.113) and intercommunal arrangements (SIC 75.119). A small part is used by other entities. The cleansing fees paid by households and corporations are registered as output of services delivered by public administration of municipalities and intercommunal arrangements. Or, alternatively, public administration delivers environmental services to households and corporations for which cleansing fees are paid; these environmental services are purchased from the industry government environmental services. This registration method

ensures that the net operating surplus of government environmental services is zero as it should be for general government units.

3.21.3 Management and labour organisations (SIC 91)

Three output calculations are conducted in the case of this category, relating to:
- business, employers' and professional organisations (SIC 91.1);
- employees' organisations (SIC 91.2);
- ethical and political organisations; other ideological organisations, etc., hobby clubs (SIC 91.3).

Business, employers' and professional organisations (SIC 91.1)

Output in this industry is based on data according labour accounts. Structural data come from annual reports and surveys of organisations of employees (see SIC 91.2). In 2001, the output of business, employers' and professional organisations was 694 million euro. Intermediate consumption and value added were 173 and 521 million euro, respectively.

Employees' organisations (SIC 91.2)

Few statistics are available on these organisations. Statistics Netherlands surveys information on the number of trade union members. The annual reports of the largest organisations are used to estimate output and to estimate details on the average cost-structure per union member. By multiplying these data with the total number of union members, the new estimate for the cost-structure was derived. This outcome was confronted with data on the wage/salary sum according labour accounts and the results seemed to fit in very well. In 2001, the output of employees' organisations was 282 million euro. Intermediate consumption and value added were 71 and 211 million euro, respectively.

Ethical and political organisations, other ideological organisations etc., hobby clubs (SIC 91.3)

This category is divided into 3 parts, of which the last one is subdivided into three other parts, as follows:
- Religious and other philosophical organisations (SIC 91.311 and 91.312);
- Political organisations (SIC 91.32);
- Other memberships organisations, not elsewhere classified (n.e.c.) (SIC 91.33).
- SIC 91.33 is sibdivided into:
- Recreational associations or social clubs (SIC 91.331), hobby clubs (SIC 91.332) and circles of friends in the field of culture, fan clubs and other artistic promotion (SIC 91.334);
- Support funds (excluding welfare, SIC 91.333) and other ideological organisations n.e.c. (SIC 91.336);
- Coordinating, cooperative and advisory bodies (excluding health and welfare, sports and recreation, SIC 91.335) and other interests groups n.e.c. (SIC 91.337).

The choice for this combination of groups in the estimation procedure was the assumption that the cost structures of these groups are compatible. For the whole SIC 91.3, sources are scarce and activities within the groups are often very heterogeneous.

Religious and other philosophical organisations (SIC 91.311 and 91.312)

The estimates of SIC 91.311 and 91.312 are based upon information from the annual report of the Roman Catholic Church and from data on gifts of the members of the reformed and the (Dutch) Reformed or Presbyterian Church. Data were levelled up with the help of information about the number of people, regular church-goers (data on devotion). This gave an extra estimate of 20 percent. Furthermore, the figures are grossed up for the number of Muslims in the Netherlands, resulting in an extra estimate of 17 percent. For this procedure, the number of people who are associated with any religion are compared to the estimated number of Muslims in the Netherlands (statistics based on the country of origin). For other religions, an extra estimate of 2.5 percent was adopted. This estimate was according the estimates before revision.

Political organisations (SIC 91.32)

The annual reports of the main political parties are used to make an estimate of the cost structure of this group. This estimate is levelled up with the help of information on the number of members of political parties. An extra estimate was made for supporting activities of these parties. This is done by using the assumption of a labour-intensive organisation (expert guess of 80 percent wages and salaries and 20 percent intermediate consumption) structure. The result was compared to information of the labour accounts and seemed to fit in rather well.

Recreational associations or social clubs (SIC 91.331), hobby clubs (SIC 91.332) and circles of friends in the field of culture, fan clubs and other artistic promotion (SIC 91.334)

This three catregories are taken together, because they are all recreational and it is assumed they all have comparable (cost) structures. There is no direct information available for this group. The estimate is based upon structural data from sport clubs and information on wages and salaries from labour accounts.

Support funds (excluding welfare, SIC 91.333) and other ideological organisations n.e.c. (SIC 91.336)

These two groups are also assumed to have a similar (cost) structure. Furthermore, these are all organisations in the field of charity. For the structural estimate, the annual report of the '*Centraal Bureau Fondsenwerving*' (Central Bureau of fund raisings, CBF) and the annual report of the Dutch Cancer Defence is used. The CBF is an organisation which surveys information about charity on a voluntary basis. In the annual report of the CBF an item 'costs from own fund raising' is used to estimate the wage/salary costs and the intermediate consumption together. To split this item, information from a very large organisation (namely the Dutch Cancer Defence) is used. This structure is combined with information from labour accounts to reach a final estimate for this group.

Coordinating, cooperative and advisory bodies (excluding health and welfare, sports and recreation, SIC 91.335) and other interests groups n.e.c. (SIC 91.337)

These groups are taken together, because they are engaged in promotion of all kinds of groups in this field. No statistical information is available for these groups, so the estimate is based

upon the structure of employees' organisations (also the advocating of a group) and the data according labour accounts.

In 2001, the total output of ethical and political organisations, other ideological organisations etc., hobby clubs, etc. (SIC 91.3) was 3,166 million euro. Intermediate consumption and value added were 1,399 and 1,767 million euro respectively.

3.21.4 Culture, Sport and Recreational organisations (SIC 92)

The following seven groups are distinguished within this category:
- Film and video (SIC 92.100);
- Radio and television (SIC 92.200);
- Other entertainment and artistic activities (SIC 92.300);
- Press and information agencies; journalists (SIC 92.400);
- Cultural lending centres, public archives, museums, zoos and botanical gardens (SIC 92.500);
- Sports, fishing-expedition supplies, angling and recreational activities not elsewhere classified (SIC 92.610);
- 'Gambling': lotteries and games of chance and operation of gambling and amusement machines (SIC 92.710).

Film and video (SIC 92.100)

The following four types of activity are distinguished in the field of film and video:
- production of (video) films, excluding television (SIC 92.111);
- support in connection with SIC 92.111 (SIC 92.112);
- (video) film distribution (SIC 92.12);
- film shows (SIC 92.13).

In 2001, output of these four groups was 1,184 million euro, with value added of 397 million euro and intermediate consumption 787 million euro.

The estimates are based on the cost and finance statistics of audio-visual services. This statistics was not yet available before revision. The corresponding level estimates before revision were too low. The absolute value of the estimates in this industry are subject to a substantial upward revision.

Radio and television (SIC 92.200)

The radio and television category is divided into three parts as follows:
- broadcasting organisations (SIC 92.201);
- production of radio and television programmes (SIC 92.202);
- radio and television back-up (SIC 92.203).

In 2001, the output of these three subparts was 2,444 million euro. The intermediate consumption and the value added were 1,842 and 602 million euro respectively.

For this group of activities, the estimates are also based on the cost and finance statistics of audio-visual services. In this case, the levels are revised downwards.

Other entertainment and artistic activities (SIC 92.300)

The following eleven activities are distinguished in this category:
- stage performances (SIC 92.311) (supplementary estimate in respect of performances abroad (SIC 92.311) supplementary estimate in respect of performances at weddings and parties (SIC 92.311));
- stage producers (SIC 92.312);
- creative artistic activity (SIC 92.313);
- theatres, playhouses and concert halls (SIC 92.321);
- event halls (SIC 92.322);
- back-up for artistic performances and the organisation of cultural events (SIC 92.323);
- fairs (SIC 92.331);
- recreational centres (SIC 92.332);
- dance schools (SIC 92.341);
- amateur artistic instruction (excluding dance schools) (SIC 92.342);
- other entertainment not elsewhere classified (SIC 92.343).

In 2001, the output of these eleven sub-parts was 4,400 million euro. The intermediate consumption and the value added were 2,753 and 1,647 million euro respectively.

The estimate of SIC 92.311 is done with the help of information on numbers of visitors, data on subsidies and data on the structure from statistics on exploitation of theatres. For the supplementary estimate in respect of performances abroad, it is assumed that 20 percent of domestic production is sold abroad. This assumption equals the method before revision. The data were in accordance with information on the numbers of visitors abroad (somewhat lower) and the information on prices abroad (somewhat higher). Just as before revision, an extra estimate is made for bands playing on weddings and parties. In this case, it is assumed that in 75 percent of all weddings and jubilees, a band is playing for an average fee of 1,000 euro on each occasion.
For other items in this SIC, few statistics are available. Sometimes some structural information can be obtained from statistics on exploitation and sometimes the structural information is obtained from the figures before revision. In other cases, there is some information about supplied subsidies, e.g. in the case of theatres. In all cases the information is combined with information from labour accounts on wages and salaries and number of jobs. For the estimate of the output of recreational centres, some information is obtained from the websites of amusement parks on the Internet.

Press and information agencies; journalists (SIC 92.400)

Again, few statistics are available on this SIC. The structures from the situation before revision were used in combination with labour accounts. In 2001, the output of press and information agencies was 250 million euro. Intermediate consumption and value added were 129 and 121 million euro respectively.

Cultural lending centres, public archives, museums, zoos and botanical gardens (SIC 92.500)

The following eight sub-groups are distinguished in this category:
- public libraries (SIC 92.511);

- art lending centres (SIC 92.512);
- other cultural lending centres and public archives (SIC 92.513);
- art galleries and exhibition rooms (SIC 92.521);
- museums (SIC 92.522);
- monument preservation (SIC 92.523);
- zoos and botanical gardens; childrens farms (SIC 92.531);
- nature management (SIC 92.532).

In 2001, the output of this subgroup was 1,476 million euro. The intermediate consumption and the value added were 771 and 705 million euro respectively.

For public libraries the statistics on the exploitation of libraries for 2001 was the main source. In 2001, statistics on exploitation are also the chief source of information for art lending centres, public archives, art galleries and exhibition rooms and museums. Labour accounts were used for monument preservation, together with data on structures before revision. For zoos, there was an exploitation statistics for the year 1999, which is extrapolated with the help of data from labour accounts. The estimate for nature management is obtained from the relevant part of the statistics on exploitation of this industry in combination with data on the (cost) structure of the largest organisation in this field ('*Staatsbosbeheer*', Dutch National Forest Service).

Sports, fishing-expedition supplies, angling and recreational activities not elsewhere classified (SIC 92.610)

This category is divided into the following eleven sub-groups:
- operation of swimming pools(SIC 92.611);
- operation of sports halls, sports centres and gymnasiums (SIC 92.612);
- management of playing fields (SIC 92.613);
- management of other sporting facilities (SIC 92.614);
- outdoor sports (SIC 92.62);
- indoor sports (SIC 92.63);
- water sports (SIC 92.64);
- other sports (SIC 92.65);
- fishing-trip supplies (SIC 92.722);
- angling (SIC 92.723);
- recreational activities not elsewhere classified (SIC 92.724).

In 2001, the output of this subgroup was 2,342 million euro. Intermediate consumption and value added were 1,486 and 856 million euro respectively.

Statistics Netherlands reviewed the method for Sports, etc. Among other things, a new method for determining price and volume developments was introduced. The estimates in the group sports and recreation are based upon the Cost and Finance Statistics for the year 2000. The data are extrapolated to 2001 based on indices 2001 / 2000 of the data before revision. These were based on consumer price indices for the membership fees of sports clubs and the development of the number of members of sports clubs, according the data from NOC*NSF.

‘Gambling’: lotteries and games of chance and operation of gaming and amusement machines (SIC 92.710)

Two subgroups are distinguished under this heading, namely:
- lotteries and games of chance (SIC 92.71);
- operation of slot machines and gambling machines (SIC 92.721).

In 2001, the output of gambling was 1,708 million euro. Intermediate consumption and value added were 676 and 1,032 million euro respectively.

The estimate for lotteries and games of chance is based upon the annual report of the ‘*College van Toezicht op de Kansspelen*’ (the Dutch supervision and inspection organisation for games of chance), which gives an integral survey of all legal activities. Furthermore, an estimate was made for the operation of slot machines and gambling machines as a result of an extensive investigation of the *College voor Toezicht op de Kansspelen* into the size of this industry in 2001. This information is confronted with data from labour accounts and data from the cost and finance statistics for 1998. The new estimate fitted in well with both these sources and was adopted for reasons of plausibility.

3.21.5 Other personal services (SIC 93)

This category is largely covered by four production statistics:
- textiles and clothing cleaning (SIC 93.010);
- hairdressers and beauticians (SIC 93.020);
- funerals, crematoriums, mortuaries and cemeteries (SIC 93.030);
- fitness centres, saunas, sunbeds, massage parlours, natural baths, etc. (SIC 93.040).

The subcategory other personal services not elsewhere classified (SIC 93.050) is not subject to observation. In view of the limited number of firms covered by this subclass (for example, animal sanctuaries, astrologers, graphologists, guides, telephone back-up services), output of 138 million euro was entered under this heading in 2001.

A supplementary estimate is made in respect of home-based hairdressers in subcategory SIC 93.020. The number of annual visits to hairdressers by men and women is estimated. Given the average cost of a visit - based on information supplied by the industry - output is calculated in respect of the entire industry. The difference in respect of the turnover value indicated by the production statistics is reduced by half, assuming that home hairdressers generate approximately half the value of surveyed hairdressers. Almost the whole of the supplementary estimate is attributed to the operating surplus.

In 2001, output of other personal services was 3,354 million euro. Intermediate consumption and value added were 1,377 and 1,977 million euro respectively.

3.21.6 Goods and services n.e.c.

This category concerns the purchases of retail businesses (e.g. flowers, small gifts, etc.). Although this group contributes 1,269 million euro to output, it does not contribute to GNI, as output is equal to intermediate consumption.

The calculation is based on the estimates made for the consumption of households according to the formula: purchases = turnover retail trade minus (final consumption by non-residents in the Netherlands + consumption of institutional households + consumption of households according the household budget survey, excluding Value Added Tax). The estimate is roughly kept on a par with the real level of 1985.

3.22 Private households with employed persons (SIC 95)

3.22.0 Summary and proces table

Table 3.22.0 Process table of output, intermediate consumption and value added of private households with employed persons, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models a.*	*b.*	*c.*	*d.*	*Tot.*	*Other*	*Total*
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Output				*1 625*				*1 625*		*1 625*
Intermediate cons.				*0*				*0*		*0*
Value added				*1 625*				*1 625*		*1 625*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Output	*1 625*					*0*	*1 625*
Intermediate cons.	*0*					*0*	*0*
Value added	*1 625*					*0*	*1 625*

Explanation process table

(4) Benchmark extrapolations: The 1995 level was extrapolated using price changes from the CPI and volume changes of the number of households with double incomes and the number of one-person households over 65 years old. These two types of households are the main employers of domestic staff.

In 2001, the total output of private households with employed persons amounted to 1,625 million euro, or 0.2 percent of total output (see table 3.22.1). Gross value added (basic prices) was 0.4 percent of the national total.

Table 3.22.1 Output, intermediate consumption and value added of private households with employed persons, 2001

SIC	Output	Intermediate consumption	Gross value added (b.p.)	of which	
				Comp. empl.	Oper. surpl.
	million euro				
95 Private households with employed persons	1 625	0.0	1 625	31	1 594
As % of national totals					
	%				
95 Private households with employed persons	0.2	0.0	0.4	0.0	0.9

Some of the output of private households with employed persons (SIC 95) is accounted for by individuals officially employed by households, such as butlers, gardeners and drivers. Nevertheless, a much greater proportion is generated outside the formal circuit, for example by cleaners and babysitters, i.e. people who regularly or otherwise receive (some) concealed payment.

Total output is derived as the sum of compensation of employees and operating surplus. For the formal part of this industry, output equals compensation of employees, implying intermediate consumption and operating surplus are zero. For the hidden part, output equals the operating surplus. From a commodity point of view, the output is classified as domestic services.

In the 2001 revision, information from the budget survey was used to check that the production value of SIC 95 for 2001 was still correct. The 2001 figure was obtained by yearly extrapolation of the 1995 figure (see GNI Inventory 1995 for a description of the method for establishing the 1995 figure).

Price changes used for the extrapolation were derived from the CPI. Volume change was estimated on the basis of the development of the number of households with double incomes and the number of one person-households over 65 year old. These two types of households are the main employers of domestic staff. The extrapolated figure for 2001 matches fairly well with the expenses of households on domestic staff according to the Budget survey.

3.23 Extraterritorial organisations and bodies (SIC 99)

Following the guidelines of the ESA 95 (par. 2.06), for extraterritorial organisations and bodies (SIC 99) no estimates are included in the supply and use tables.

3.24 Taxes on products

Table 3.24.1 provides a summary of the extent and composition of Dutch taxes on products in 2001. It also summarises the sources and estimation methods used. Value Added Tax is by far the most important tax on products, accounting for 61 percent of the total. The table also

reveals that almost all taxes on products are state taxes determined on the basis of a survey provided by the Ministry of Finance. The figures are not on a cash basis, but on a one month delayed cash base which is thought to be the best approach for accrual data.

Table 3.24.1 Taxes on products (production and imports), 2001

			Source	Estimation method/adjustments
	million euro	*% total*		
Value added tax	32 509	61	Tax survey, Ministry of Finance	1 month deferred liquidity
Transfer of Value Added Tax to the European Union	1 609	3	State Record	
Import duties to the European Union	1 269	2	Tax survey, Ministry of Finance	1 month deferred liquidity minus throughput-based share paid by non residents
European Union levies on food products	238	1	Monthly statements, Ministry of agriculture	
Excise duties	7 913	15	Tax survey, Ministry of Finance	1 month deferred liquidity
Motor spirits	3 148	6	Tax survey, Ministry of Finance	1 month deferred liquidity
Other mineral oils	2 076	4	Tax survey, Ministry of Finance	1 month deferred liquidity
Tobacco	1 817	3	Tax survey, Ministry of Finance	1 month deferred liquidity
Alcohol	413	1	Tax survey, Ministry of Finance	1 month deferred liquidity
Other excise duties	459	1	Tax survey, Ministry of Finance	1 month deferred liquidity
Tax on non-alcoholic beverages, etc.	228	0	Tax survey, Ministry of Finance	1 month deferred liquidity
Energy levies	3 352	6	Tax survey, Ministry of Finance	1 month deferred liquidity
Taxes on passenger cars and motorcycles (BPM)	2 939	6	Tax survey, Ministry of Finance	1 month deferred liquidity
Tax on lotteries and gambling	80	0	Tax survey, Ministry of Finance	1 month deferred liquidity, producer share from State Record
Real estate transfer tax	3 437	7	Tax survey, Ministry of Finance	1 month deferred liquidity
Insurance premium tax	638	1	Tax survey, Ministry of Finance	1 month deferred liquidity
Tax on capital	501	1	Tax survey, Ministry of Finance	1 month deferred liquidity
Total taxes on products	53 104	100		

NB. Note that the 2001 figure on taxes on products given in this section differs from the respective figure in the GNP / GNI Questionnaire (see annex 9.1). The difference equals the difference on imputed and paid Value Added Tax.

Taxes on products are determined with reference to ESA 95. The basic difference from other taxes on production is that taxes on products are levied on output (production), whereas the former are levied on input (for example, labour, use of motor vehicles). The main difference compared with income and wealth taxes is that the latter are not directly linked to the production process or imports.

3.25 Value Added Tax, including Value Added Tax fraud

Non-deductible Value Added Tax is entered in the supply and use tables: this is Value Added Tax on purchases by households, fixed capital formation and purchases by Value Added Tax-exempt establishments, including the government, banking and insurance services. These establishments do not calculate Value Added Tax on sales and cannot deduct the Value Added Tax from their purchases.

The relevant Value Added Tax rate is applied to each individual transaction in calculating imputed Value Added Tax on households and exempted industries purchases and fixed capital formation. The calculation of (imputed) Value Added Tax is carried out in the same detail as applied to the compilation of the supply and use tables.

In the case of industries, including Value Added Tax-exempt enterprises, the exemption ratio is determined first. This ratio is the fraction of industry output which is exempt from Value Added Tax. The relevant Value Added Tax is then calculated for each purchase of the industry in question. The resulting sum multiplied by the relevant exemption ratio gives the (imputed) non-deductible Value Added Tax per category.

Example:
Total output of industry X is 10 000. The industry includes a number of enterprises providing Value Added Tax-exempt services. Production of these services is worth 2 000, giving an exemption ratio of 2 000/10 000 = 0.2.
Total intermediate consumption in the category is 8 000; 1 000 is subject to the low Value Added Tax rate (6 percent) and 4 000 to the high Value Added Tax rate (19 percent). This gives Value Added Tax payments of 1 000 * 6% + 4 000 * 19 percent = 820.
820 * 0.2 (= exemption ratio) = 164 relates to the provision of Value Added Tax-exempt services.
Non-deductible Value Added Tax in this industry amounts to 164.

3.26 Subsidies on products

Table 3.26.1 summarises the extent and composition of subsidies on products in the Netherlands. With reference to GDP at market prices, these comprise 0.9 percent in 2001. The table also summarises the sources and estimation methods used.

The table shows that public transport subsidies are the principal subsidies on products, accounting for 38 percent of the total. European Union foodstuffs subsidies accounted for 22 percent.

Table 3.26.1 Subsidies on products, 2001

Subsidies			Source	Estimation method/adjustments
	million euro	*% total*		
European Union subsidies on food	865	22	Total: Ministry of Agriculture, Agricultural Equalisation Fund (LEF) Composition: Different commodity board surveys	Total adjusted for transfers to non residents and other subsidies
Public transport subsidies	1 505	38	State Record	Not applicable
Research & development subsidies	534	14	State Record	Not applicable
Subsidies on recreation, culture and sport	240	6	State Record	Not applicable
Rent subsidies	161	4	State Record	Not applicable.
Other (various operating subsidies)	632	16	Largely State Record; several Hundred millions from local authority accounts	Not applicable
Total subsidies on products	3 937	100		

The definition of subsidies on products is determined with reference to ESA 95 (see, in particular, sections 4.30 to 4.35 inclusive). The main difference compared with other subsidies on production is that subsidies on products are granted on the basis of generated output, whereas other subsidies depend on inputs/costs incurred (for example, wage subsidies, oil reserves subsidy, compensations for harvest rain damage. Subsidies to promote R&D may or may not relate to products. An example of the latter would be wage subsidies, such as the reduced R&D contribution.

Subsidies on product are provided to market producers. They are distinghuised from income transfers, because income transfers are provided to other non-market producers. Thus, contributions to R&D activities in commercial research institutes are regarded as subsidies, whilst similar allocations to research institutions which are not essentially market-orientated (for example, universities) are regarded as income transfers. Contributions to the national railway infrastructure management service are another example. Operating subsidies for this infrastructure management are recorded as income transfers, since another non-market producer is involved. Nevertheless, national railway operating subsidies are recorded as subsidies on products. This accounting difference correlates closely with the different ways in which output and value added are determined for market and other non-market producers.

One futher adjustment is made in respect of European Union foodstuffs subsidies: more than 200 million euro relates to other subsidies.

CHAPTER 4 THE INCOME APPROACH

4.0 GDP according to the income approach and summary

Table 4.0.2 (see further) describes the breakdown of GDP in 2001 according to the income approach by industry and by institutional sector. Table 4.0.1 gives the breakdown for total GDP into the components of the income approach by institutional sector. As table 4.0.1 shows, more than 57 percent of GDP is compensation of employees. On the other hand, it also shows that the sector non-financial corporations (S 11) is by far the largest sector for the generation of value added. More than 63 percent of GDP was generated in this sector in 2001.

Table 4.0.1 Components of value added (gross, basic prices), according to the income approach by institutional sector, 2001

Sectors	Total	Non-financial corporations	Financial corporations	General government	Households	Non-profit institutions serving households
		S 11	S 12	S 13	S 14	S 15
	million euro					
Value added (gross, basic prices)	397 556	251 995	24 152	53 392	66 077	1 940
Compensation of employees	227 390	154 575	13 399	42 820	14 861	1 735
Other taxes on production	4 788	2 606	312	471	1 384	15
Other subsidies on production (-)	3 810	2 593	95	666	456	-
Operating surplus/mixed income (gross)	169 188	97 408	10 536	10 767	50 287	190

A summary of how the breakdown of GDP is obtained is given in the process table. Here the final estimate for compensation of employees and for gross operating surplus is broken down by sectors. For the other columns of the process table a breakdown into sectors is not possible, as is the consequence of the 'dual actoring' method.

Compensation of employees

The supply and use tables give information about the compensation of employees. By applying so-called 'dual actoring', compensation of employees is redistributed from the branches of industries of the supply and use tables to the institutional sectors of the sector accounts.
Since compensation of employees for the whole economy has to be equal in the sector accounts and in the supply and use tables, Statistics Netherlands has chosen to use dual actoring to determine compensation of employees for the sectors financial and non-financial corporations, households and NPISH. Since the supply and use tables are already balanced when dual actoring is applied, no other adjustments are made to these figures in the sector accounts.

Gross operating surplus/mixed income

The gross operating surplus/mixed income for the financial and non-financial corporations, households and NPISH is also determined by applying dual actoring. Here, too, no adjustments are made to these figures.

Table 4.0.2 Components of value added (gross, basic prices), according the income approach by industry and by institutional sector, 2001

Industries \ Sectors	Total	Non-financial corporations	Financial corporations	General government	Households	Non-profit institutions serving households
		S 11	S 12	S 13	S 14	S 15
	million euro					
Agriculture, forestry and fishing	10 177	2 383	-	52	7 742	-
Compensation of employees	2 683	1 157	-	41	1 485	-
Other taxes on products	419	57	-	6	356	-
Other subsidies on products (-)	227	35	-	-	192	-
Operating surplus	7 302	1 203	-	-	6 094	-
Mining and quarrying	11 139	11 139	-	-	-	-
Compensation of employees	599	599	-	-	-	-
Other taxes on products	21	21	-	-	-	-
Other subsidies on products (-)	4	4	-	-	-	-
Operating surplus	10 523	10 523	-	-	-	-
Manufacturing	58 719	54 081	-	2 400	2 238	-
Compensation of employees	36 022	32 610	-	2 338	1 074	-
Other taxes on products	629	609	-	6	14	-
Other subsidies on products (-)	733	694	-	20	19	-
Operating surplus	22 801	21 556	-	76	1 169	-
Electricity, gas and water supply	5 466	5 462	-	-	4	-
Compensation of employees	1 638	1 637	-	-	1	-
Other taxes on products	57	57	-	-	-	-
Other subsidies on products (-)	7	7	-	-	-	-
Operating surplus	3 778	3 774	-	-	4	-
Construction	22 705	18 275	-	-	4 430	-
Compensation of employees	15 263	13 612	-	-	1 651	-
Other taxes on products	106	88	-	-	18	-
Other subsidies on products (-)	225	195	-	-	30	-
Operating surplus	7 561	4 770	-	-	2 791	-
Trade, hotels, restaurants and repair	62 114	48 116	-	-	13 998	-
Compensation of employees	34 808	30 143	-	-	4 665	-
Other taxes on products	643	464	-	-	179	-
Other subsidies on products (-)	462	366	-	-	96	-
Operating surplus	27 125	17 875	-	-	9 250	-
Transport, storage and communication	28 364	25 415	-	638	2 311	-
Compensation of employees	16 034	15 091	-	118	825	-
Other taxes on products	239	215	-	2	22	-
Other subsidies on products (-)	242	215	-	-	27	-
Operating surplus	12 333	10 324	-	518	1 491	-
Financial and business activities	109 115	57 954	24 140	1 430	25 591	-
Compensation of employees	54 072	36 355	13 390	1 435	2 892	-
Other taxes on products	1 936	881	312	7	736	-
Other subsidies on products (-)	801	510	95	144	52	-
Operating surplus	53 908	21 229	10 533	132	22 014	-
						-
General government	44 438	-	-	44 438	-	-
Compensation of employees	35 047	-	-	35 047	-	-
Other taxes on products	359	-	-	359	-	-
Other subsidies on products (-)	407	-	-	407	-	-
Operating surplus	9 439	-	-	9 439	-	-
Care and other service activities	45 319	29 171	12	4 434	9 762	1 940
Compensation of employees	31 224	23 370	9	3 841	2 269	1 735
Other taxes on products	379	214	-	91	59	15
Other subsidies on products (-)	702	567	-	95	40	-
Operating surplus	14 418	6 154	3	597	7 474	190
Value added (gross, basic prices)	397 556	251 995	24 152	53 392	66 077	1 940

Dual actoring

In the supply and use tables, units (establishments) are grouped by kind of activity (standard industry code (SIC)). The transactions of these activity groups are redistributed into the sectors of the sector accounts[23]. Mainly, these sectors are non-financial corporations and households. However, transactions of health care, for example, can be subdivided into the sectors non-financial corporations (e.g. hospitals), households (e.g. family doctors and babysitters) and general government (e.g. youth work).
Several sources are used to rearrange the transactions of activity groups in the supply and use tables into transactions of sectors in the sector accounts; for example: production statistics, statistic on corporate finance and the General Business Register. Corrections are made for underestimations in a certain SIC if a source does not cover the entire population. In this way, a new set of distribution codes is calculated for each benchmark year.
A more detailed explanation of the dual actoring method is given in section 6.2.

4.1 Framework of reference

The calculation of gross domestic product (GDP) from the income perspective involves its estimation as the sum of the various value added categories, namely compensation of employees, the balance of other taxes and other subsidies on production and gross operating surplus.

From the income perspective, GDP can be estimated in different ways - for example based on:

- all value added categories in the entire economy;
- all value added categories of individual industries;
- all sector value added categories;
- a combination of the above three.

In the Netherlands, the income approach is based on the combination option. All available information is combined in the matrices describing the relationship between industries and sectors. These matrices are used to divide the results from the supply and use table into the main components of the income approach, compensation of employees and gross operating surplus.

The dual actoring industry by sector matrices are based on the following estimates:

- compensation of employees is estimated for the whole economy and by industry in the labour accounts;
- compensation of employees is estimated for the government and financial corporations sectors and converted based on industries. In other sectors (non-financial enterprises, households and NPISH) this estimate is based on the labour accounts data for individual industries;

[23] Dual actoring is applied to the following transactions: production, intermediate consumption, other taxes and other subsidies on production, wages and salaries, employers' social contributions and (as a balancing item) operating surplus/mixed income (gross).

- taxes on production and subsidies are determined for the whole economy in the light of government information and are then broken down on an industry and sector basis;
- the gross operating surplus is estimated by industry and sector;
- the gross operating surplus of the government and NPISH sectors (all other non-market producers) takes the form of depreciation, which is estimated using investment in previous years (using the Perpetual Inventory Method);
- in the household sector, self-employed mixed income and the operating surplus on imputed home-ownership services are estimated based on the production method, i.e. as residual revenue of sales and production costs item;
- the production method is also adopted to estimate the gross operating surplus of the non-financial corporations and financial corporations sectors. The sources used in the latter instance also underpin the gross value added calculations of the corresponding industries so that, in such cases, there is very little difference between the industry and sector production methods. The non-financial corporations sector is covered by entirely different sources than the industry estimates based on the production method.

4.2 Valuation

The sum of value added categories results in gross value added at basic prices. For the components of value added no specific valuation aspects play a part.

The income approach of GDP involves the following variables: wages and salaries, employers' social contributions, taxes on production and imports less subsidies and gross operating surplus/mixed income. Each of these variables is described in greater detail below.

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

The definitions and concepts used in the national accounts do not always correspond with private accounting and administrative practice. There are many examples of differences, but two are of particular importance for the income approach.

The national accounts concept of wages, or more accurately: compensation of employees, is significantly different from the corresponding specific private accounting concept. Company accounts do not include the costs of company-car use, educational subsidies, etc. in individual remuneration, whereas the national accounts identify these as payments in kind (see also sections 4.6 and 3.3.1).

The treatment of taxes and subsidies also differs from everyday practice: this may be, for example, because the moment of collection or payment may not coincide with the moment an entitlement is acquired, which is fundamental to the national accounts.

In addition, the method for calculating depreciation is quite different from that used in administrative practice. Because enterprises generally determine their fixed-asset depreciation on the basis of rules approved by the tax authorities, the national accounts method shows only coincidental correspondences.

Lastly, the profit concept used in commercial accounting is not comparable with the content of the operating surplus or mixed income.

4.4 Role of direct and indirect estimation methods

The calculation of domestic product from the income point of view is largely based on direct estimation methods. A great variety of statistical sources can be drawn upon, in many cases the same ones used in the production based GDP approach.

Wages and employer's social contributions are largely estimated on the basis of statistical sources, with indirect estimation methods only occasionally being required for wages and salaries in kind. For example, specific industry-related indicators are used to determine tipping, and private use of company cars is evaluated by means of a general survey of private car use. Since the number of company cars is derived from fiscal data, the result is clearly based on direct observation.

Estimates of employer's social contributions rely on the actual receipts of social security organisations, which is a comprehensive observation. Subsidy and tax estimates are based on figures from government registers, again a comprehensive observation.

Many sources are available for the determination of operating surplus/mixed income value. Indirect methods are used only in specific cases, for example to estimate attribution of owner occupied dwellings, for which, by definition, no observation-based statistical source is available. An indirect estimation method is also used for 'concealed' income.

4.5 Role of benchmarks and extrapolation

Level estimates for the national accounts data were determined in the context of the 2001 benchmark revision. In calculating the data for subsequent years, the greatest possible use was made of production statistics and other annual data sources so that new level estimates can be made. Since (statistical) level data are not available for certain variables, the preceding years trend indicators were used. The estimation methods described later in this chapter outline the extrapolation procedure.

4.6 Principal approaches from the viewpoint of exhaustiveness

4.6.1 Introduction

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

4.6.2 Income in kind

The Dutch tax authorities allow few concessions to employees in the form of remuneration in kind. Tax is payable on almost all forms of such income. This applies, for example, to

company provision of meals and beverages, free transport, the private use of a company car or company telephone facility, subsidised child-minding, cut-price purchases (provided these exceed cost price), use of company accommodation, educational subsidies for employees' children and (mortgage) loans provided by the employer below market rates.

Administrative procedures are nearly all on account of the employer, with the exception of the private use of company cars which is not covered by the employers' declarations. For their income tax declarations, employers merely indicate employees' entitlement to use a company car.

Exhaustive estimates of income in kind

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

Agriculture

To a large extent, agricultural output estimates are based on physical flows and stocks. This means that any income in kind - in the form of agricultural products - is always included in output value and value added. Consequently, underestimating total wages and salaries to take account of the effects of income in kind will not affect GNI, but only its distribution between wages and salaries and operating surplus.

Financial institutions

In the years after 1995 financial corporations were surveyed in an effort to estimate interest reductions on loans. In the Netherlands, this possibility is almost exclusively confined to mortgage loans. In 1995 this benefit is estimated as follows.

Table 4.6.1 Interest benefit of employees of financial corporations, 1995

	million euro	
Banking	100	(220 million guilder)
Insurance	64	(140 million guilder)

The method was not revised during the revision of 2001. Since 1995 the level of the interest benefit is calculated with reference to the number of corporation staff, the average loan and the average reduction. For 2001 this method resulted in the following estimates.

Table 4.6.2 Interest benefit of employees of financial corporations, 2001

	million euro
Banking	219
Insurance	140

Government and non-commercial services

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

Travel benefits

Transport

The transport sector offers limited travel benefits. Free staff travel does not exist, as concessions are always taxable. In all cases, the individuals own contribution is at least 50 percent of the benefit in question. Surveys of the firms concerned have produced the following estimates of reduced transport costs.

In the case of rail travel, the total benefit is put at 0.9 million euro per annum. The 1995 estimated figure for urban and local transport (bus, tram, underground) is 2.7 million euro, rising to 3.6 million euro for airlines.

This method was not revised during the revision of 2001. The 1995 estimation was extrapolated using suitable indicators, based on the number of employees of the firms concerned.

Private use of company car

For the revision year 1995 estimates were made for the private use of company cars (see the GNI Inventory 1995, section 3.6.2). This method was not revised for the 2001 revision. The labour accounts make use of data on the number of company cars, whereas the distribution among the branches of industries was taken from the Social Statistics Database (SSD). At the macroeconomic level this method resulted in the following estimates for 2001.

There were 647,277 company-registered cars in the Netherlands in 2001 which were also available for private use by employees (sometimes to a limited extent). The source for this figure is the SSD and the fiscal administration. The information is available at the 2-digit SIC-level and is further broken down with the aid of a key according the gross wages recorded for social security. Under Dutch tax legislation, the possibility of using a company car for private purposes must be notified under taxable income. The increment is 20-24 percent of the vehicles catalogue value, depending on proximity to the principal place of employment. Employers must inform the tax authorities of all individual employees who are entitled to use a company car.

The fiscal data also reveal that there are virtually no company cars in the government sector. The total adjustment is therefore made for private sector employees.

The total distance privately travelled (in kilometres), including journeys to and from work, is known from Statistics Netherlands data. In 1995, the figure was 10,800 kilometres (4,460 for journeys to and from work, 1,000 for holiday use and 5,340 for private purposes). This figure was kept unchanged in 2001. The Ministry of Finance has determined the total cost of a

private-vehicle kilometre on an annual basis since 1990. The figure in question must be used for all tax declarations. Lastly, the wage cost survey reveals that 40 percent of employees contribute personally to the use of a company car. For calculation purposes, they are assumed to pay 25 percent of the costs involved. These assumptions are also kept unchanged in 2001, so the individual contribution is about 10 percent of the total costs.

This produces the following wage/salary adjustment to take account of the private use of company cars in 2001.

Table 4.6.3 Private use of company cars, 2001

Number of cars	Private use	Cost per km	Gross value	Individual contribution	Value of payment in kind
x1	*km*	*euro*	*million euro*		
647 277	10 800	0.27	1 887	189	1 699

The adjustments after total payment in kind for the private use of company cars at macro-level in 2001 are as follows (million euro):

- intermediate consumption (companies) - 1,699
- wages and salaries (company employees) + 1,699
- household final consumption expenditure + 1,699

Employers' contribution to child care

In 1995 data were used from 1994 that indicated that childcare subsidies by companies represented approximately 30 percent of total costs (equals childminding turnover, output of SIC 85.331). In 2001 this percentage was 32 and the total output of SIC 85.331 amounted to 1,065 million euro. So the employers' childcare contribution in 2001 was estimated at 341 million euro.

For the assignment of industries in 2001, use is made of labour data from the SSD on the participation of women in the labour force.

4.6.3 Tips

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

The existing method was not revised during the revision of 2001. The value of tips in these industries was estimated for the years after 1995 by using suitable indicators and applying the structural assumptions from 1995.

Hotels, restaurants and cafés

According 1995 results, tips in restaurants and cafés accounted for 15-20 percent of gross wages and salaries or 3-4 percent of total output. As, in hotels in particular, payment frequently takes place electronically and by credit card, employers cannot conceal corresponding tips from the tax authorities. Even if these amounts are paid directly to employees they will be subject to income tax. The amounts also appear in the employers

administrative data and, consequently, in the production statistics. Other cash tips are comparatively insignificant, being estimated at 1 percent of turnover. In the case of other accommodation (SIC 55.2) and catering (SIC 55.5), there is very little or no tipping. Consequently, a supplementary estimate is not made for these facilities. Total tips are evenly distributed over wages and salaries and operating surplus/mixed income.

Calculated in this way, the estimated amount of tips for SIC 55 total in 2001was 364 million euro.

Taxis

On the basis of the 1995 assumptions, tips are estimated to represent 5 percent of the value of everyday and group journeys, but only 2 percent in the case of medical transport. The total value of tips in 2001 amounted to about 50 million euro. Approximately two thirds of taxi tips are imputed to employees, with the remaining third going to (self-employed) enterprise owners as operating surplus/mixed income.

Hairdressers, manicurists, etc.

According the 1995 method, tips are estimated at 2 percent, mainly because of the rounding-off of official charges.

4.6.4 Concealed activities

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

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

- 'turnover fraud': supplementary output estimates (both value added and intermediate consumption). See section 7.5.1;
- 'cost fraud': reduced intermediate consumption with corresponding increase in value added. See section 7.5.2.

4.7 Compensation of employees

4.7.0 Summary and process table

In the system of labour accounts a lot of information is available from the Social Statistical Database (SSD). In the compilation process of the labour accounts also information from Production Statistics is taken into account, but mainly as a secondary source. As the main sources for the SSD are several kinds of registers, the main basis for national accounts figures can be seen as Administrative records (column (2) of the process table). As basis for national accounts figures, the information on compensation of employees is broken down into the branches of industry, according the columns of the supply and use table. The total compensation of employees is shown in the process table (table 4.7.0).

Table 4.7.0 Process table of compensation of employees, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Compensation of employees		*220 299*					*5 163*	*5 163*		*225 462*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Compensation of employees	*225 462*				*2 850*	*-922*	*227 390*

Explanation process table

The construction of the process table follows from the structure of the item 'compensation of employees' in table 4.7.1. In column (7), the other extrapolation and models, estimates are made for the items (a + b + c + d + e) minus the items (h + i + j), i.e. 12,120 million euro minus 6,957 million euro. The total balancing item (-922 million euro) falls under the item 'gross wages recorded for social security' in table 4.7.1. The estimate for exhaustiveness in column (14) equals the items (f + g) in table 4.7.1. All the other items in table 4.7.1 are considered as administrative records (column (2)) in the process table.

Table 4.7.1 gives the construction of the item 'compensation of employees' for 2001.

4.7.1 Initial estimate of employee compensation by industry

Since the 2001 revision of the item 'compensation of employees' a new source is introduced, the Social Statistical Database (SSD). This database is realised by integration of data on employees from the Employment and Earnings Survey (*Enquête naar Werkgelegenheid en Lonen*, or *EWL*), from the tax authorities and from the institutions responsible for the administration of social security. The database contains information about all jobs of all employees in the Netherlands for the whole of 2001. For nearly all these jobs information is available on the economic activity under which the job can be classified, working hours, total amount of wages and number of days for which wages were paid for the job. Since the revision of 2001, the SSD is the basis for the estimation of the number of employee jobs, the corresponding remuneration and the corresponding labour input.

Compensation of employees represents the total costs for the employer that are directly related to the labour input of individual employees in the production process. The item labour costs has two components: wages and salaries and employers' social contributions paid by the employers. This section describes the composition and construction of wages and salaries from the statistical sources, and section 4.7.2 describes the origin and construction of the employer's social contribution.

Table 4.7.1 The construction of the compensation of employees, 2001

	million euro	
Gross wages recorded for social security	174 594	
Total supplementary estimates (+)	14 970	
Of which		
a. Employee premiums for pension and early retirement programs		6 110
b. Employee contributions savings program		2 492
c. Employers contributions to savings program		417
d. Commuting costs		1 573
e. Untaxed benefits		1 528
f. Wages in kind		2 558
g. Concealed payments to regular staff		292
Total supplementary estimates (-)	6 957	
Of which		
h. Pseudo public sector regulations (-)		459
i. Payment during sick leave (-)		6 297
j. Payment during leave due to bad weather (-)		201
Wages share of employee costs	182 607	
k. Employers' share to employee costs	44 783	
of which		
l. Employers' social security contributions		19 445
m. Employers' contributions to pension schemes		14 531
n. Employers'other private social insurance contributions		689
o. Imputed social contributions		10 118
Compensation of employees	227 390	

Of the components mentioned in table 4.7.1, the labour statistics cover (among other) percentages and franchises. The four-yearly European Union labour cost survey provides some data, but annual information is largely derived from collective agreements and legislation. Volume data are available both annually and quarterly in respect of gross wages recorded for social security purposes and annually for wages in kind (f) and concealed payments to regular employees (g). The wage element of employee costs and total employer-paid contributions result from the combination of the volume data and percentages indicated in the preceding columns.

Specific adjustments to production statistics output were needed to convert measured wage data to SNA 1993 concepts, to quantify wages in kind in accordance with SNA guidelines (component f), to make an additional estimate for concealed labour (component g) and to fill the information gaps

Compensation of employees is estimated with the aid of different sources and from different angles. It is calculated separately in the national and labour accounts. The national accounts estimates are based mainly on establishment data, and more specifically on production and non-financial statistics. For each sector of industry, these statistics provide data on the

structure and volume of output, intermediate consumption and value added, including wages and salaries and employers' social contributions. Most production statistics also supply data on the number of jobs. Other sources used for the compilation of compensation of employees are the May agricultural census, cost and finance statistics for the health sector, banks and insurance companies and government data on public administration, defence and education.

The wage concepts in the production statistics questionnaires are partly geared to the national accounts and partly to general bookkeeping practices. The 'other personnel costs' component is particularly difficult to break down into wages and employers' social contributions on the one hand and intermediate costs on the other. This is one of the reasons information from production statistics is used as a secondary source in the compilation process of the labour accounts.

Statistics Netherlands receives separate (often exhaustive) data on revenues of employers' social contributions by pension funds and social security institutions (premiums and lump-sum payments). This enables it to provide separate data on total premiums received, classified by purpose (disability, unemployment, pension), i.e. the column totals of most of the components from *a-o* inclusive. Information on branch of origin, however, is not generally available.

Prior to the national accounts balancing procedure, employers' social security contributions are broken down by multiplying branch paid by destination[24]. In a number of cases, additional quality checks are performed in the balancing stage on wage levels and FTE (full-time equivalent) changes, and the relationship between output and employment (labour productivity).

The labour accounts also calculate these figures from a number of different sources at a level of detail involving 96 branches of industry. For the determination of the item 'wages share of employee costs 2001', the wage concept used is the one in the SSD for all employees. This is the 'gross wages recorded for social security' (*Bruto Loon voor de Sociale Verzekeringen,* BLSV). This is the wage sum that serves as the basis for the calculation of the contributions of employees and employers to social insurance for unemployment (WW), for disablement (WAO), and for health insurance.

The BLSV also contains – besides wages in money, including special payments like bonuses, holiday allowances, end of year bonuses and profit sharing – the monetary value of certain provisions to be registered under 'wages and salaries' according to the ESA 95. In this respect supplementary estimates are made for:

- employee contribution to early retirement and (pre)pension schemes;
- employee savings in (tax-free) savings arrangements;
- income in kind (both private use of company car and childcare);
- reimbursement of job-related expenses (e.g. travel costs);
- concealed payments to regular staff.

Not part of wages and salaries are payments during sick leave and the payment during weather-related leave. These payments, calculated on the basis of data on sickness absence and data on days on which no work can be done because of weather conditions, are transferred from wages and salaries to the social costs of employment.

[24] The social security funds and pension funds.

4.7.2 Employers' social contributions

Employers' social contributions consist of employer-paid contributions to compulsory social insurance, compulsory pension insurance, special social insurance and direct payments to (former) employees pursuant to social legislation. In principle, the figures are compiled on the basis of data from all institutional sectors. In practice, they are largely based on social legislation reports covering (fictitious) employers' contributions. Information obtained from the different institutional sectors is used as a secondary, possibly corrective, source.

Social charges can only be incurred in relation to (former) employees.

Principal sources

a) Reports by the various funds are the main sources for the compulsory social insurance regulations. There are four sets of provisions: unemployment act (WW), the General Disablement Benefits and the Disablement Insurance Act (Aok, WAO), the compulsory Health Insurance Fund (ZFW-vp) and the administration fund for government employees (UFO).

b) Pension insurance is covered by five regulations: the general civil servants pension fund (ABP), the commercial pension funds (BPF), company pension funds (OPF), collective life insurance regulations and early retirement funds (VUT). In this respect, considerable use is made of both a survey of insurance companies and annual reports.

c) Social regulations in the private insurance sector are applicable to government employees; these relate to health insurance for the police force (DGVP), inter-provincial health insurance (IZR), the institute of social insurance for government employees (IZA), government employee disablement insurance (FAOP) and insurance for weather-related temporary unemployment for in the construction industry (Risf). Annual reports on the application of these regulations are available.

d) The principal sources for direct payments by employers to (former) employees are public-authority and company data (on early retirement arrangements). The majority of the figures are calculated on the basis of partial data relating, for example, to sickness absence and wage sums.

The sources do not provide figures on individual social contributions that can be used directly, so supplementary calculations are always necessary. Combined employers' and household contributions are available in a number of cases, namely for sub-sections a) to c). While the quality of these data is good, sub-section d) poses the greatest estimation problems.

The majority of annual reports appear from four to six quarters after the end of the accounting year concerned.

Calculation of the various elements of social charges

a) Total employers' social contributions amounted to 44,783 million euro in 2001, of which compulsory social insurance accounted for approximately 19,445 million euro or more than 43 percent. The WW consists of two parts, namely the general unemployment fund

(AWF) and the short term unemployment funds (Wa). The premium breakdown is the same in both cases. On the basis of the total contribution and the contribution percentages applicable to employers and employees or beneficiaries, a breakdown is made covering employer-paid premiums, household-paid premiums and rerouted social contributions. The latter are the contributions to compulsory social insurance benefits corresponding to employer-paid premiums. Employer-paid premiums for social benefits are always regarded as household contributions. In the context of compulsory social insurance, paid rerouted social contributions are equivalent to received rerouted social contributions. They are eliminated at sub-sector level to avoid duplication.

b) Pension insurance accounts for 14,531 million euro, or 32 percent of social charges. A breakdown is made according to employer-paid and employee-paid premium percentages.

c) Insurance accounts for 689 million euro, or 1.5 percent of total social charges. Here too, in principle, premiums are broken down according to their percentages. Other contributions from the same authorities covered by the legislation are regarded as employer-paid premiums.

d) The remaining group covers direct payments by employers to employees and former employees. In most cases, this employer is the government, which has introduced regulations similar to compulsory social insurance provisions. The government employees concerned are not entitled to social insurance benefits except, essentially, for chronic disablement and early retirement payments. After 1995, there was a shift from direct government payments to mandatory social insurance. Direct payments amount to 10,118 million euro, or 22.6 percent of total social charges.
The total wages and salaries of the various government sectors represent the main source for estimates of the government share of direct payments. These are supplemented by the use of sickness absence figures and general data on such aspects as the interim health insurance regulations.

4.7.3 Payment in kind

Payment in kind is discussed in section 4.6.2.

4.7.4 Other standard adjustments for exhaustiveness: integration with labour accounts

Since the 1995 revision, the national accounts and the labour accounts show the same employment and compensation of employees figures. This has not only improved the linkage of economic to social statistics for users, it has also increased data quality-control opportunities in both cases.

Labour statistics leading to labour accounts

Labour data become available through:
- the labour force survey (household surveys);
- SSD: a person-based database covering employment, earnings and elements of labour costs.

The SSD is filled by a combination of tax and social security registers and establishment surveys. Since the 2001 revision the labour accounts are largely based on the SSD. The only

group that is missing in the SSD are helping family members. (They are regarded as self-employed.) The Labour Force Survey (LFS) is used to fill in this gap. Furthermore, use is made of the sector accounts to fill in some components of labour costs (e.g. employers contribution to pension funds) that can not otherwise be obtained. Also, the confrontation of labour accounts estimates on wages, social benefits and labour input with both sector accounts and the supply and use table will alter the results.

The labour force survey

The labour force survey (LFS) is a continuous survey of persons resident in the Netherlands, excluding those living in institutions. Household surveys offer two advantages: personal details can be easily collected and the active population is fully covered.
The main disadvantage of household surveys is the sampling error. Because it is an expensive way to collect data, the sample is relatively small; for example, 1 percent of all employed persons are covered by the LFS compared with 50–70 percent in stratified company surveys. As participation in household surveys is voluntary, the non-response rate is higher than in establishment surveys. Non-response selectivity is largely offset by reweighing replies on the basis of population totals broken down according to a combination of factors (sex, marital status, age, region and nationality/native country). In addition to sampling, errors may occur in connection with the framework, measurement, processing and any residual non-response selectivity.

People employed by more than one company may be counted more than once where companies are taken as the survey unit. The results of registers or establishment surveys thus reflect the number of jobs not the number of active individuals. Because its survey unit is the individual, the LFS is the only large-scale survey to cover the active population. It asks active persons to report both their principal occupation and any secondary remunerated activities. As a result, the labour accounts can use LFS data as a basis to link active persons and jobs and compare the results with company statistics.

Establishment surveys of employment, earnings and labour costs

For the sake of brevity, statistics based on the consultation of companies and establishments, including government institutions, will be referred to as ‘company statistics’. The sample framework for these statistics is provided by the General Business Register (GBR) compiled by Statistics Netherlands. Two aspects covered by the GBR are of great importance for labour accounts, namely industrial branch and size category (i.e. number of employees).
Enterprise consultation is usually based on a random sample, broken down with reference to a number of characteristics. Size category is widely used for classification purposes. The sample is selected so that the fraction corresponds to the size category. Large firms are always covered; the smaller the firm, the smaller the sample fraction. This approach makes it possible to take advantage of the concentration of a considerable proportion of total employment in a relatively small number of units.

Social security registration

Employers and households are required by law and collective agreements to pay premiums to social insurance institutions in order to finance such benefits as disability, unemployment and pension payments. The registers of these institutions are fully available for statistical

purposes. Register data are characterised by the absence of sampling errors and inexpensive collection.

The main disadvantages of centrally registered data and, to a lesser extent, of data collected from companies are the limited number of variables available and the conceptual discrepancy between those variables and statistical objectives.

In the case of labour accounts, total earnings data provided by social security institutions are used according to a gross earnings concept, which covers all earnings components submitted in connection with the payment of social security contributions.

Social funds

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

The labour accounts

The labour accounts are a statistical system of core labour variables acquired through integration within the statistical labour information system. The latter is characterised by its comprehensive coverage and internal consistency, both in time and with respect to different variables. As such, the labour accounts offer a framework for the collection of labour data from all kinds of source statistics. The principal data on the main subjects covered by the framework are labour input aggregates (persons, jobs, hours, etc.) and labour payments (as income and costs), both of which are identified by relevant characteristics.

The conceptual framework of the labour accounts consists of a set of definitions (identities) relating both to macro variables and aggregates and underlying microdata. In the Dutch labour accounts, the main identity relations associated with employee labour are the following:

- number of employed persons = number of principal jobs;
- number of principal jobs + number of secondary jobs = total number of jobs;
- number of jobs x annual earnings per job = total earnings;
- contractual hours + overtime hours = paid hours;
- annual paid hours per job x regular hourly earnings = regular annual earnings per job;
- number of jobs x annual bonuses and allowances per job = total bonuses and allowances;
- regular earnings + bonuses and allowances = total earnings.

The identity relations are used to link data from different sources.

Compilation of compensation of employees and full-time equivalent (FTE) jobs in the national accounts context

The Dutch national accounts contain a fairly detailed description of the production process, both with regard to branches of industry and a goods/services breakdown. Branch specialists use the labour input data for highly detailed calculations of wage sums and social contributions. Specific adjustments compared with output statistics were required for the

conversion of measured wage data to SNA 1993 concepts, the quantification of payment in kind pursuant to SNA 1993 rules, an additional estimate of black (concealed) labour and the filling of information gaps. Quality checks at this stage cover the production/wage sum and wage sum/employment relationships.
Most of the national accounts source data do not cover FTE jobs directly. In such cases, FTE figures are estimated on the basis of job data at a specific point in time and part-time ratios covering previous periods.

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

National accounts and labour accounts

The national accounts and labour accounts both describe the same population and provide exactly the same data on compensation of employees (employee costs in labour accounts terms) and fte jobs. This enables other socio-economic data from the labour accounts to be combined with economic data from the national accounts (including the Social Accounting Matrix extension).

The tuning process

With the linking of both production processes in the 1995 revision procedures, additional quality checks became available from a comparison of the two sets of results. Starting from the most marked differences, discrepancies were discussed with subject matter specialists from each side, leading to adjustments in both types of accounting data. This process was repeated several times until full agreement was reached on all common figures. In this connection, wage sum and social contribution comparisons were the main focus of attention.

4.8 Other taxes on production

Table 4.8.1 summarises the scope and composition of other taxes on production in the Netherlands. These represent just over 1 percent of GDP at market prices. The table also indicates the sources and estimation methods used. It shows that property taxes constitute the main type of other taxes on production, representing 40 percent of the total. Motor vehicle tax, environmental taxes, taxes on payroll and workforce and charges on product and commodity boards (PBO levies) are other important taxes on production.

Table 4.8.1 Other taxes on production, 2001

			Source	Estimation method/adjustments
	million euro	*%*		
Property tax	1 931	40	Annual accounts municipalities	Production share based on commercial premises estimate (35 percent) plus owner/occupier estimate (5/9* 65 percent)
Motor vehicle tax (incl. road tax disc)	649	14		
National motor vehicle tax	390	8	Min. of Finance tax survey	Production share based on the most recent budget survey + annual analysis
Eurovignette (road tax disc)	107	2	Min. of Finance tax survey	
Provincial motor vehicles tax	152	3	Annual accounts provinces 1	Production share based on the most recent budget survey + annual analysis
Environmental taxes	1 007	21		
Sewage charges	140	3	Annual accounts municipalities	Production share based on the most recent budget survey + annual analysis
Levies on water pollution	339	7	Annual accounts district water boards	Production share based on database analysis
Polder board levies	434	9	Annual accounts district water boards	Production share based on database analysis
Other environmental taxes	94	2	Annual accounts State / provinces	
Other	1 201	25		
PBO levies	358	7	Annual accounts PBOs	
Chambers of Commerce registration Fees	138	3	Annual accounts	
European Union sugar stocks levy	18	0	Min. of Agriculture monthly statements	
Tourist tax	95	2	Annual accounts municipalities 1	
Levy on mineral oil product stocks	74	2	Annual accounts State	
Taxes on payroll and workforce	518	11	Min. of Finance tax survey	
Total	4 788	100		

75 percent of the total amount of all other taxes on production is levied by the local authorities local taxes, the remaining 25 percent are national taxes. The amount of other taxes on production of the European Union is negligible.

Other taxes on production are defined in accordance with ESA 95 (see sections 4.22-4.24)[25]. The principal difference with regard to taxes on products is that the latter are levied on outputs (e.g. excise duties), whereas other taxes on production relate to inputs (e.g. taxes on the use of motor vehicles, dwellings or offices). Taxes on products are summarised in section 3.24 of this Inventory.

According tot ESA 95 property taxes, motor vehicle tax and certain environmental taxes, such as sewage charges can be registered as 'other taxes on production' or 'other current taxes on income, wealth, etc.' depending if they are paid by producers or consumers. If these taxes are paid by producers, they are classified as other taxes on production. If paid by consumers, they are registered as other current taxes. Unfortunately there is no such information available in the source data. Hence additional sources are used tot get the relevant information. Concerning the property taxes the breakdown of taxation into production versus income, wealth, etc. was based on a survey conducted in 1999[26]. This survey indicated that 65 percent of property taxation relates to dwellings, with 4/9 thereof covering 'use-tax'. This means that 29 percent of total property taxation must be regarded as taxes on income, property, etc., so

[25] The eurovignette is recorded as other taxes on production. There is no allocation to non-residents. The total amount involved is 107 million euro in 2001. As stated by Eurostat, the discussion on how payments for road tolls should be classified (services or taxes) is still ongoing. If the taxes paid are to be classified as services (provided by the government), GDP and GNI will be reduced. Assuming that this reclassification has no impact on intermediate consumption of government, the output will remain unchanged. On the other hand, as the 'infrastructural' services are sales, the collective consumption of government will be reduced by 107 million euro. Payments for services by residents units will reduce value added for all industries. A smaller part of the 107 million euro will appear as exports of services.

[26] See T.R. Pfaff, W.P. de Ruiter and E.N. Verburg, 1999, Two-thirds of property tax accounted for by dwellings.

that the remaining 71 percent are other taxes on production. The survey was based on random sampling of local municipalities with more than 50,000 inhabitants. Concerning the motor vehicle tax and certain environmental levies, such as sewage charges information from the most recent budget surveys of the households is used for the breakdown in other taxes on production and other taxes on income, wealth, etc.

4.9 Other subsidies on production

Table 4.9.1 summarises the scale and composition of other subsidies on Dutch production in 2001, which represented only 0.3 percent of GDP at market prices.

The table shows that wage and salary subsidies are the most important of these subsidies, accounting for approximately 79 percent of the total. Other subsidies of this type relate to interest, the promotion of energy saving and the stocks of oil or sugar.

Table 4.9.1 Other subsidies on production, 2001

	million euro	*% of total*
European Union subsidies on food	204	5
Wage subsidies	3 009	79
Subsidies related to agriculture and other	150	4
Other	447	12
Interest	67	2
Mineral oil reserves	74	2
Other (e.g. on energy saving)	306	8
Total	3 810	100

Other subsidies on production were defined in accordance with ESA 95 (see sections 4.36-4.40). The major difference compared with subsidies on products is that the latter are granted on the basis of confirmed outputs (for example public transport), whereas other subsidies on production are based on inputs/costs incurred. The composition of subsidies on products in the Netherlands is summarised in section 3.26 of this Inventory.

More than 50 percent of the total amount of all other subsidies on production are provided by the Dutch state government and at least 23 percent by the Dutch municipalities.

4.10 Gross operating surplus

4.10.1 Introduction

The significance of the income approach for the final results increased after the 1995 revision, although less with regard to the scale of GDP than with regard to the breakdown of gross value added and employee remuneration by different sectors. In particular, the compilation of the activities/sectors cross-classification table made use of sources which, prior to the revision, had been limited to other caulation transactions.

In fact, the income approach, too, involves a production-based estimate for the derivation of gross operating surplus by the deduction of intermediate consumption from output. The essential difference between the production and income approaches lies in the fact that the

latter is based on sources designed to describe unit financing and income distribution. This means that another observation unit is involved - at least in the non-financial corporations sector.

To estimate gross operating surplus in the sectors general government and NPISH, it is sufficient to establish their consumption of fixed capital. Since units are essentially described with reference to non-market production in these sectors, output value is established by deducting other subsidies on production from the combined total of intermediate consumption, employee remuneration, consumption of fixed capital and other taxes on production, so that net operating surplus is, by definition, zero.

An independent estimate of the gross operating surplus of the other sectors is made on the basis of relevant sources, which are also used to draw up the linkage table between the supply and use tables and sector accounts.

In the case of certain sub-sectors, the source is identical to that used for the supply and use table. This is frequently true of data relating to non-profit institutions, where the same unit is used in the supply and use tables and in the sector accounts. Examples are non-profit healthcare bodies and pension funds. Commercial enterprises are frequently active in several fields, using different units for the description of the production process and the sector accounts. This section will examine the sources compiled on the basis of these institutional units.

The following sub-sections provide sector descriptions, covering non-financial corporations (4.10.2) and households (4.10.3).

4.10.2 Non-financial corporations

The non-financial corporations sector can be subdivided as follows:
A. public and private limited companies and cooperatives not engaged in financial activities or exploiting real estate;
B. exploitation of subsidised accommodation;
C. other institutions and associations;
D. quasi-corporations owned by households and partnerships;
E. government-owned quasi-corporations;
F. public and private limited companies and cooperatives exploiting real estate property.

A. Public and private limited companies and cooperatives not engaged in financial activities or exploiting real estate

These units are described in company financial statistics, which are sub-divided into:
A1. large enterprises;
A2. small enterprises.

A1. Statistics on the finance of large non-financial corporations (SFGO)

The SFGO describe units not engaged in financial activities (or exploiting real estate) which have total assets of more than 23 million euro. The statistics are based on an annual survey relating solely to units with the legal status of public and private limited companies, cooperatives and certain foreign legal entities. The survey questionnaire is sent to all units

satisfying these criteria and covers items classified under financial administration and/or the annual accounts. The first results (not used in the national accounts) are available 11 months after the accounting period, with fairly definite results being provided in February of year t+2.

The observation unit is the firms consolidated 'Dutch' company, the enterprise group. Thus, relations with ROW group companies are deconsolidated and accounted for in terms of group company results, loans to or from group companies, etc.

The questionnaire covers all normal annual accounting items, together with an estimate of change for tangible and financial fixed assets and equity capital. For this estimate, the enterprise must indicate changes in the item in question between 1 January and 31 December, together with a breakdown of purchases, sales, revaluations, etc.

In principle, an exhaustive observation is conducted. The 2001 survey revealed a population of 1,839 enterprise groups, with 155 failing to respond. The figures are grossed up by a stratum-related gross-up factor to take account of non-response. A stratum depends on the activity and scale (total assets) of the enterprise. Non-response is particularly marked in smaller size categories. Although it represents approximately 8 percent when expressed in number of units, it accounts for only 1 percent of the (grossed-up) final balance.

The gross operating surplus cannot be directly derived from the questionnaire as the survey operates business administration definitions. The following adjustments are made to arrive at the operating surplus:

- adjustments for paid concessions, land rent, the purchase of software and unsuccessful borings. In general, expenditure on software is recorded under costs of intermediate inputs, while in the national accounts this should be recorded as an investment. While some land rent and (natural gas) concessions are recorded as current costs in the annual business accounts, they are classified as income from land and mineral reserves in the national accounts. From the viewpoint of business economics, successful borings are entered as assets, while unsuccessful borings are directly recorded as costs. Other exploration costs relating, for example, to research and transport are also classified under current costs. All borings and the other costs referred to are treated as fixed capital formation in intangible assets in the national accounts;
- current costs in business administration and staff costs are not identical to the concept of intermediate consumption and employee remuneration, since some of these costs are recorded as reserves from the business economics standpoint. This means that business and macroeconomic expenditure are recorded at different times, which can produce an underestimate in the former case if the reserves are constituted, for example, by an abnormal change. To correct this, changes in reserves are imputed to the corresponding annual accounts items on the basis of an accounting plan.

A2. Statistic on the finance of small non-financial corporations (SFKO)

These statistics relate to enterprises with total assets of less than 23 million euro. The figures are obtained from a database compiled by the Ministry of Finance, which contains a great deal of information from corporate tax declarations. This relates to certain items in the profit and loss account and the composition of the closing balance at the end of the accounting year. Units that are part of an enterprise group with total assets of more than 23 million euro are removed from the database, as they are described by the SFGO. Similarly, units engaged in

financial activities or the management of realestate are eliminated, as they are not part of the non-financial corporations sector. The remaining units constitute the statistical population.

The unit of observation is the fiscal unit identified for corporate taxation purposes. In principle, database information becomes available every quarter, so several estimates are also made for each year. In the case of national accounts estimates, the SFKO is based on the year t + 5 quarters (revised provisional year) and the year t + 8 quarters (definite year) databases.

Because fiscal data are used, a number of adjustments are carried out to arrive at a gross operating surplus in accordance with the ESA 95 definitions. Thus, gross operating surplus is adjusted to take account of the increased reserves, since additions cannot be treated as current transactions. These changes can be traced with the aid of closing balances in successive years. Since only the situation at the end of the accounting year is known, the position at the end of the preceding year must be adjusted to take account of units transferred to the SFGO. No adjustment is made for income paid from land and mineral reserves which is normally recorded as costs for tax purposes, because the amounts involved can be assumed to be relatively small.

B. Exploitation of accommodation by housing corporations

In estimating the exploitation of (rented) accommodation in the supply and use tables, the statistics on housing corporations are only referred to on a very limited scale. They are used to a far greater extent to estimate the gross operating surplus of the non-financial corporations sector.

These statistics describe all housing corporations, local property management enterprises and other bodies which are required (by the decision on the management of the subsidised rental sector) to communicate essential data to the public authorities. The data are processed by the Ministry of Housing, Spatial Planning and the Environment (*Volkshuisvesting, Ruimtelijke ordening en Milieu*, *VROM*), in particular the Public Housing Inspectorate, whose reports cover the housing stock, financial indices, rent trends and housing allocation. Housing corporations include only bodies recognised by royal decree, which limit the activity in question to the public housing sector. Reference is made to the profit-and-loss account and the balance sheet of non-financial corporations. While observation is exhaustive in principle, a small proportion of these bodies (always very small enterprises) either fail to report too late. In calculating gross operating surplus, maintenance costs are adjusted. The annual reports give a different definition of small and large-scale maintenance from that required by the ESA 95 guidelines. This adjustment makes use of data supplied to Statistics Netherlands by housing corporations in the context of maintenance statistics.

C. Other institutions and associations

Reference can be made to the description of the method and sources used with respect to the corresponding activity for the estimation of the gross operating surplus of other institutions and associations in the non-financial corporations sector. These bodies, which have both a unit covering the production process and a unit covering the sector, are essentially institutions and associations engaged in health care, welfare, employer representation and specialist training.

D. Quasi-corporations owned by households and partnerships

Quasi-corporations owned by households include large family firms without legal body which, in practice, enables the management to take independent decisions. The number of employees is used as a criterion. Any firm with more than 100 employees is assumed to be a quasi-corporation with management and ownership, and consequently broadly divided along the same lines as in enterprises that are legal bodies. Some forty units are involved. Estimation was based on unit classification by activity and size category. Transactions are estimated by averaging their scope for the activity and size category concerned in the case of each quasi-corporation.

Partnerships are estimated in exactly the same way on the assumption that partners in firms with more than 100 employees possess legal status, in contrast with the partners of smaller firms who are treated as natural persons.

E. Quasi-corporations owned by the government

The gross operating surplus of government market enterprises is estimated on the basis of data obtained from statistics on government activities. Market activity is deconsolidated in calculations relating to local authorities, municipal associations, provinces, etc., resulting in estimates for government market enterprises. These are relatively few in number, although the exact number is unknown. The response depends on the number of local authority accounts etc. analysed for the year in question. In principle, there is no grossing up to take account of the quasi-corporations that are not covered. This is because large quasi-corporations are frequently considered to be part of a major municipality (or municipal association). All large local authority accounts are analysed.

F. Public and private limited companies and co-operatives exploiting real estate

This sub-group includes units with the status of legal body acting as agents for and/or managing real estate, with the exception of those indicated under B.

Statistics Netherlands estimated the operation of dwellings and business premises and real estate management/intermediation on the basis of a combination of fiscal information (corporation tax declarations) and the analysis of annual reports. The statistics in question were therefore based partly on fiscal units and partly on groups of enterprises.

The survey on the exploitation of business premises did not produce useful results. Some of the fiscal units described were probably sub-sections of financial corporations or a supporting unit of an enterprise group engaged in another activity. In any case, the balance-sheet structure did not reflect what could be expected of a unit primarily engaged in real estate management.

Although other survey estimates were used, in certain cases the quality of the results is questionable (specifically in respect of current transactions). The poor quality of the estimates may partly be caused by the very poor response: approximately 35 percent of real estate managers responded, accounting for just under 30 percent of employees; for real estate agents this was 39 percent and 40 percent respectively.

Fiscal definitions were not adjusted in accordance with national accounts because of the uncertainties already connected with these estimates. Private and public limited companies and cooperatives acting as real estate managers and agents account for a very small proportion (approximately 2 percent) of the total gross operating surplus of the non-financial corporations sector.

4.10.3 The household sector (home-ownership imputation)

The gross operating surplus received by households relates solely to home ownership. Remaining income from self-employed entrepreneurship is described under mixed income in section 4.11. Since mixed income also covers payments by individual (self-employed) entrepreneurs for the production factor labour, it represents a combined remuneration for both work and entrepreneurship.

Income statistics are used for the estimation of gross household operating surplus. These statistics (see section 4.11 for a more complete description) include the rateable value item, which can be seen as fiscally imputed income from ownership of a dwelling, and thus comparable as a concept to the net operating surplus associated with home ownership. The income statistics were of relatively little value in 1995, however, as the fiscal rental value was not actually based on the objectively determined market value of the property, but on the (generally lower) value quoted by the owner/tax-payer. The latter frequently quoted the purchase price of the property many years previously, while property values had increased rapidly in that period. As a result, the income statistics are not used to estimate the operating surplus; it is calculated entirely from the supply and use tables. Further information can be obtained from the description of estimates of real estate management in the supply and use tables.

4.11 Mixed income

Two sources are used to estimate household mixed income, namely the Income Panel Survey and the Self-Employed Survey.

Income panel survey
This survey is based on a random sample of 75,000 households. As the name suggests, it is a panel survey, which means that data on the same households are monitored for several years. These data are derived from various sources. Fiscal income data are supplied by the Ministry of Finance on the basis of household income-tax declarations. If the persons concerned are not liable to income tax, wage and other data are obtained from wage registrations. Information is also supplied by other relevant organisations, for example data on rent subsidies and study grants. Lastly, supplementary calculations are conducted for, for example, the amount of child allowance received.

Self-employed survey
The self-employed survey is based on a random sample of persons identified in the income panel survey who draw income from independent business activities. Self-employed entrepreneurs are required to provide a balance sheet and profit-and-loss account for their tax declarations to the Ministry of Finance. National estimates based on extrapolation are conducted to an estimate for all self-employed entrepreneurs. As this sample is very small (approximately 3,000 units), the level estimates can only be used at a higher level of

aggregation than that at which the data become available. At the same time, results at lower aggregation levels can be used, for example to estimate transactions on the basis of ratios.

One characteristic of the above-mentioned sources is that they are based on fiscal information and intended to facilitate income tax assessments. This has certain consequences for the usability of the results.

The definition of self-employed entrepreneurs differs between the national accounts and fiscal legislation. From the tax-collectors point of view, a self employed person must satisfy certain criteria, among which registration with a Chamber of Commerce. For the national accounts, the non-existence of an employment contract is a determining factor for whether a person is self-employed. Although the two definitions produce the same result in by far most of the cases, there are differences related with particular activities. For example child-minding, management of real estate and domestic help. Remuneration for these activities is recorded as operating surplus in the national accounts, although they are not covered by the self-employed survey since the tax authorities virtually never treat the individuals concerned as self-employed entrepreneurs.
The proceeds of these activities are sometimes shown in the income statistics under such headings as 'Other employment income'. As a result, this item is partly imputed to employee remuneration and partly to the operating surplus in national accounts estimates.

To a certain extent these activities are not included in the income statistics because they are performed illegally, the individuals concerned are not liable to pay tax or the tax authorities do not regard the activity as a source of income. An example of the latter is large scale maintenance of owner-occupied dwellings undertaken by property owners. Although the national accounts classify this as output, it does not give rise to (taxable) income from the fiscal standpoint. A supplementary estimate of the resultant operating surplus is based on the estimates of these activities in the supply and use tables.

Table 4.11.1 Operating surplus / mixed income sector households, 2001

	million euro
Operating surplus / mixed income (gross)	50 907
Unincorporated enterprises	27 442
Other households	23 465
Consumption of fixed capital	14 315
Unincorporated enterprises	5 244
Other households	9 071
Operating surplus / mixed income (net)	36 592
Operating surplus (net)	4 547
Mixed income (net)	32 045
Unincorporated enterprises	22 198
Other households	9 847
Sub unincorporated enterprises	
Mixed income (net)	22 198
Agriculture, forestry and fishing	3 847
Manufacturing	820
Construction	1 615
Trade, hotels, restaurants and repair	5 701
Transport, storage and communication	1 125
Financial and business activities	4 993
Care and other service activities	4 097

NB. Unincorporated enterprises are part of the sector households.

4.12 Consumption of fixed capital

The OECD (2001) handbook on Measuring Capital provides the methodological underpinnings of capital-related macroeconomic statistics such as consumption of fixed capital, net capital stocks and capital services. The handbook shows that these different statistics are interrelated and should preferably be constructed consistently, based on one conceptual framework. Such a framework has been developed as part of the Dutch national accounts. In this framework the following types of capital stocks are distinguished:

- The framework starts off with the compilation of *gross* capital stocks on the basis of estimated discard functions. The gross capital stock represents the replacement value of all fixed assets used in production. Replacement value means that these assets are valued at current market prices;
- The *productive* capital stock is subsequently derived from the gross capital stock. The productive stock reflects the level of capital services an asset is able to generate. The productive capacity of assets is postulated with the aid of so-called age-efficiency profiles. It is assumed that the age-efficiencies of most assets decline over their service lives as a result of wear and tear. The total productive capital stock of a particular asset type is derived from aggregating assets of various vintages according to their transformation into efficiency units. Productive stocks are particularly useful for productivity measurement purposes;
- The *net* capital stock represents the actual market value of all fixed assets used in production. As most capital goods are sparsely traded on second hand markets, market values are approximated based on estimates of the net present values of current and future capital services a capital good is expected to generate during its remaining service life. These expected flows of current and future capital services are determined with the aid of the above mentioned age-efficiency profiles.

So, these three types of capital stocks are interrelated and in the Dutch PIM derived as follows.

Gross capital stock

The replacement value $V_{j,t}$ in year t of assets purchased in year j (vintage j) is determined as follows.

$$V_{j,t} = I_j \prod_{i=j+1}^{t} P_i = V_{j,t-1} P_t \qquad (1)$$

Variable I_j denotes investments in historic prices and P_i denotes the corresponding price index of year i (where P_i =1 if prices do not change in year i). So, all investments are re-valued at current prices.
The gross capital stock $GCS_{j,t}$ of vintage j equals the replacement value of all capital goods purchased at j that are still used in production. Their gross capital stock is determined by multiplying the replacement value $V_{j,t}$ by a corresponding survival rate S_{t-j}. This survival rate denotes the fraction of assets of age $t-j$ that is expected still to be in service.

$$GCS_{j,t} = V_{j,t} S_{t-j} = S_{t-j} I_j \prod_{i=j+1}^{t} P_i \qquad (2)$$

The total gross capital stock GCS_t is determined by aggregating over the various vintages j (assets of a particular asset type purchased at j.

$$GCS_t = \sum_{j=0}^{t} GCS_{j,t} \tag{3}$$

Productive capital stock

The productive capacity of capital goods is determined by their age-efficiency AE_{t-j}. An age-efficiency function indicates the development of the productive capacity of assets over their service life. For most asset types it is assumed that their age-efficiency declines over time.
The age-efficiency parameter AE_{t-j} represents the *average* age-efficiency of all assets of the age $t-j$ that are still used in production. The age-efficiency varies between 1 (new) and 0 (at the end of an assets service life). The age-efficiency parameter AE_{t-j} is a weighted average of individual age-efficiency profiles of all assets of age $t-j$ that are part of the gross capital stock at time t. This average must be taken since assets of a particular vintage will have diverging survival probabilities.
The parameter AE_{t-j} indicates the average age-efficiency level of a particular capital stock of vintage j compared to an identical brand new capital stock purchased at time t. The concomitant productive capital stock ($PCS_{j,t}$) is calculated as follows.

$$PCS_{j,t} = AE_{t-j} GCS_{j,t} \tag{4}$$

The average age-efficiency profile is determined by describing the productive capital stock directly as a function of the replacement value ($V_{j,t}$) of all investments in year j. For this purpose the total age-efficiency profile TAE_{t-j} is introduced. The total age-efficiency profile entails the average of age-efficiency profiles of individual capital goods of the vintage j, weighted by their survival probabilities.

$$PCS_{j,t} = TAE_{t-j} V_{j,t} \tag{5}$$

These individual age-efficiency profiles $A_{M,t-j}$ are assumed to be determined only by age $t-j$ of the corresponding asset and its ultimate service life M. The variable L_M in the following equation denotes the probability of an asset to end its service life after M years.

$$L_M = -\frac{d}{dM} S_M \tag{6}$$ [27]

The total age-efficiency is then determined as follows.

$$TAE_{t-j} = \int_0^{\infty} A_{M,t-j} L_M \, \mathrm{d}M \tag{7}$$

It is assumed that the age-efficiency levels of discarded assets equal zero.
The total productive capital stock is ultimately determined by aggregating the productive capital stocks, as estimated above, for each of the different vintages j.

[27] For assets with relatively short service lives, using a discrete version of this equation may in certain cases lead to measurement inaccuracies. Therefore the continuous version is used instead for net capital stock calculations.

Net capital stock

The net (wealth) capital stock $NCS_{j,t}$, representing all assets of vintage j, is determined by calculating the net present value of expected capital services (or rents) generated by this group of assets.

$$NCS_{j,t} = \int_0^{\infty} \frac{R_{j,t-j+\tau}\,\mathrm{d}\tau}{(1+r)^{\tau}} \tag{8}$$

The variable $R_{j,t-j+\tau}$ denotes the expected capital services in year $t+\tau$ (at current prices) derived from presently $t-j$ old assets. Variable r represents the real discount rate.
Developments in the volume levels of capital services are determined by the total age-efficiency profiles. This implies that the rents in prices of year t derived from all assets of the vintage j can be described as a constant $C_{j,t}$ times the total age-efficiency profile TAE_{t-1}:

$$R_{j,t-1} = C_{j,t}\, TAE_{t-1} \tag{9}$$

The net capital stock of all assets of the vintage j can then be determined as follows.

$$NCS_{j,t} = C_{j,t} \int_0^{\infty} \frac{TAE_{t-j+\tau}\, d\tau}{(1+r)^{\tau}} \tag{10}$$

The so-called age-price profile AP_{t-j} represents the net value of vintage j stocks at time t as percentages of their replacement values. The age-price profile can be determined independently from the constant $C_{j,t}$.

$$AP_{t-j} = \frac{NCS_{j,t}}{NCS_{j,j}} = \frac{\int_0^{\infty} \frac{TAE_{t-j+\tau}\, d\tau}{(1+r)^{\tau}}}{\int_0^{\infty} \frac{TAE_{\tau}\, d\tau}{(1+r)^{\tau}}} \tag{11}$$

The so-called asset market equilibrium condition implies that the net present value of both past and expected capital services, as determined by the total age-efficiency profiles, derived from all asset of the age $t-j$ equals their replacement value $V_{j,t}$. This condition is expressed by the following equation.

$$V_{j,t} = C_{j,t} \int_0^{\infty} \frac{TAE_{\tau}\, d\tau}{(1+r)^{\tau}} \tag{12}$$

The corresponding net capital stock at any point in time t can then be determined by substituting equations (12) and (11) in equation (10).

$$NCS_{j,t} = C_{j,t}\, AP_{t-j} \int_0^{\infty} \frac{TAE_{\tau}\, d\tau}{(1+r)^{\tau}} = V_{j,t}\, AP_{t-j} \tag{13}$$

As a result, the net capital stock of assets of vintage j is determined by the replacement value $V_{j,t}$ times its corresponding age-price profile. The total net capital stock is simply derived by adding up the corresponding wealth stocks of all vintages.

Balance sheets

The former subsections have illustrated how the gross, productive and net capital stocks are derived in sequential order from investment time series in current and constant prices. Balance sheets are constructed to keep a systematic record of all changes in assets in the current year. The changes between opening and closing stocks entail the following entries:

- asset price changes;
- gross fixed capital formation;
- consumption of fixed capital;
- other changes in the volume of assets, such as sales and purchases of second-hand assets, reclassifications and bankruptcies. Although sales and purchases are part of gross fixed capital formation, for practical reasons they are registered as other changes in assets in the PIM framework.

The SNA 1993 defines consumption of fixed capital D_t as the negative change in the value of fixed assets used for production as a result of physical deterioration, normal obsolescence or normal accidental damage. Consumption of fixed capital is measured in average prices in the current year. This implies that holding gains and losses are not accounted for in terms of depreciation but as asset price changes. Catastrophic losses are equally excluded from depreciation but accounted for in terms of other changes in assets.
For assets purchased in year j, in the Dutch PIM consumption of fixed capital is determined as the annual change in the value of assets, measured in current prices, before the recording of fixed capital formation and the other volume changes in assets. Another way to estimate the consumption of fixed capital of assets belonging to vintage j is to multiply their replacement value by the corresponding change in the age price profile.

$$D_{j,t} = P_t NCS_{j,t-1} - NCS_{j,t} = V_{j,t}\left(AP_{t-j-1} - AP_{t-j}\right) \tag{14}$$

The other changes in assets include major sales of assets such as buildings, dwellings and transport equipment (specifically related to the termination of car lease contracts). Two problems emerge in recording sales and purchases of second-hand assets:

- In most cases the age of capital goods that change ownership is unknown. This information is obviously required and therefore assumptions about the average age of sold assets must be made;
- Because of existing differences in services lives, age-efficiency profiles and price developments between different industries, the recording of changes in ownership may lead to (usually small) discrepancies between gross, productive and net capital stocks. Since these discrepancies are usually rather small they are simply ignored.

Service life

In addition to the investment survey, Statistics Netherlands has two supplementary data sources available to estimate capital stocks for the manufacturing industry: directly observed capital stock benchmarks and discard surveys. Both sources are based on similar classifications of assets and industries. The combined use of these sources allows for the estimation of average service lives and discard patterns of various asset types in the manufacturing industry. Such a study was carried out earlier by Meinen et al. (1998). The results presented here are derived from more detailed and refined estimations than their results.

Until 2003 Statistics Netherlands collected benchmarks of capital stocks by direct observation (on-site visits by enumerators). Unfortunately, these visits were ended as a result of budget constraints. The capital stock survey was conducted among all enterprises within the manufacturing industry (SIC 15-36) with 100 or more employees. It was performed on a rotating basis in such a way that each division of the manufacturing industry (two-digit SIC level) was surveyed every five years.
At least two benchmark years are available for each division (two-digit SIC level) of the manufacturing industry. The capital stock survey recorded all tangible fixed assets used by enterprises in their production processes, whether the assets were owned, rented or under lease. The survey contained information on the following types of tangible fixed assets: industrial buildings, civil engineering works, external transport equipment, machinery and installations, computers and other tangible fixed assets (e.g. furniture, freight containers and silos).
The second data source available for asset service life calculations is the survey on discards that started at Statistics Netherlands in 1991 (Smeets and Van den Hove, 1994). Discards in a particular year comprise all fixed assets which are no longer used in the production process. These assets have either been scrapped or sold on the second-hand market. The survey on discards is conducted annually among all enterprises within the manufacturing industry (SIC 15-36) with 100 or more employees. The total number of enterprises that actually respond is usually lower than for the capital stock survey because the survey on discards is conducted by mail while the capital stock survey involved on-site visits by enumerators.

Estimating discard functions

The capital stock survey was only carried out for enterprises with at least 100 employees. No observations were available for smaller enterprises. This implies that grossing up these survey results is not really possible. However, the survey proves its usefulness in the estimation of average service lives and discards patterns for various asset types in the manufacturing industry.
For this purpose, capital stock data from the capital stock survey in year $t-1$ (on 31 December) were linked at the enterprise level with data from the survey on discards in year t. This resulted in a database containing capital stock and discard data for all enterprises responding to both surveys. Data from 1993 onwards were used to ensure two fairly recent capital stock benchmarks for every industry and to avoid difficulties with the standard industrial classification conversion of 1993.
The survey on discards distinguishes between scrap and sales on the second-hand market. Fixed assets were considered to be discarded when withdrawn from the production process of a particular industry (at approximately 2-digit SIC level) (meso point of view). For the asset types ‘other machinery and other equipment’ (including internal means of transport)’ and ‘other tangible fixed assets’ it was assumed that all sales on the second-hand market occur between enterprises within the same industry (at approximately 2-digit SIC level). Therefore, only discards characterised as scrap were considered as discards in the estimation of average service lives. For all other types of capital goods it was assumed that all sales on the second-hand market occur between enterprises belonging to different industries (domestic or foreign) or between enterprises and households. Therefore, for these remaining categories of assets, scrap as well as sales on the second-hand market were considered to be discards in the analyses.

The applied model

A model was constructed that, for each industry (at approximately a 2-digit ISIC level) and asset type, connects data on discards with data on tangible gross capital stocks. This model is used to approximate a survival rate s_j for each vintage j. This rate is determined by the gross stock of assets purchased in the year j that are still being used at the beginning of a reference year t, minus the discard values of that vintage during the reference year, divided by the tangible stock of that vintage in use at the beginning of that reference year. The survival rate denotes the probability that a capital good of a certain vintage will survive until it reaches age x given the fact it has reached age $x-1$, where $x=t-j$.

$$s_j(x) \equiv \frac{GCS_{j,t-1} - T_{j,t}}{GCS_{j,t-1}} \tag{15}$$

where

$GCS_{j,t}$ = gross capital stock of vintage j in use on 31 December of year t;

$T_{j,t}$ = value of retirements of vintage j during year t;

$s_j(x)$ = survival rate denoting the probability that a certain fraction of a population of capital goods of a certain vintage j survives until it reaches age x given the fact it has reached age $x-1$:

$$s_j(x) = P_t(X_j \geq x \mid X_j \geq x-1) \equiv \frac{GCS_{j,t-1} - T_{j,t}}{GCS_{j,t-1}}.$$

It is assumed that the survival rate at a certain age j is equal for all vintages.

$$s_j(x) = s(x) \tag{16}$$

From the survival rates, the survival function $S(x)$ can then be calculated as follows.

$$S(x) = \prod_{j=1}^{x} s(j) = s(x) \cdot S(x-1) \text{ with } S(0)=1 \tag{17}$$

where,

$S(x)$ = The survival function, or the probability that a certain fraction of a population of capital goods reaches the age of x years, i.e. the probability that a fraction of capital goods will not be discarded at an age younger than x years.

It is assumed that the survival function can be described by a Weibull distribution as presented in the following equation.

.

$$S(x) = e^{-(\lambda x)^{\alpha}} \qquad x \geq 0 \tag{18}$$

In this function x denotes the age of the capital good, α the shape parameter and λ the size parameter. Given the Weibull distribution parameters, the expected service life $E(x)$ of an x year-old asset can be determined as follows.

$$E(x) = \frac{1}{\lambda} \cdot \Gamma(1+1/\alpha) \tag{19}$$

Here Γ denotes the Gamma-function and $E(x)$ the life expectancy.

Estimated service lives

The estimation of optimal parameter values of the assumed Weibull distribution was performed at the industry branch (at approximately 2-digit SIC level) by asset type level. An adjustment for outliers, to avoid exaggerated tails, was made by means of an arbitrary cut off rule.[28] The highest asset age was determined at which at least a 1 percent decline in survival was observed, after which five more years were added. Up to this age data were used for analyses. In the period 1993-2001, capital stock survey data were available for two separate years for most industries. For these cases two separate survival functions were estimated.
A decision had to be made on which results were considered reliable enough to be used as inputs for capital measurement purposes. This was done first of all by visually inspecting the fits of the estimated survival functions. If a fitted survival function had an acceptable shape and the estimated service life seemed reasonable, results were considered reliable.
Whenever results were available for two separate years and both sets of results appeared reliable, the average of the two sets of estimated parameters was taken as the final result. When results were available for two separate years and one set of results was decided to be more reliable than the other, the more reliable set of estimated parameters was taken as the final result. When all results within a certain industry branch (by asset type) were determined to be of low quality, parameters estimated within another (as closely related as possible) industry branch (by same asset type) were adopted instead.
The Weibull distribution functions were estimated on the basis of calculated discard fractions. These discard fractions were translated into survival rates which - by definition - decline in time. These declining survival rates together with the flexible properties of the Weibull distribution function generally resulted in robust estimates of the average service lives and distribution patterns.
With respect to plausibility, the results seem to give rather low discard values in several cases, probably because some discards were missed by the survey on discards. A drawback of the method used to calculate the survival function is that missing observations of - in reality large - discards in a certain year t has an impact on the survival function calculated for the years after year t. Data were not re-analysed at higher aggregation levels because this would not add any new information. Aggregation does not solve the problem in cases where discards are suspected to be missing. Instead, as shown in the annex, industry branches with lower quality data were assigned estimates based on those with higher quality data.

Determining service lives of assets in use outside manufacturing industry

Incidental information is available on directly observed capital stocks for crude oil and natural gas mining (SIC-11) and the water distribution industry (SIC 41). For asset types such as industrial buildings, transport equipment and computers this information could be used to estimate service lives.

[28] Exaggerated tails are expected to occur when discards remained unobserved by the Survey on discards.

Table 4.12.1 Estimated service lives by industry and type of asset

	Tangible assets							Intangible assets	
	Dwellings	Buildings	Other construction	External transport	Machinery	Computers	Other assets	Software	Other assets
		years							
Agriculture/forestry		38	55	9	14	5	8-15	3	3
Fishing		38	55	25	14	5	10	3	
Mining and quarrying		41	35	6	43	6	12	3	40
Food and beverages		42	55	6	27	12	12	3	
Textile/leather		42	55	5	35	14	12	3	
Paper/paper products		42	55	5	27-35	6-8	12	3	
Petroleum + products		36	55	5	22	8	12	3	
Chemical industry		41	55	7	43	8	12	3	
Basic metal + products		31	55	5	33	8	12	3	
Other manufacturing		30-44	55	5-7	15-35	8-12	8-12	3	
Public utilities		40	35	8	32	10	12	3	
Construction		42	55	7	15	10	12	3	
Trade		40	55	7	10-11	5	10	3	
Hotels, restaurants, etc.		32	55	7	10	5	12	3	
Transport		50	25-55	*)	11-15	5	10	3	
Banking and insurance	75	36	55	6	11	5	8	3	10
Rented dwellings	75	36	55	6	11	5	8	3	
Rented buildings		36	55	6	11	5	8	3	
Commercial services		36	55	6	11	5	8	3	
General government	75	48	55	*)	11-12	5	8	3	
Health care		48	55	6	11	5	8	3	
Other services		36	55	6	11	5	8	3	5

NB. Trains 28 years, ships 25-30 years, aeroplanes 16 years and cars 6-9 years.

Car registration information was used to determine the service lives of road transport equipment. Service lives of aircraft were derived from company records of Dutch airline companies. The survival functions of the other industry-asset combinations were derived from those found in the manufacturing industry. In some cases these were slightly modified when there were reasons to assume diverging service lives in the services industry compared to those found in the manufacturing industry. Where no comparable industry-asset combinations were available, survival functions were based mostly on the literature and on company records.

The estimated service lives are shown in table 4.12.1.

Other parameters

Age-efficiency

Usually the performance of assets can be expected to decline as a result of ageing. The changing level of capital services an asset is able to produce over its entire service life is reflected by the assets age-efficiency profile. As hardly any empirical information is available on the shape of age-efficiency profiles, in most cases assumptions must be made about the age-efficiency of various asset types. With regard to the general shape of age-efficiency profiles there are broadly two choices. A *geometric* profile is used by Statistics Canada. This profile assumes the largest absolute declines in service levels at the beginning of an assets service life. The Australian Bureau of Statistics and the US Bureau of Labour Statistics use a *hyperbolic* profile, assuming that the largest absolute declines occur at the end of an assets service life. Without the availability of any empirical evidence for the Netherlands, a hyperbolic profile is considered the most plausible.

Hyperbolic age-efficiency profiles were postulated with the help of a so-called Winfrey function (OECD, 2001, par. 6.75). The β parameter in this function determines the initial

efficiency losses at the beginning of an assets services life. The β parameter varies between 0 and 1. A value of 1 indicates a constant level of performance, also referred to as a 'one-horse-shay'. We selected a β value of 0.5 for asset types like machinery and installations and transport equipment, a value of 0.75 for industrial buildings and dwellings and a value of 1.0 for computers, software and other intangible fixed assets.

Rate of return

It has been explained above how net asset stocks are determined on the basis of net present value calculations of expected future rent flows. The real rate of return used for these estimations is 4 percent. So far, no attention has been given to differences in expected risk premiums as they might lead to differences in the rates of return between industry branches.

CFC on public infrastructure assets

The estimations of CFC on public infrastructure assets are consistent with the recommendations of the GNI committee. In both the initial capital stock (for 1952) and the time series on gross fixed capital formation, a distinction is made between market and non-market producers. As a result, both the capital stock the CFC estimates are broken down into market and non-market producers.
Public infrastructure assets are not broken down into asset categories. However, some distinctions can be made based by the industry owner of the assets. For railway tracks for example, a separate industry is created. All public infrastructure assets in this industry are assumed to be railway tracks.
In accordance with the recommendations of the GNI committee, an average service life of 55 years is applied for all public infrastructure assets. The only exception is railways, where overhead wires, with an average service life of 25 years, make up a large part of the public infrastructure assets. Here, an average service life of 45 years is used.
As described above, Statistics Netherlands does not use simultaneous exit assumptions for its retirement function, but uses a Weibull function instead. This function has the recommended Bell-shaped shape.

Results for 2001 for the consumption of fixed capital

The results for the consumption of fixed capital by type of capital good are listed in table 4.12.2.

Results for changes in capital stock (net) in 2001

Table 4.12.3 shows the changes in capital stock by type of capital good in 2001. The column 'Revaluation' corresponds to the shift in price level from 2000 to 2001, as is described in (1). This revaluation is also mentioned in table A.IV.2 of ESA 95. The disinvestments (1,524 million euro, see section 5.10) are included in the column 'Trade and other changes'.

Table 4.12.2 Consumption of fixed capital by type of capital good, 2001

Type of capital good	Consumption of fixed capital
	million euro
Dwellings	11 137
Non-residential buildings	11 376
Civil engineering works	7 238
Passenger cars and other vehicles	6 376
Trains and trams	196
Ships	614
Aircraft	614
Computers	2 253
Machinery and equipment	12 762
Vineyards, orchards, etc.	160
Other tangible fixed assets	4 679
Transfer costs of ground	1 252
Software	5 702
Other intangible fixed assets	1 505
Total	65 865

Table 4.12.3 Changes in stock of fixed assets (net) by type of capital good

	Closing balance sheet 2000	Revaluation	Fixed capital formation from production and imports	Consumption of fixed capital	Trade and other changes	Closing balance sheet 2001
	million euro					
Dwellings	578 964	38 462	27 189	– 11 137	115	633 593
Non-residential buildings	260 225	15 589	15 828	– 11 376	– 115	280 151
Civil engineering works	221 072	10 913	10 517	– 7 238	–	235 264
Transport equipment	41 681	243	9 920	– 7 800	– 1 500	42 544
cars and other vehicles	23 347	384	8 711	– 6 376	– 1 356	24 711
trains and trams	2 939	79	201	– 196	–	3 023
ships	9 209	– 267	432	– 614	–	8 759
aircraft	6 186	47	576	– 614	– 144	6 051
Machinery and equipment	139 497	4 033	14 050	– 12 762	– 20	144 799
Computers	9 459	– 1 684	4 368	– 2 253	–	9 890
Other tangible fixed assets	20 482	489	5 649	– 4 679	–	21 941
Software	10 256	277	6 570	– 5 702	–	11 402
Other intangible fixed assets	17 890	707	458	– 1 505	–	17 550
Cultivated assets	2 967	27	396	– 160	– 240	2 990
Transfer costs of ground	–	–	1 252	– 1 252	–	–
Changes in stock of fixed asstets (net)	1 302 493	69 056	96 197	– 65 864	– 1 760	1 400 124

CHAPTER 5 EXPENDITURE APPROACH

5.0 GDP according to the expenditure approach

In table 5.0.1 the breakdown of GDP in 2001 is described according to the expenditure approach by component. The total of GDP and imports of goods and services (723,036 million euro) gives the total 'Disposable for final expenditure' and equals by definition the 'Total final expenditure'. Table 5.0.1 shows that imports of goods and services is 61.5 percent of GDP at market prices in 2001. In 1995, this was 51.5 percent, which means that imports grew much faster than domestic output in 2001 compared to 1995. The same is true for exports of goods and services. The share of GDP in 2001 is 67.3 percent, up from 57.4 percent in 1995.

For national final expenditure (421,820 million euro) the change in share of GDP was moderate: from 94.1 percent in 1995 to 94.6 percent in 2001. For final consumption expenditure the share of GDP was 72.7 percent in 2001 (73.1 percent in 1995), of which final consumption expenditure of households (including non-profit institutions serving households) accounted for a share of 50.1 percent of GDP (1995: 49.0 percent). Gross fixed capital formation (GFCF) was 21.1 percent of GDP in 2001 (1995: 20.3 percent).

Table 5.0.1 Final expenditure and domestic product (gross, market prices), 2001

	million euro	*% GDP*
Domestic product (gross, market price)	447 731	100.0
Imports of goods and services	275 305	61.5
Goods	209 757	46.8
Services	65 548	14.6
Disposable for final exp. = Total final expenditure	723 036	161.5
Final consumption expenditure	325 629	72.7
Government	101 385	22.6
Households, including NPISH	224 244	50.1
Households	220 466	49.2
NPISH	3 778	0.8
Fixed capital formation (gross)	94 673	21.1
Corporations	49 260	11.0
Government	14 563	3.3
Households, including NPISH	30 850	6.9
Changes in inventories	1 518	0.3
Exports of goods and services	301 216	67.3
Goods	236 721	52.9
Services	64 495	14.4

NB. Changes in inventories include acquisitions less disposals of valuables.

5.1 The reference framework

Expenditure is calculated in the context of the supply and use table, where independent estimates of output, intermediate consumption and final expenditure are compared and balanced. This integrated procedure allows coordination of the GDP expenditure and production approaches.

5.2 Valuation

All use table data are evaluated at purchase prices exclusive of Value Added Tax. This is the result of the net Value Added Tax registration applied, under which the use-table columns indicate only non-deductible Value Added Tax as a total. Household final consumption expenditure provides the most striking example. In the case of fixed capital formation and intermediate consumption, net registration merely means that an amount can only be recorded for industries which are not allowed to settle Value Added Tax on purchases with the tax authorities.

In some cases, purchase price valuation exclusive of Value Added Tax requires source data adjustment to ensure appropriate incorporation in the use table. Thus, the budget survey data which are quoted in Value Added Tax inclusive purchase values must be converted to exclude it. The same applies to intermediate consumption and sectoral gross fixed capital formation for which Value Added Tax may not be charged.

A table indicating prevailing commodities (approximately 800) Value Added Tax rates is used to exclude the tax from purchases. Goods and services are classified in the supply and use table so as to maximise homogeneity with the Value Added Tax rates. The commodity Value Added Tax figure is determined per use-table column (final expenditure category or relevant industry) by applying the prevailing rate to the purchases price of the relevant transaction exclusive of Value Added Tax. Total non-deductible Value Added Tax amounts calculated in this way appear as a separate item in the use table.

Export data are included in the use-table at their fob valuation, in contrast with imports which are recorded at cif value. The transition from cif to fob import valuation is made using two lump-sum adjustment items in the accounting system.

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

Individual accounting and administrative concepts are not always consistent with the definitions used in the national accounts, the most striking example being gross fixed capital formation in software. Accounting practice records the majority of software purchases as current expenditure. To ensure accurate registration pursuant to ESA 95, the value of software purchases must be deducted from enterprise intermediate consumption and added to gross fixed capital formation. In addition, own-account software is not generally regarded as gross fixed capital formation, so that output is increased by the corresponding volume of gross fixed capital formation. The same registration differences are applied, *mutatis mutandis*, to mineral exploration, particularly in the case of unsuccessful boring.

In the case of consumption, registration differences play a part, among others, in health care and welfare, insurance and contributions to (sports) clubs and associations.

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

The national accounts registration of insurance services departs from the 'premium concept' associated with individual consumers.

While households tend to perceive contributions to (sports) clubs and associations as consumption expenditure, the national accounts treat them as income transfers - frequently to NPISH.

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

5.4 The roles of direct and indirect estimation methods

Indirect final expenditure estimation methods are used in a limited number of cases, when no information is available from direct observation. Own-account software gross fixed capital formation is a good example in this respect. As has been pointed out, software never, or hardly ever, appears among registered company assets and is therefore not covered by the investment survey. This item is estimated indirectly on the basis of functional data concerning the number, type and costs of EDP (Electronic Data Processing) staff per sector (see below for further details).

A comparable approach is adopted for the estimation of mineral exploration gross fixed capital formation for which drilling costs, among other things, are taken as indicative (see below for further details).

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

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

5.5 The roles of benchmarks and extrapolations

On the basis of the available sources, independent level estimates of final expenditure were made for the revision year. Because of the supply/demand confrontation in the supply and use

tables, these estimates were adjusted, where necessary, to achieve the desired balance. These balanced estimates provide a starting point for calculations in the post-revision years. Annual estimates of change are based on the same revision year sources (for an example, see the description of estimated final consumption expenditure of households for further details).

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

5.6 Exhaustiveness of the main approaches

In the interest of exhaustiveness, supplementary estimates are made for the various final expenditure categories. These are conducted by means of comparisons, based either on secondary data or on the availability of goods and services. Lastly, 'theoretical' Value Added Tax, calculated by applying the prevailing Value Added Tax rate to the relevant transactions, is compared with the actual Value Added Tax receipts of the Ministry of Finance. Theoretical Value Added Tax can be assumed to be higher than actual receipts owing to evasion, bankruptcy, etc., and this appears to be the case in practice. See section 7.9 for further details.

The comprehensiveness of gross fixed capital formation can be considered from two points of view, namely whether:

- all industries are covered;
- all relevant transactions are taken into account.

With regard to the first point, Statistics Netherlands surveys do not cover the whole economy, so that supplementary estimates based on value added and labour input are conducted for the non-observed industries.

As indicated above, the national accounts gross fixed capital formation concept differs from Dutch accounting practice. Consequently, to ensure the comprehensiveness of gross fixed capital formation, software expenditure is transferred from intermediate consumption. Supplementary estimates are also made for own-account gross fixed capital formation. In addition, separate estimates are conducted with regard to mineral exploration and gross fixed capital formation in entertainment, literary and artistic originals (see section 5.11.3).

With the abolition of internal European Union borders in 1993, the original customs oriented registration of goods imports and exports was transformed into a survey based on a notification threshold, which rules out further comprehensive monitoring of foreign trade. In an effort to ensure exhaustiveness, a thorough unit response check is conducted as early as the observation phase and any necessary supplementary estimates are made on the basis of time series data. The estimation of imports and exports in the revision year also involved the analysis of intra-European Union bilateral commodity flows.

5.7 Household final consumption expenditure

5.7.0 Summary and process table

Table 5.7.0 Process table of household final consumption expenditure, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Household final consumption expenditure	*4 107*	*6 274*			*80 534*	*17 792*	*7 112*	*105 438*	*80 143*	*195 962*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Household final consumption expenditure	*195 962*	*-3 923*	*23 439*			*4 988*	*220 466*

Explanatory note on the process table

(1) Surveys and censuses: For COICOP categories 1-12 this refers to the household budget survey which is grossed up using municipal registrations to arrive at the totals for all households.
For 'The transition to national concept' (=purchases abroad by Dutch residents minus purchases in the Netherlands by non-residents) data from Statistics Netherlands' tourism satellite accounts were used. For these accounts purchases by Dutch residents abroad were estimated by grossing up a survey among Dutch citizens to the national total. Purchases in the Netherlands by foreign visitors are estimated by a survey among these visitors grossed up to the total number of foreign visitors. This total number of visitors was estimated by a survey among tourist accommodations.

(2) Administrative records: Some of the demand for services in category 4 'Housing, water, energy', is by definition equal to the production recorded in administrative systems, e.g. in the case of care home and dwelling services.

(5) Commodity flow model and ratios: This refers to estimates of consumption derived by subtracting the other use categories for these goods and services (intermediate consumption, exports, gross fixed capital formation and stock formation) from total supply (domestic output and imports).

(6) CFC (PIM) and imputed dwelling services: These are estimates of private dwelling services made using the PIM method.

(7) Other extrapolations and models: Domestic output estimates based on various calculations already referred to in the production approach, were used here.

For fuel (in COICOP category 7) an estimate was made by combining the household budget survey, the retail output statistics (also based on a survey), and mileage information from statistics on private car ownership and use (based on administrative data).

(9) Other: This refers to estimates based on a combination of the household budget survey and the survey-based retail output statistics.

(11) Data validation: This refers to plausibility checks on the main source by a comparison with alternative/secondary sources and adjusting the data from the main sources to make them consistent with these secondary sources.

(12) Conceptual adjustments: This refers to Value Added Tax calculated per class of consumption goods (as different classes are differently taxed). For 'miscellaneous goods and services' this refers to FISIM.

5.7.1 Estimation of household final consumption expenditure levels

5.7.1.1 Estimation issues

The majority of this expenditure is accounted for by household spending on goods and services, calculation of which is essentially based on the following two Statistics Netherlands sources:

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

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

Final consumption expenditure of households is linked to retail turnover. Consumers buy most of their goods from retail outlets which, in turn, supply virtually all their goods to consumers. The retail output statistics break turnover down by sales category.

Nevertheless, final consumption expenditure of households cannot be fully described by the above-mentioned sources, because of definitional and population differences compared with the national accounts.

Difference between spending and final consumption expenditure
Final consumption expenditure pursuant to the ESA 95 definitions shows a significant correlation with perceived consumer spending and thus with the above-mentioned sources. Nevertheless, this equivalence does not hold for certain goods and services, with respect to which the following four types of transaction can be distinguished:

- according to the national accounts, consumption correlates with a notional figure that is not based on underlying economic monetary flows. This is the case, for example, for the own-account housing services produced by owner-occupiers. Consumption is represented by a fictitious rent value based on the price of comparable rented accommodation. Actual spending in the form of mortgage charges, maintenance, etc. is irrelevant in this context;
- goods and services not directly paid for by the user but covered, for example, by government expenditure or medical insurance. The former may be social benefits in kind.

These, for example the consumption of (certain) medical services, cannot be measured in terms of expenditure by the consuming households;
- pursuant to the national accounts definitions, only goods and services initially acquired by the households sector in the reporting year in question are classified as final consumption expenditure. The purchase and sale of existing goods in the households sector cancel each other out and thus, so to speak, have no impact on intermediate consumption, although purchase certainly entails consumer expenditure. Exceptions include transactions involving commercial intermediation, since the trade margins generated are classified as consumption. If, on balance, the household sector purchases existing goods from another sector, the result is treated as consumption. The products in question are (foreign) imports and second-hand leased vehicles (from the non-financial corporations sector);
- households experience payments to (sports) clubs and associations as expenditure, whereas the ESA 95 defines them as income transfers, frequently to NPISH.

Difference between households and the household sector
As well as consumption by 'ordinary' households, spending by the households sector as defined in the national accounts includes expenditure by two other groups:
- there are more than 200,000 institutional and care home residents in the Netherlands. The majority of these individuals live in old peoples and nursing homes. They are not registered under 'ordinary' but under *institutional households.* The latter are not covered by the HBS sample, though any retail expenditure is included in the PS-retail trade turnover figures;
- spending by non-resident tourists and business visitors in the Netherlands is classified as domestic private consumption expenditure. This is similarly not included in the HBS but, where relevant, is in the PS-retail trade.

5.7.1.2 Level estimates

Final consumption expenditure levels are estimated with the aid of the following methods:
a) combination of PS-retail trade turnover data with HBS data on the market shares of retail branches;
b) HBS figures grossed up to national totals;
c) indirect focus on available supplies, in the absence of direct consumer observation;
d) indirect reference to secondary information, such as trade publications and the Internet.

Re a. combination of PS-retail trade and HBS

- General remarks

The PS-retail trade and the HBS are the main sources for the production of autonomous consumption estimates, although each has specific advantages and disadvantages.

In most cases, the retail output statistics only indicate partial expenditure on a particular product in individual retail sector sales. Moreover, this turnover may also include sales to businesses (small-scale purchases).

As the budget survey sample is relatively small, the result margins remain substantial. The HBS is also inevitably affected by under-reporting of certain items because of the tendency to provide socially acceptable responses. Lastly, it contains no figures on expenditure by institutional and care-home residents or by non-residents in the Netherlands.

Consequently, by itself neither source is (always) adequate for the production of autonomous household consumption estimates. However, many of the problems can be partly solved by combining data from the two sources, as the budget survey respondents report not only purchases but also where they spend their money. Thus, the HBS yields information on the market shares of the various distribution channels. In this way, it is possible to calculate the factor by which sales of a particular product in one retail sector must be multiplied in order to arrive at total final consumption expenditure on that product. This method can be applied for specific retail turnover that can be related to the HBS articles and the national accounts goods categories.

➢ Estimation procedure

Step 1. The turnover of a particular PS-retail trade goods category at 4-digit NACE level or group of 4/5-digit NACE-level is adjusted for sales to institutional residents, non-residents and businesses.

Step 2. This adjusted turnover is divided by the corresponding group share of total household expenditure on the relevant HBS goods category. The previous adjustments for individual spending in institutions and by non-residents in the Netherlands are totalled again when the result is obtained.

Step 3. The data are converted into Value Added Tax inclusive figures.

Step 4. The relevant goods category is reassigned under the corresponding national accounts classification.

The stages of the estimation process are examined in greater detail below.

Elements of the estimation process and adjustments; the distribution matrix:

- adjustment for sales to institutional residents, etc.
  In addition to 'ordinary' households, the Dutch population includes residents of institutions and homes (218,784 people in 2001). As these are mostly elderly people, the expenditure estimate was specifically based on their income and spending pattern. A monthly *per capita* figure of 240 euro was adopted, based on calculations conducted by the social services to determine the own-account contribution of this category. This gives an annual Value Added Tax-inclusive figure in excess of 525 million euro for final consumption expenditure. This amount is distributed over goods categories in accordance with the expenditure pattern for elderly people published in Statistics Netherlands' socio-economic accounts. The purchasing channel breakdown was based on goods type;
- adjustments for purchases by non-residents in the Netherlands (services exports)
  The term 'non-residents' refers to non-resident tourists and business visitors. The total amount of non-resident expenditure is taken from balance of payments. The breakdown into different goods categories is based on the tourism satellite account;
- business purchases
  Because of the lack of recent data on commercial retail purchases, the existing estimation procedure was continued. Earlier estimates were based on the assumption that consumers usually paid cash and firms usually purchased on account. The total turnover of goods purchased on account can be taken as representative for intermediate goods sales. The balance of retail industry wholesale activities and the 'intermediate' turnover calculated in

this way is treated as intermediate purchases under the retail trade heading. The figure was 1,269 million euro in 2001.

New information, available after the 2001 Benchmark Revision

The current estimates of intermediate purchases of small firms from retail distribution are based on a survey of a Dutch research institute (EIM) for the year 1987. The results of that year have been extrapolated to an amount of 1,269 million euro in 2001.

The survey of 1987 was repeated in 2007. Unfortunately however, the design and the organisation of the 2007 survey were different. One of the results of the latest survey was that total turnover of goods purchased on account (including by authorisation) in 2006 was 2,850 million euro. This amount, however, also contains purchases on account and authorisation by consumers (which is already incorporated in the household final consumption expenditure). Examples of purchases on account by consumers are payments by special cards from big department stores (in the Netherlands '*Bijenkorf*' and '*Vroom & Dreesmann*') and purchases on account in mail-order shoppings. The breakdown of the 2,850 million euro into both parts is unknown, so the expert guess for the amount of intermediate purchases of firms from retail distribution in this analysis is not possible.

Another expert guess was made using the assumption that purchases of firms from retail distribution will predominantly be related to flowers and pastry. For construction, however, the amount of intermediate purchases may be significantly higher, because a significant amount of small building materials is bought at home improvement centres. In this branch an amount of 1800 euro per FTE (including hidden activities) seems not unrealistic (expert guess from the national accounts specialist on construction). Based on the number of FTEs broken down by 2 digit NACE and size classes, an estimate has been made for purchases of small firms from retail distribution. A summary of this analysis is shown in the table below. The result was an amount of nearly 1,100 million euro.

The conclusion is that the current estimate for purchases of firms from retail distribution in 2001 fits reasonably to this analysis. Because of lack of information, Statistics Netherlands has continued the extrapolation of the estimate for 2001 to later years.

Table 5.7.1.0 Estimate of intermediate purchases of small firms from retail distribution, 2001

SIC	Number of FTEs in small firms (*) in 2001	Average per FTE	Total estimate
	x1000	*euro*	*million euro*
SIC 45	411.7	1800	741.1
SIC 50 + 55	333.3	500	166.7
Other SICs	3 110.7	10 – 100	174.2
Total	3 855.7		1 082.0

(*) In SIC 45 and SIC 55 the FTEs in all firms are taken.

Calculation of retail industry market shares

The market share of a commercial channel in total household expenditure on any particular item is calculated with the aid of budget survey data. These are first converted to a Value Added Tax exclusive value, as PS-retail trade sales are also Value Added Tax exclusive. A link is then established between the retail outlet types distinguished in the budget survey and

the retail industry groups identified in the PS-retail trade. Lastly, a connection is made between the articles listed in the budget survey and the sales categories described in the PS-retail trade.
This processing makes use of the *distribution matrix*, which relates the HBS articles, commercial channels, retail outlet types and retail branches to the national accounts goods categories.
The market share of a retail industry in a particular goods category can then be calculated by aggregating the relevant HBS articles data relating to the turnover category and commercial channel. The market share is then determined by dividing the HBS expenditure of the chosen commercial channel by total HBS goods category expenditure.
Total final consumption expenditure on the relevant goods category can be estimated by linking the market share to retail turnover.

Distribution of estimates over national accounts goods categories
In this method, estimates are always based on the aggregation level of the turnover categories distinguished in the PS-retail trade, which is higher than that of the national accounts work classification. A distribution must therefore be made over goods categories. This is essentially based on the HBS ratios, coded in relation to the national accounts classification.

Re b. Estimates based on the grossed up budget survey

- General remarks

Some of the goods and (particularly) services which cannot be estimated using the preceding method are calculated on the basis of HBS expenditure grossed up to national totals. However, two factors must be borne in mind when using the budget survey as an independent source. Firstly, account must be taken of possible differences between household expenditure and household sector consumption. Secondly, the reliability of the HBS results with respect to the goods categories in question must be checked.
As the ESA 95 consumption figures also cover spending by persons in institutions and foreigners, a corresponding adjustment is necessary.
Budget survey reliability can frequently be effectively assessed by comparing expenditure on an article for several years.

- The procedure is as follows:
- budget survey articles are coded in relation to the national accounts goods classification;
- average household expenditure per goods category is grossed up to national totals on the basis of multiplication by the total number of households in the Netherlands .

In principle, the budget survey commercial channel expenditure breakdown is used for goods requiring a trade and non-trade distinction.

Re c. Indirect estimates based on available supplies

- General remarks

Estimates of final consumption expenditure of households can only partially be based on direct observation of individual consumer spending, because some of this expenditure does not, or not entirely, correlate with actual consumer spending according to national accounts definitions. For example, owner-occupier consumption expenditure on dwelling services does

not generally involve an actual monetary flow. The national accounts incorporate a supplementary figure for this purpose. In the case of health care, among other things, consumption includes some expenditure on behalf of clients by health insurance funds and insurers in addition to household and individual own-account contributions.

This implies that a considerable proportion of household final consumption expenditure must be calculated through indirect sources and methods; two types of estimate are available, based on:

- output;
- commodity-flow method.

➢ Indirect estimates based on output value

For a number of goods and services, consumption is, by definition, equivalent to output. In such cases, households are the only customers. Examples include care home and dwelling services. Although there are a variety of customers in certain other cases, households constitute by far the largest group. As a result, consumption is virtually equivalent to output, as in the case of medical services.

There is no reason for a specific consumption estimate here, since consumption of these services cannot generally be (fully) estimated on the basis of actual household expenditure. In addition to medical services, this is true of the consumption of care home services, for which the residents pay only part of the costs.

➢ Indirect estimates based on the commodity flow method

The second indirect approach involves the determination of consumption as a residual item in the total sales breakdown of the goods concerned on the basis of the commodity-flow method.

The available supply of any given product is first established through Dutch output and imports. Intermediate consumption, exports, gross fixed capital formation and any stock formation are then deducted from the total supply with the remainder being identified as household consumption. The valuation difference of the various sales categories is naturally taken into account in this respect. Consumption must then be converted to Value Added Tax inclusive purchase value.

Re d. Use of secondary sources

Secondary sources are used independently for purposes of comparison with data calculated on the basis of the PS-retail trade and/or HBS. Various branch organisations and market research bureaux compile annual product or productgroup data, frequently supported by the necessary background information. Examples include private cars and motor fuel.

Private cars
This category covers expenditure on both new and second-hand cars. Annual figures on new cars are based on information from the RAI and the KNAC and internal data of Statistics Netherlands on motor vehicle ownership. These provide the starting point for an estimation of levels and trends which can be compared with BPM (private car and motor tax) trends. Second hand vehicles can be acquired from private stocks or through lease. In the former case, only margins are recorded, while counter-entry disinvestment applies to leased vehicles.

The consumption of imported second-hand cars is estimated with the aid of the foreign trade statistics.

Motor vehicle fuel
Both the level and change estimates are initially based on a combination of the HBS and PS-retail trade (petrol stations). The estimates are also compared with data from the statistics on private-car ownership and use, which contain information on average private car mileage versus fuel, average consumption, business use and car sales.

5.7.2 Estimates of household final consumption expenditure trends

Estimation of the scale of final consumption expenditure in a given base year has already been described. For subsequent years, trends over time are estimated on the basis of the level established (after adjustment). The emphasis is then no longer on the precise expenditure volume, but on changes on the preceding year.

Summary of estimates of household final consumption expenditure by estimation method

Table 5.7.1 Share of goods and services category by method (COICOP), 2001

Description	a	b	c	d	Total
	%				
Non-durable goods	57	98	3	37	28
Semi-durable goods	26	2	0	3	10
Durable goods	17	0	0	41	10
Total goods	100	100	3	81	48
Services	0	0	97	19	52
Total goods and services	100	100	100	100	100

Methods:
a PS-DH/HBS combination;
b Estimates based on grossed-up HBS;
c Indirect estimates based on output value and commodity-flow;
d Secondary sources.

Table 5.7.2 Share of method by goods and services (COICOP), 2001

Description	a	b	c	d	Total
	%				
Non-durable goods	78	4	6	12	100
Semi-durable goods	97	0	0	3	100
Durable goods	62	0	0	38	100
Total goods	78	3	3	16	100
Services	0	0	96	4	100
Total goods and services	38	1	51	10	100

Methods:
a PS-DH/HBS combination;
b Estimates based on grossed-up HBS;
c Indirect estimates based on output value and commodity-flow;
d Secondary sources.

Tables 5.7.1. and 5.7.2. refer to the level estimates. For the trend estimates, method a) is also used but in a different way: the article-groups in the retail statistics are broken down in productgroups – as used in the national accounts – by means of the specified articles in the Household Budget Survey.

5.7.2.1 Summary of estimation issues

Estimates of final consumption expenditure trends obviously make the maximum possible use of the sources and methods used for the level estimates. Estimates of change are designed to identify consumption market trends as precisely as possible. If reliable figures are available for the whole market, these are naturally preferable; otherwise, trends can be estimated with the aid of other information.

In the first place, only data covering part of the market can be used. For example, food market trends can be examined by looking at consumption expenditure that ignores food purchases in other trade channels.

The second possibility is to use only data on a larger market of which the consumption market is a component. On this basis, increased consumer expenditure on foods can be approached through total foods sales trends (including sales to enterprises).

Lastly, it is not always necessary to operate with information on value trends. Quantitative trend indicators are sometimes available from one source and price indices from another, so that value trends can be calculated by combining these two sets of data. Thus, changes in spending on apples can also be estimated by combining changes in sales (in kilos) with an adjustment of the kilo price.

The differences between level and change estimates have consequences for source and method use. The HBS (grossed up to national totals) will be used to a lesser extent for the former than for the latter. Margins play a greater part in trend estimates, in view of the relatively small samples. It will also be more difficult to make use of certain detailed PS-retail trade information in such estimates. On the other hand, new opportunities will be created.

Thus, total retail turnover can initially be used as an indicator of commercial consumer expenditure. In this connection, the proportion of total retail sales accounted for by consumer expenditure is implicitly assumed to remain the same. Moreover, in some cases quantitative consumption trend indicators will suffice and, in conjunction with price information, lead to a value change.

5.7.2.2 Trend estimation method

The individual sources and methods are examined in greater detail below, beginning with the direct sources and estimation methods which make use of the PS-retail trade and the HBS. Indirect estimates based on other sources are then examined.

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

- combination of PS-retail trade with HBS;
- grossed up HBS;
- specific estimates.

As the use of a combination of PS-retail trade and HBS market shares proved extremely useful for estimating levels, it would appear to be the obvious method to calculate trends. As has already been pointed out, certain additional information is required to link retail turnover and HBS household expenditure, which itself differs from the consumption expenditure shown in the national accounts. Nevertheless, since change estimates are now the issue, the proportion of consumption expenditure in total turnover can be assumed to remain the same. On that basis, turnover trends can be used as change estimates for consumption, provided this occurs in the relevant retail sector.

This method makes use of the above-mentioned distribution matrix, which indicates the proportion of a consumer goods category purchased through the different distribution channels. In this context, the term 'distribution channel' indicates that not only 'commercial channels' are involved but that consumers, for example, can also purchase directly from producers.
This distribution matrix makes it possible to derive both consumption expenditure in the various retail branches and the share of total consumption accounted for by each branch.

The actual estimation process involves the following five stages:

Stage 1: The value index of each national accounts goods category is calculated on the basis of the PS-retail trade.

Stage 2: The procedure is repeated for the grossed up budget survey.

Stage 3: All relevant information is now collected from other sources such as articles, branch statements and the published data of other research centres and converted into value indices.

Stage 4: The results of the first three stages are compared and a value index per national accounts goods category is defined.

Stage 5: Lastly, the value level is established after an analysis of volume trends.

These stages are examined in greater detail below.

Stage 1: Determining value changes with the aid of PS-retail trade
Retail sales categories are allocated to each commercial channel on the basis of the national accounts goods categories using the key derived from the preceding year and changes in purchases of the goods concerned according to the budget survey.

Stage 2: Determining changes in value with the aid of the grossed up budget survey
The HBS amounts included in the distribution matrix relate to household expenditure on the article in question. To arrive at the overall households figure, the amounts are multiplied by the total number of households in the year in question.

This, however, produces a certain degree of contamination, as the HBS covers only non-institutional households, whereas the national accounts include institutional households in the total figure. Nevertheless, this contamination has no significant influence on the calculation of

changes. The articles and values applicable to the individual distribution matrix goods categories are then established so that the value change can be calculated.

Stage 3: Data from other sources
Data from various external organisations are provided in specialist publications, brochures, newspapers, the Internet etc. Market research bureaux, such as AC Nielsen and GfK Netherlands, conduct consumer surveys, particularly on behalf of the food sector, and publish their results in various periodicals.
Where possible, these data are converted into value changes and attributed to the relevant national accounts goods categories. The data are of only limited general value, however, particularly with respect to services.

Stage 4: Comparison
The results of all these procedures for each goods category are now compared and analysed, and causes of any significant variation in the value indices of a given category are investigated. On the basis of this data comparison, a goods category value index is calculated for both commercial and non-commercial sales.
The value indices are then deflated in line with the consumer price index and the volume changes are calculated and subjected to a plausibility analysis, so that any necessary adjustments can be made.

Stage 5: Determining value level
The value of each goods category in year t-1 can now be calculated by applying the value index as a factor to the year t-2 value; this gives the goods category values in current prices. The value in prices of the preceding year is calculated by dividing the current price value by the deflator based on the consumer price index.

The indirect estimation method

- indirect estimates based on output.
  The level of final consumer expenditure on a number of goods and services is estimated with the aid of supply output value. This is particularly the case for products for which, partly by definition, consumption and output are (virtually) equivalent. Household consumption trends are generally estimated in the same way, for reasons applicable to the determination of levels. Trends are calculated differently for certain products, in respect of which consumption volume is determined with the aid of output value.

  For certain other products, final consumption expenditure trends are estimated solely with the aid of output value. This requires use of another source or method to establish the proportion of total sales accounted for by consumption, although the source is insufficiently precise to allow estimates of change. Consequently, again total supply trends are used. This method can only be used if the consumer sales share remains essentially unchanged. An obvious example would be rail transport, where the extent of consumption expenditure is determined with the aid of the budget survey. Trends in total Netherlands Railways passenger revenues are adopted for the corresponding change estimates. There is no evidence of marked variation in the share of consumption;

- indirect estimates based on the commodity-flow method.
  The commodity-flow method was only used to estimate consumption levels when no other information was available. Consumption expenditure trends are also estimated in this way

for most of the products concerned. This method is used to calculate services expenditure in particular.

5.7.3 Determining actual individual consumption

Estimates of levels and trends in connection with household consumption of goods and services have already been discussed. To arrive at the *total* amounts spent by and paid to individuals, that is actual individual consumption in accordance with ESA 95, it is also necessary to determine NPISH final consumption expenditure and government expenditure.

5.7.3.1 Determining NPISH consumption

By definition, NPISH consumption equals output minus 'genuine' sales, which are a frequent component of household consumption expenditure. As with the government, NPISH output corresponds to total costs, including wages and salaries and consumption of fixed capital (see also section 5.8).

Estimates are based on the commodity-flow method and organisational cost structure is determined with the aid of the annual reports of industrial welfare bodies. The value of the wages and salaries and social benefits of the organisation concerned can be calculated with the aid of labour accounts data. This makes it possible to determine total costs incurred; since output is equivalent to costs, it, too, is known. Employees account for more than 60 percent of NPISH consumption, together with such professional associations and social bodies as the *ANWB* (Royal Netherlands Tourist Board) and religious and political organisations.

Trends are estimated in a similar way by comparing relevant data for two years.

5.7.3.2 Determining individual government consumption

Government consumption as laid down in ESA 95 and entered as individual consumption in the national accounts comprises the following three separate elements:

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

This latter component represents *collective* government consumption and covers such services as the police, fire services and defence. The first two elements, which together constitute *individual* government consumption, are important for determining actual individual consumption expenditure.

More than 85 percent of social benefits in kind relate to health and welfare expenditure, for which the most important sources (situation 2001) are the Health Insurance Act (ZFW) and the Exceptional Medical Expenses Act (AWBZ). The remainder involve government consumption expenditure under the Disablement Act (3 percent), rent subsidies (5 percent), annual student bus and rail passes (2 percent), instruction in teaching hospitals (1 percent) and other social benefits (4 percent).

Nearly 80 percent of government consumption which can be attributed to individuals relates to educational expenditure, for which various government regulations provide the source.

5.8 Consumption expenditure of non-profit institutions serving households (NPISH)

5.8.0 Summary and process table

Table 5.8.0 Process table of NPISH consumption expenditure, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
NPISH final consumption expenditure					*2 918*			*2 918*		*2 918*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
NPISH final consumption expenditure	*2 918*					*860*	*3 778*

Explanatory note on the process table

(5) CFM and ratios: Consumption by NPISH was calculated by the commodity-flow method as it by definition equals NPISH output minus actual sales of goods and services by NPISH to households. These sales were calculated as a fixed percentage (estimated using annual reports) of NPISH output, whereas NPISH output itself is, as in the case of government, simply defined as the total costs of NPISH. These total costs were determined by various calculations already mentioned above under NACE O of the production approach (SIC 91, SIC 92, and part of SIC 85).

5.8.1 General remarks

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

NPISH consumption is equivalent to their other non-market output, which is determined by deducting market output (and any own-account final consumption output) from total output. In this connection, the total output of these institutions is based on the sum of intermediate consumption, compensation of employees, consumption of fixed capital and total other taxes and subsidies.

NPISH consumption estimates are based on the commodity-flow method. Organisational cost structure is determined with reference to the annual reports of industrial welfare bodies. The value of the wages and salaries and social benefits of the organisation concerned can be calculated with the aid of labour accounts data. Reference should be made to the relevant SIC descriptions for a full account of the estimation methods.

Employee and professional organisations and social bodies such as sports associations and religious and political organisations account for more than 60 percent of NPISH final consumption expenditure.

5.9 Government final consumption expenditure

5.9.0 Summary and process table

Table 5.9.0 Process table of general government final consumption expenditure, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and Models a.*	*b.*	*c.*	*d.*	*Tot.*	*Other*	*Total*
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
General government final consumption expenditure		*83 196*				*10 767*	*9 320*	*20 087*		*103 283*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
General government final consumption expenditure	*103 283*	*-2 359*	*486*			*-25*	*101 385*

Explanatory note to process table

General government final consumption expenditure was essentially taken from the same sources as NACE L 'Public administration, government services and compulsory social insurance' (see section 3.18). These data had to be corrected only for own account gross fixed capital formation (-/-), government sector sales (-/-) and social benefits in kind (+) in order to obtain general government final consumption expenditure.

Own account fixed capital formation in software were taken from gross fixed capital formation (GFCF) data of national accounts (see next sections on GFCF). Other own account gross fixed capital formation were from the same sources as the output data of the corresponding government units. Government sector sales were taken from the same sources as the output data of the corresponding government unit (mostly administrative records). Social benefits in kind were all taken from administrative records.

Government consumption expenditure represents roughly a quarter of GDP at market prices (22.6 percent in 2001). To take account of differences in estimation methods, it will be discussed under the following two headings:

- consumption expenditure on government own-account production (15.5 percent of GDP at market prices);
- social benefits in kind provided by market producers (7.1 percent of GDP at market prices).

5.9.1 Consumption expenditure on government own-account production

This expenditure equals government sector output value minus own-account gross fixed capital formation and sales. In 2001, the output of the sector general government consisted of 16.5 percent market output, 1.2 percent own-account gross fixed capital formation and 82.3 percent non-market output. These three components are discussed below.

The estimation of general government output has already been discussed in the context of the production approach (Chapter 3). The characteristic general government industries, namely general administration, compulsory social insurance, police districts, defence and education are discussed in sections 3.18 and 3.19. In 2001 they accounted for 83.8 percent of total of consumption on government own-account production. Furthermore, the government sector is still made up of units active in many other industries, which are identified in section 3.21. They contributed the remaining 16.2 percent to the government own-account consumption. As was already pointed out in section 3.18, from the estimation point of view a reciprocal relationship exists between industrial and government sub-sector figures.

In determining GDP at market prices in accordance with the expenditure method, government own-account gross fixed capital formation[29] can be disregarded as, while any rise reduces government consumption expenditure, it increases (government) gross fixed capital formation by the same amount.

Government sector sales, on the other hand, are highly relevant for the level of GDP at market prices. They comprise a broad mixture of fees (e.g. construction and passport fees), charges (cleansing charges), administrative settlements (e.g. European Union refunds to the Netherlands for the collection of import duties, or reimbursement of official social insurance institutions for the collection of premiums), sales between government departments (e.g. local authority leasing of school buildings for special education) and other sales (associated with sheltered employment, university contract research, school fees, relevant monitoring costs, etc). The estimation methods for all these sales vary depending on the government unit concerned. In principle, all unit sales are estimated with the aid of the same sources and in the same way as the output value of the corresponding government unit. Reference should therefore be made to Chapter 3 for the sources.

The demarcation of government sales was discussed in Chapter 3 (section 3.24) in relation to taxes on production and Chapter 4 (section 4.8) in relation to other taxes on production.

The breakdown of government own-account consumption expenditure by product category is relatively rough and ready. It follows logically from what each industry produces and does not sell as market output (sales) or use as own-account gross fixed capital formation.

5.9.2 Social assistance benefits in kind provided by market producers

Table 5.9.1 shows the extent and composition of social benefits in kind provided by market producers.

Over 80 percent of these payments (6.2 percent of GDP at market prices) relate to compulsory social insurance, essentially under the ZFW (Health Insurance Act) and AWBZ (Exceptional

[29] This applies to all other non-market producers and consequently to NPISH.

Medical Expenses Act). The ZFW is designed to provide adequate health care for workers and benefit recipients who fall below the minimum wage or income level. It does not entitle beneficiaries to monetary payments but to such direct health services as hospital treatment, obstetric assistance and general practitioner consultation. The AWBZ is intended to insure the whole population against the risks of exceptional medical expenses which are not covered by the ZFW or private health insurance and relate to such circumstances as treatment in nursing homes, homes for the physically and mentally disabled and home nursing and care.

Table 5.9.1 Social assistance benefits in kind provided by market producers, 2001

			Source
	million euro	*% of total*	
Social insurance benefits in kind			
Health Insurance Act	13 440	42.0	Health Insurance Council annual report
AWBZ	14 346	44.9	Health Insurance Council annual report, Central Health Insurance Office (CAK) annual report
Total social assistance benefits in kind	27 786	86.9	
Social assistance benefits in kind provided by market producers			
Individual rent subsidies (State)	1 505	4.7	State Record
Educational subsidies to teaching hospitals (State)	412	1.3	State Record
Annual student bus/rail pass (State)	239	0.7	State Record
Handicapped Support Act (WVG; municipalities)	664	2.1	Details of local authority contributions published in State Record
Childcare subsidy (municipalities)	354	1.1	Details of local authority contributions published in State Record
General assistance in kind act (municipalities)	210	0.7	Annual special financial assistance statistic
Transport for apprentices (municipalities)	129	0.4	
Asylum-seeker assistance in kind (municipalities)	94	0.3	Annual report of the asylum-seekers reception centre, details of local authority contributions published in State Record
Support for alcohol and drugs problems (municip.)	40	0.1	
Transport for the disabled (municipalities)	35	0.1	
Legal aid (NPIs)	256	0.8	State Record
Work reintegration of incapacitated people (NPIs)	244	0.8	Social Security Fund
Total social assistance benefits in kind provided by market producers	4 182	13.1	
State	2 156	6.7	
Municipalities	1 526	4.8	
NPIs	500	1.6	
Total social transfers in kind provided by market producers	31 968	100.0	

Market-producer benefits in kind can be paid in two ways (see ESA 95, section 4.104-4.108):

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

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

- payments to producers for organising the supply of goods and services (administrative costs);
- households' own contributions (particularly important under the AWBZ);
- producer wage subsidies in the form of reduced premium contributions for the provision of work for the long-term unemployed.

Market-producer social benefits in kind are covered by a wide range of schemes, all provided by the State, municipalities or NPIs. The government transfers specially earmarked funds to cover many municipal benefits. As a result, information about such contributions can also be used for estimates of some of these benefits.

An accurate correlation between such market-producer social benefits in kind and productgroups is extremely important for a reliable expenditure based GDP estimate. This applies in particular when estimates of other expenditure category elements such as household consumption are partly based on specific product availability.

For each scheme, a conversion is made to productgroups, with only one group being involved in many cases. This is true, for example, for instruction provided by teaching hospitals, subsidised accommodation and legal aid. Spending has to be spread over several productgroups in the case of the other schemes. To this end, the greatest possible attention is paid to the content of the arrangements and any available figures on this allocation.

The ZFW and AWBZ productgroup breakdown makes use of the Annual Health Care Survey conducted by the Ministry of Health, Welfare and Sport, which indicates the types of institution to which the ZFW and AWBZ resources are allocated.

5.10 Acquisitions less disposals of tangible fixed assets

5.10.0 Summary and process table

In table 5.10.0 the process table is given for the total gross fixed capital formation (tangible and intangible assets together) in 2001.

Table 5.10.0 Process table of gross fixed capital formation, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and models (*)* *a.*	*b.*	*c.*	*d.*	*Tot.*	*Other*	*Total*
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Gross fixed capital formation (total)	*33 113*	*25 224*			*25 587*		*9 269*	*34 856*	*709*	*93 902*

	Basis (Total)	Adjustments					Final estimate
		Data val.	Concept.	Cut off	Exhaust.	Balancing	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	million euro						
Gross fixed capital formation (total)	93 902					771	94 673

Explanatory note to process table[30]

1 Products of agriculture, forestry, fishing and aquaculture
(1) Surveys & censuses: This refers to the survey by the Agricultural Economics Institute (LEI).

(9) Other: This refers to corrections for changes made in the LEI survey and in its definitions that jeopardise its continuity.

2 Metal products and machinery equipment, 3 Transport equipment, 5 Other construction, 6 Other products
For these types of gross fixed capital formation, one general explanation will be given here, as most data were taken from the same set of sources.

(1) Surveys & censuses: This refers to the 'investment and lease survey', to the survey by the Agricultural Economics Institute (LEI), to separate surveys for a number of branches of industry, to the international trade survey (used for PI2 'Metal products and machinery equipment' and for PI3 'Transport equipment'), and to the 'outlook survey' for large projects (only used for PI2 'Metal products and machinery equipment').

(2) Administrative records: This refers to data taken from annual reports and balance sheets of banks, insurance companies and government, to the POLBIS system registering investments by the police, to data from the (health) care organisation 'Prismant', to total company car sales data from RAI (for PI6 'Transport equipment'), to data from the tax authorities on transfer taxes paid on purchases of both new and existing buildings (which are counted as expenditure on gross fixed capital formation in PI5 'Other construction'), and to data taken from annual reports.

(5) CFM and ratios: for software (in PI6 'Other products'), the output growth minus exports plus imports was used to extrapolate a survey level from a few years back.
The gross fixed capital formation in new buildings and other structures (in PI5 'other construction') equals its output (which is surveyed as explained above under NACE F Construction).

(7) Other E&M: for own-account gross fixed capital formation in software (in PI6 'Other products) , the number of FTEs in software development was divided by the number of FTEs of the total ICT workforce of the company concerned and multiplied by the wage sum of the total ICT workforce of that company. All these data were taken from the 'automation survey'.
For mineral exploration (in PI6 'Other products'), the number of drillings taken from a ministry of economic affairs publication was multiplied by the price of a drilling (published

[30] A detailed description of the compilation of the process table for GFCF is given in the annex of 'Integration of Process Tables in the National Accounts Production Process' (Project 3A of DG-Eurostat/C1 Grant Agreement No 2004 40100 005).

earlier and extrapolated using the development of labour costs taken from administrative records).
Transfer costs (in PI5 'Other construction' and PI6 'Other products') were calculated as the typical 8 percent of transaction values, which were taken from the various sources such as the 'investment and lease survey', annual accounts, the LEI survey, etc.
Transfer costs other than transfer taxes (e.g. payment for notary services) were calculated using a historical ratio between transfer taxes and these other transfer costs.
Lease cars sold to households (= household consumption out of de-investment from PI3) were assumed to be equal to 50 percent of the cars bought 3½ years previously and all remaining cars bought 4½ years previously by 'Leasing of movable goods' (SIC 71). Cars bought by 'Leasing and movable goods' were surveyed.
The total amount estimated for the sales of second-hand fixed assets in 2001 (de-investments) is 1,524 million euro. For 698 million euro these fixed assets are sold abroad (exports) and the other 826 million euro has a domestic destination (final consumption expenditure of households).
Fixed capital formation by a limited number of industries were estimated by applying the gross fixed capital formation/output or gross fixed capital formation/employee ratios of related industries to available output or employment data.
Corrections were made for changes in external datasets that jeopardised the continuity of these datasets. For 2001, this mainly refers to changes in the dataset of the Agricultural Economics Institute (LEI).

4 Construction of housing
(2) Administrative records: This refers to new houses found in government accounts and in annual reports of insurance companies, and to transfer taxes paid on purchases of both new and existing houses - counted as investment expenditure – which were obtained from the Ministry of Finance.

(5) CFM and ratios: The gross fixed capital formation in new houses equals the production of houses (which was surveyed as explained above under NACE F Construction). The new houses found in government accounts and in annual reports of insurance companies were subtracted from this total.

(7) Other E&M: Transfer costs other than transfer taxes (e.g. payment for notary services) were calculated using a historical ratio between transfer taxes and these other transfer costs.

5.10.1 Fixed capital formation in the supply and use table

Gross fixed capital formation is an important element in final expenditure. The relevant data are collected with reference to the purchasing industrial category (ownership criterion) and asset type in line with business asset registration and the ESA 95 classification. For the purpose of assimilation with supply and use tables, the asset types must be broken down by productgroups. Non-deductible Value Added Tax must naturally be taken into account in certain industries.

Gross fixed capital formation estimates for the various industries are largely based on separate surveys of expenditure by tangible fixed-asset type. Intangible fixed assets were included under ESA 95. At present, relevant data are not collected in the customary manner (via production statistics or investment surveys) so that other sources and, frequently, functional data have to be used for the estimates.

A certain amount of processing is required before the investment information can be incorporated in the use table. Section 5.10.2 describes the collection and processing of tangible fixed-asset data.

On completion of the industry and asset-type estimates, individual product categories must be correlated with particular asset types. A product-category key is adopted for each asset type and initially applied to all industries. Exceptions are made for immediately attributable product categories such as trains, which are essentially purchased by railways (SIC 60). The result is a product category broken down by type for each industry.

Since the product category data provided in the use table do not cover Value Added Tax, an attempt is made to identify those industries and product categories that are liable. The tax is deducted so that goods categories are indicated exclusive of Value Added Tax. The amounts, in both current and constant prices per productgroup, can now be added together without regard for type or industry. These totals are incorporated as capital goods demand in the supply and use table.

For each commodity flow a price index is added. These prices are surveyed by way of producers' prices. For this purpose prices are surveyed on imports, exports and domestic output. For the deflation of GFCF a price index is derived for domestic sales. This price index is a weighted mean of import prices and prices of domestic output. In the 2001 revision, this deflator was not used for computers and software, because the weighting scheme was not appropriate. Since 2001, the (hedonic) price index of the Bureau of Economic Analysis (BEA), the Bureau that compiles the national accounts of the USA, is used for GFCF. The same goes by and large for software. The reason for this is that there will probably be no significant differences in the development of computer prices between countries, because of the international market concerned.

5.10.2 Investments in tangible assets

Statistics Netherlands conducts a number of surveys in an attempt to estimate capital goods demand. A significant benefit of this approach is that the General Business Register (GBR) can be used as a reference source for the companies surveyed, thereby precluding overlapping and duplication.

The main Statistics Netherlands survey available for the estimation of gross tangible-asset investment covers investment and leasing (*statistitiek investeringen en lease*). This survey measures investment volume by means of the value of the capital goods becoming operational in a calendar year (the moment they become commercially available). Nevertheless, the survey does not cover the entire economic spectrum and needs to be supplemented by other sources within and outside Statistics Netherlands.

It is generally assumed that existing assets are traded within their own industrial category. Where additional costs are clearly incurred in acquiring existing tangible assets, account is taken of the transfer costs which are expressly attributed to investment. This is particularly true in the case of land, existing premises and buildings.

Own-account investments in tangible assets constitute part of industrial-category output value and are estimated in conjunction with the corresponding industry output. The investment estimate is based on the output data.

The sources and processing for groups of industries are summarised below.

- *SIC 10 – 64 inclusive, SIC 71 – 74 inclusive and SIC 93 – 'Statistiek investeringen en lease'*

The survey groups questions under the following headings, which are important from the national accounts perspective.

5-digit SIC	New assets	Existing assets
Land and sites		
Non-residential buildings		
Civil engineering works		
Transport equipment		
Computers		
Other machinery and equipment		
Other tangible fixed assets		

New assets cover large-scale maintenance. This survey relates exclusively to tangible fixed assets (for intangible fixed assets see section 5.11). These statistical data include own-account investments. The estimate based on the investment survey is adjusted with reference to the output data of the corresponding industrial categories. This adjustment is necessary to separate the own-account gross fixed capital formation so it can be confronted with the output data. Later, of course, they are added again.

The survey data are also adjusted for 'major projects'. The ESA 95 requires gross fixed capital formation to be recorded at the time of change of ownership. This is also true of partial deliveries. At the same time, the ESA 95 allows scope for work in progress, as is normally the case with aircraft and shipbuilding. This means that, for projects lasting several years, partial supplies are actually regarded as stock formation and not registered as gross fixed capital formation until the entire project is implemented (inventory purchases). This is particularly true of machinery and installations. Civil engineering works are always directly registered as gross fixed capital formation. This means work in progress is not recorded for these assets. These assets are always assumed to be produced under a contract involving interim payments. Therefore they are directly recorded as gross fixed captal formation.

The outlook survey monitors the expectations of industry with respect to purchases of non-financial fixed assets in the near future (t+1 and t+2). This survey is similar to the more comprehensive '*Statistiek investeringen en lease*' survey. The outlook survey, which is linked to the industrial investments statistics, constitutes the principal information source for major projects in the near future: t+1 and t+2. The time of producing a major project is in general supposed to be not longer than three years. Gross fixed capital formation in buildings and civil engineering works are equally divided across the preceding two or three years.

In the transport sector (SIC 60-64 inclusive), reference is sometimes made to annual reports. This is particularly true of such major undertakings as the Netherlands Railways (SIC 60), KPN Telecom (SIC 64) and the state rail infrastructure (SIC 63). Sometimes this leads to adjustments in data from production statistics.

Foreign trade statistics are used to adjust data from aircraft companies which use accounting years not corresponding to calendar years. Furthermore, these foreign trade statistics are used to estimate the gross fixed capital formation in second-hand trucks and trailers from abroad.

The '*Statistiek van investeringen en lease*' survey does not cover Holdings (SIC 74.15). Gross fixed capital formation under SIC 74.15 is determined through the investment quotient applicable to accountancy and similar sectors (SIC 74.12 - 74.14 inclusive) derived from the production statistics in combination with the '*Statistiek investeringen en lease*'.

➢ *SIC 01, 05, 65, 66, 67, 70, 75, 80, 85, 90, 91 and 92 - Other sources*

Because of the very different nature of the other sources used, they are examined for each individual SIC below.

SIC 01 Agriculture

Agricultural data are obtained from an external source, namely the Agricultural Economics Institute (LEI). The LEI accounting network monitors a panel of 1,500 enterprises, of which 20 percent are replaced every year. These enterprises account for approximately 86 percent of all output recorded in the 'May Census', which is a functional Statistics Netherlands statistic indicating the number and size of all enterprises engaged in agricultural activities.

LEI data are amended as follows:

- a 4 percent supplementary estimate to meet the shortfall of the 96 percent LEI coverage of all investments established by research.

Every year, the LEI provides the following data for the compilation of the national accounts.

Category	BB	Invest-ment	Incl new	Incl. supple-mentary	Incl. existing	Dis-invest-ment	Depreciation	Cattle stock	EB
Land									
Buildings									
Civil engineering									
External transport									
Computers									
Machinery									
Cattle stock									
Plant stands									
Intangible assets									
Other									

NB. The LEI extrapolates the sample to national totals.

Explanation of column headings:
BB = opening balance sheet;
Investment = GFCF,
  incl. new = GFCF new assets
  incl. supplementary = GFCF supplements
  incl. existing = GFCF existing
Disinvestment = disinvestments;
Depreciation = consumption of fixed capital;
Cattle stock = livestock augmentation;

EB = closing balance sheet.

The LEI does not cover SIC 14.11 (Horticultural enterprises) and SIC 14.19 (agricultural services). Subsidiary production statistics using the standard classifications are available for this purpose. Estimates of gross fixed capital formation are extrapolated on the basis of output values for the intervening years. Since reporting year 2002, these data are surveyed by the '*Statistiek investeringen en lease*'.

SIC 05 Fishing

Gross fixed capital formation in boats by the fishing industry (SIC 05) is indicated in an LEI publication. Using supplementary LEI information, a good assessment of new boat gross fixed capital formation (excluding electronic equipment) can be made. Little information is available on other fishing gross fixed capital formation. Fixed-asset investment in the industry is estimated on the basis of LEI depreciation data.

SIC 65 Banking

Banking sector investment statistics are not available (SIC 65). All data are based on balance sheet information published in the annual reports of individual banks. The balance of new, existing and sold assets is derived from changes between two balance sheets. The latter are not highly detailed. Some 10 percent of real estate is assumed to be existing buildings and 10 percent land. All other assets are assumed to be new. The estimates are fleshed out and supplemented by using functional data such as the EDP computer statistics.

SIC 66 Insurance

Information on insurance and pension funds (excluding compulsory social insurance) (SIC 66) is taken from annual accounts balances. The Insurance Board requires annual accounts to supply data on domestic activities. Estimates are made on the basis of these balances, with the emphasis on dwellings and premises although the breakdown of the latter with reference to existing and new assets and land is not known. Premises are assumed to consist of 10 percent existing structures and 10 percent land. All dwellings are assumed to be new with a 20 percent land component.

The Insurance Board annual reports pay little attention to other assets. The investment per employee ratios known from the other business services production statistics are applied to SIC 66. All employees require a chair, desk, etc. A fairly close correlation between the insurance sector and business services seems likely in this respect.

SIC 67 Financial auxiliaries

Little information is available on activities relating to or associated with financial institutions. Business services are the category most closely related to SIC 67. Employees require a work place, desk, chair, etc. All estimates of gross fixed capital formation are therefore based on *per capita* gross fixed capital formation in business services.

SIC 70 Leasing and dealing in real estate activities

This heading covers project development, dealing in immovable property and movable property leasing/intermediation. It also covers home ownership.
Little information is available on SIC 70. Reference is made to *per capita* and employee gross fixed capital formation of business services in connection with necessary production assets (excluding home ownership). The same ratios are also applied. Business services are the only area surveyed in the context of office work.
Using business services as an SIC 70 indicator for gross fixed capital formation leads to an underestimation of building gross fixed capital formation. Business services essentially cover own-account premises, whereas SIC 70 covers exactly the same amount in gross fixed capital formation. In the former case, the value of buildings calculated on the basis of business services is not adjusted for gross fixed capital formation. Surplus supply under SIC 70 is adjusted in comparing building supply and demand. This relates to such activities as architects' and legal services that are linked *pro rata* to construction.

The situation with regard to dwellings is somewhat different. Details of building, major maintenance and modifications are known from construction supply data. These building activities entail other costs such as commission, architects' fees, land register charges and construction fees. Research has shown that these amounts represent a fairly fixed percentage of total new building costs so that if construction costs are known these additional costs can also be reliably estimated. This makes it possible to determine a functional total for new dwelling gross fixed capital formation. There are two other sources of dwelling gross fixed capital formation, namely SIC 66 (Institutional investors) and SIC 75 (Local authorities). These elements are deducted from the total, so that the balance can be considered to represent SIC 70 new dwelling gross fixed capital formation.

Although land purchase constitutes an important factor in housing gross fixed capital formation, it is not included in the gross fixed capital formation figure, by contrast with land sale transfer costs which are.

Lastly, transfer costs arising from the sale of existing dwellings must be determined. The level of transfer tax is derived from Ministry of Finance data. As it is a fixed percentage of the house price, it can be used to calculate such other costs as notary charges and land registry fees (which constitute a fairly fixed percentage of the selling price).

SIC 75 General government

General government data are based on the accounts of the relevant government departments (see below). These accounts provide a detailed summary of all capital-goods expenditure (including intangibles). Only annual reports are available for social insurance and the organisation responsible for student grants (a central NPI division). Police data are derived from production statistics covering the protection of legal rights and safety. Land consolidation is determined with the aid of a state investment subsidy.
The asset-type breakdown by asset type is based on the local authority capital spending and income statistics.

SIC 80 Education

Education is divided into the following categories (of which the first four are subsidised):

- university;
- special;
- local authority;
- municipal body;
- private.

University education is estimated with the aid of annual reports. As these are frequently insufficiently detailed, allocation keys are adopted based on the total assets shown by the reports. The EDP statistics are used for gross fixed capital formation in computers.

The various investment contributions to special education by the state, local authorities and other government bodies constitute the main basis for estimates of gross fixed capital formation. An additional check is conducted to establish whether these estimates can be incorporated in the sector accounts. Capital goods expenditure by local authorities and municipal boards is determined in accordance with the SIC 75 description.

Gross fixed capital formation in private education (SIC 80.3/4) is estimated with the aid of three-yearly production statistics relating to SIC 80.41 (Driving schools). These statistics resemble those covering commercial services. An extrapolation based on output value is made for years in which no observation takes place. Business services and their associated *per capita* gross fixed capital formation are taken as a basis for other SIC in this group.

SIC 85 Health and welfare

Data on gross fixed capital formation in Health and Social Work (SIC 85) are obtained from Prismant, an organisation that processes the data from annual reports of the institutions in this field. They analyse the opening and closing balance sheets, as well as the depreciations. GFCF is derived from this analysis.

The Prismant information covers the following areas:
- Hospitals;
- Psychiatric hospitals;
- Nursing homes;
- Establishments for the mentally handicapped.

Information provided by the organisation that sets and monitors fees in health care (COTG) has been used in the past for estimates for SIC 85.121 (general practitioners), 85.122 (specialists), 85.13 (dentists), 85.141 (midwives), 85.142 (paramedics and physiotherapists) and 85.2 (vets). This organisation, which sets the fees of specialists, general practitioners and dentists, assumes standard levels of gross fixed capital formation for this group. The actual gross fixed capital formation are obtained by extrapolating these data with the help of volume information of the production and price indices of the type of assets.

The business services ratios are used for SIC 85.314 - 85.335. Health care involves a large number of administrative jobs. The obvious approach is to take investment per employee as a starting point.

SIC 90

Environmental services (SIC 90) are provided in both the private and general government sectors, with the relevant sources being distributed over each.

Private sector
In analogy with other production statistics, production statistics are available on enterprises providing environmental services.

Government sector
The data are obtained from the accounts of:
- local authorities;
- municipal bodies;
- provincial government;
- district water boards.

Classification by government asset type is adequate for gross fixed capital formation data estimates.

SIC 91 and 92

Gross fixed capital formation in the area of civil social organisations (SIC 91) and culture, sports and recreation (SIC 92) is estimated with the aid of investment quotients (gross fixed capital formation/output). This quotient of a subtending group for which data are available is used as an overall sectoral indicator.
Business services can serve as an indicator, since a substantial proportion of the activities in question are office-related.

In a number of specific cases, however, business services are adjusted as an indicator for gross fixed capital formation.

SIC 91.311 and 91.333 Religious organisations
An additional supplementary estimate for buildings is required under SIC 91.3. Special subsidy rules apply to religious organisations and institutions responsible for monument maintenance. The initial estimate is adjusted with the aid of sectoral building cost data.

SIC 92.300 Culture and recreation
Compared with commercial services, recreation centres clearly require greater gross fixed capital formation in civil engineering works.

These data can also be derived from official statistics from the time when a number of these enterprises still formed part of the government sector.

SIC 92.500, 92.600 and 92.700
The nature of these enterprises (museums, zoos, nature reserves, sports centres, etc.) suggests greater gross fixed capital formation in buildings and engineering than in vehicles, computers and the like. The corresponding estimates are based on past data.

5.11 Acquisitions less disposals of intangible fixed assets

Dutch accounting practice means that a special approach based on more functional data must be adopted for the estimation of intangible fixed assets.

Intangible assets, 2001 (million euro):

mineral exploration	280
computer software	6,570
originals	160
other intangible assets	18
total intangible assets	7,028

5.11.1 Mineral exploration

This intangible asset appears only under SIC 11 (Mineral oil and natural gas extraction) and SIC 14 (Sand and salt production).

The sources available for the estimation of minerals exploration figures are:

- 'Oil and gas in the Netherlands 2001', published by the Ministry of Economic Affairs, which summarises the number of drillings and seismic research both on Dutch territory and in the continental shelf using quantitative data;
- 'Energy management in the Netherlands', which provides price information on drilling costs in the past. These were extrapolated with reference to a civil engineering price index and again compared with actual costs seven years later. The degree of correlation was astonishing, so that it seems reasonable to use this as a provisional cost index;
- in addition to drilling and seismic research costs, expense is incurred in connection with licences, surface rights, geological activities and other research. All these costs are identified in the Ministry of Economic Affairs budget.

Total mineral exploration costs (= gross fixed capital formation) are estimated with the aid of these sources. They must then be broken down into third-party purchases and own-account gross fixed capital formation. Third-party 'exploration' purchases can be estimated on the basis of monthly survey data (size categories 4-9) relating to the return on the provision of services under SIC 11.20 (mineral and natural gas production services). The supplementary estimate for size categories 0-3 is based on a survey conducted in 1996.

Dutch exploration services output is determined in this way. In conjunction with imports services, this gives total turnover which must be broken down into exports, intermediate consumption and gross fixed capital formation. The latter is determined as a residual item. Since total gross fixed capital formation is known, own-account gross fixed capital formation can be determined.

5.11.2 Computer programming

The survey design for the EDP statistics has changed. Financial items have been eliminated since 2001. Since this revision year it is no longer possible to obtain level information for the various industries. Since then the developments for computer programming have been estimated with the aid of information on the supply of these services (supply from imports

and supply from domestic production of computer consultancies). These developments are applied to the level information of 1999 and 2000, the last available level information.
The totals of the supply and use of software in 2001 are as follows (million euro).

Output	13 686
Imports of goods	561
Imports of services	2 033
Margins	15
Subsidies, taxes	2
Total supply	16 297
Exports of goods	1 484
Exports of services	2 378
Intermediate consumption	7 774
Final consumption expenditure	323
Gross fixed capital formation	4 338
Total use	16 297

The description of the former method, below, is still relevant because the level information for the industries was the starting point for the calculations.

Computer software is encountered in all industrial categories, the most important sources being the 'EDP statistics, private and government sector'. The important heading here is EDP costs by type, which covers the following three items:

- software;
- EDP staff salaries;
- engagement of third-party EDP staff.

In 1995, information was available on software purchases in the form of both standard packages and customised products (size categories 1-9) for the whole economy (SIC 1-93). Less detailed information was also available for computer-aided manufacturing and computer-aided planning. The EDP survey questions relate to all software payments to third parties.

Consequences for intermediate consumption
Software gross fixed capital formation in the form of purchases from third parties leads to the adjustment of intermediate consumption. What is currently seen as gross fixed capital formation is frequently classified as intermediate consumption in the production statistics. This means that in every industrial category, the reduction of intermediate consumption is equivalent to estimated software gross fixed capital formation minus software already activated.

Subcontracting of software is not treated as intermediate consumption, but as GFCF.

Repairs and maintenance of software is treated as intermediate consumption.

Software purchased for embedding in or bundling with computers, equipment and other software is included in intermediate consumption if the software is purchased separately.

Otherwise it is included in the asset in which it is embedded. Software installation costs are included in GFCF. Purchases of large databases are included in GFCF.

To determine the intermediate consumption adjustment, it is necessary to estimate software activated by enterprises which is not included under intermediate consumption and may not be deducted. A further question from the survey for the 1995 EDP statistics concerns the most important information source, focusing on the value of purchased software entered in the balance sheet as *new* gross fixed capital formation in 1995. This showed that software to the value of 750 million guilder (corresponding to 340 million euro) had already been activated. This amount for 1995 is extrapolated for later years.

Own-account software gross fixed capital formation

The production statistics relate only to own-account gross fixed capital formation in tangible fixed assets, with no separate coverage of own-account gross fixed capital formation in software. In this context, most enterprises treat developed software as costs. An estimate is made on the basis of the EDP statistics relating to wage costs and fte EDP jobs by function.

The EDP staff data can be broken down into the categories:
- management;
- development;
- back-up;
- processing;
- other and unspecified.

The number of FTEs in the 'development' category is used as a quantitative indicator. The FTE based share of this category is used to estimate salary costs in this group, with the result being adopted for estimates of own-account gross fixed capital formation in software.

Treating software developers covered by the *computer consultancies* SIC as own-account gross fixed capital formation could be said to be unrealistic. Given the nature of this sector, these individuals generally work for third parties. The share of value added corresponding to other business services was retained for estimates of own-account gross fixed capital formation.

Consequences for production
Own-account gross fixed capital formation lead to greater output under all SIC classes, with a concomitant increase in gross value added.

5.11.3 Entertainment, literary and artistic originals

Literature
Writing books, plays, etc. is regarded as own-account gross fixed capital formation. No information is available on this subject. Production statistics on publishing and printing provide some information on income flows (authors' royalties and fees) over a number of years.

Account must be taken of domestic payments which must include the value of royalties received by Dutch authors from abroad. This has been provisionally set at 5 percent of domestic royalties.

Own-account gross fixed capital formation must have occurred in the case of any income flow resulting from authors copyright. This right is assumed to be permanently retained by the author and not sold to publishers. Advances on book publication are regarded as advance royalties.

The ratio of royalties paid for books, periodicals and newspapers was examined in 1996, with the percentages identified being retained for other years. In 1996, books accounted for 26 percent of all domestic authors' royalties. In addition to these amounts paid by publishers etc., an estimate is required for organisations also involved in collecting authors' and publishers' fees, for examples the Lira Institute, a writers'/translators' copyright organisation, or the Reprorecht Institute, which defends authors' reproduction (copy) rights. Public libraries pay lending fees to authors. Neither the scale nor the domestic/foreign breakdown of these amounts is known. Estimates must necessarily be an aggregate. Together with the sums paid by publishers, these amounts indicate total payments to domestic authors.

Ancillary own-account gross fixed capital formation are determined with reference to authors' income flow at market value on the following basis:

- the gross fixed capital formation must be assumed for a number of years. Gross fixed capital formation levels are determined by trial and error for the years 1982-1985;
- with regard to the service life of such gross fixed capital formation, the royalties received are assumed to relate to manuscripts published in the preceding five years;
- a publications income flow is assumed to break down as follows: 50 percent of royalties available in the year of publication, 20 percent in the following year and 10 percent in each of the years T+2 to T+4;
- market value is determined on the basis of 'effective yield of long-term state loans';
- the royalties paid include advances. A 3-year moving average of these amounts is taken;
- since a book is unlikely to be written in one year, it also seems advisable to apply the 3-year moving average to final gross fixed capital formation.

These own-account gross fixed capital formation are classified under SIC 92.311, Creative arts production.

Art

Estimates for this asset are based on the annual report of a major national television and entertainment producer. This results in a figure of 9 million euro for own-account gross fixed capital formation.

Film investment is based on data obtained from the Cultural Yearbook, which indicates that between 5 and 10 films are made every year in the Netherlands. Assuming average production costs of 1 million euro, own-account gross fixed capital formation should be somewhere in the region of 9 million euro.

Music

In contrast with the literary field, there is a body to represent the interests of composers and music publishers. This organisation, Buma/Stemra[31], has established a social position enabling it to charge fees, etc. The amounts it collects enjoy legal status and the organisation

[31] The composers' rights organisation, Buma/Stemra, defends the copyright interests of composers, librettists and music publishers with the principal aim of managing their musical output. It authorises the use of these works and distributes the corresponding remuneration between the entitled composers and publishers. It is the leading promoter of cooperation between international copyright organisations.

maintains links with similar bodies abroad. This means that the amounts it pays out include fees from abroad.

The organisation operates as follows. In some years, royalties are received which are subject to certain reservations (cultural and social fund); these include composers' royalties to be distributed at the beginning of the year. The organisation identifies this amount as the total available for distribution. At the end of every year, an amount approximately equivalent to the fees collected in the accounting year remains. Composers' royalties are actually paid with a minimum one-year delay, since the organisation invests these amounts and uses the corresponding income to cover a negative operating result.

As with books, the output of music/acoustic originals constitutes own-account gross fixed capital formation. To determine the value of this gross fixed capital formation or output, the market value of the future income flow can be used, which can be derived from the distribution amounts that become available in the reporting year according to the Buma/Stemra. These amounts are quoted in the annual reports of each body.

This income flow makes it possible, bearing in mind market value, to estimate gross fixed capital formation or output value. The following criteria must be satisfied:
- gross fixed capital formation data must be known for a number of years;
- the service life of such gross fixed capital formation is assumed to be five years;
- the following income breakdown is assumed: 50 percent of royalties available in the year of publication, 20 percent in the following year and 10 percent in each of the years T+2 to T+4. A one-year payment delay must, however, be expected;
- market value is determined with the aid of ‘effective yield of long-term state loans’;
- the royalties paid include advances. A 3-year moving average of these amounts is taken.

The gross fixed capital formation is recorded under SIC 92.311.

5.11.4 Other intangible produced assets

Since the 2001 revision, gross fixed capital formation in royalties and licenses by special purpose entities (SPEs) are included under this heading. Data on this subject are obtained from the Dutch Central Bank (DNB).

5.11.5 Intangible non-produced fixed assets

Intangible non-produced fixed assets will generally involve only small-scale items, since this gross fixed capital formation relate exclusively to asset ownership transfer costs. A specific estimate is made for fertiliser and milk quota transfer costs.
The LEI reports (Agricultural Economic Report - LEB) describe major intangible fixed-asset investments by agriculture. These mainly relate to fertiliser and milk quotas, which are transferable and even, to some extent, negotiable. The concomitant costs (e.g. for registration) are attributed to gross fixed capital formation.

5.12 Additions to the value of non-produced non-financial assets

The sources and methods for measuring major improvements to land are included in the GFCF questionnaire under civil engineering works. They are also included on the supply side

(the output of civil engineering works). At the moment, as far as we can ascertain there are no other additions of value of non-produced non-financial assets.

5.13 Changes in inventories

Dutch national accounts distinguish changes in the following five inventory types:
- finished products;
- basic and ancillary materials;
- wholesale and retail inventories;
- work in progress;
- work in progress on major investment projects.

Changes in finished product inventories
While industrial enterprises collect data on the value of primary and finished product inventories, they do not provide a breakdown by product type. Composition is assumed to be equivalent to that of turnover.

Changes in inventories of agriculture and oil products are revaluated: source statistics give information on changes in inventories in quantities. Combination with the information on prices gives current price estimation of changes in inventories.

Initial and final stocks in the manufacturing industry are derived from source data. However, because changes are generally small, no revaluation takes place.

Changes in basic and ancillary materials inventories
While industrial enterprises collect data on the value of primary and finished product inventories covering basic and ancillary materials, they do not provide a breakdown by product type. Composition is assumed to correlate with purchases of the most important of these materials. Finished product inventory changes in current prices are derived from this, using a revaluation procedure.

Changes in wholesale and retail inventories
Production statistics give data on wholesale and retail inventories. Initial and final stocks are revaluated at average year prices.

Work in progress
Inventory changes in industrial enterprises are not broken down by finished products and work in progress. With the exception of ship-building and aircraft construction, where all activity is regarded as work in progress, only finished products are assumed to be involved.

Work in progress in conjunction with major investment projects
Investment projects lasting several years are quite common. To provide accurate, time consistent records of these projects, the use table incorporates a separate inventory column on their progress. The overall investment figure is broken down over time in the light of project monitoring. Additions to work in progress continue to occur until a project is completed, when a deduction is made with the investment shown as a counter entry.

5.14 Acquisitions less disposals of valuables

The supply and use tables treat and incorporate valuables in the same way as gross fixed capital formation from the viewpoint of deliveries.

The European Union task force on intangibles limited the number of goods (assets) to be classified as valuables to:

- pearls;
- diamonds;
- works of art;
- antiques;
- coins (not legal tender);
- non-monetary gold.

These amounts are estimated using a goods balance approach.

The values estimated for each kind of valuable are, 2001 (million euro):

- pearls 0
- diamonds 2
- works of art 33
- antiques 0
- coins (not legal tender) -3
- non-monetary gold 76

The distinction between diamonds and pearls in the method used for estimating diamonds and pearls is made with the use of foreign trade statistics.

This involves investigation of whether an asset is domestically produced and the concurrent listing of imports. The margins are then estimated to arrive at total supply. For exports, intermediate consumption and final consumption expenditure separate estimates are made for demand. Unidentified valuables are regarded as a residual item.

Pearls
There is no domestic output of pearls, only imports and exports. Valuables can be purchased under SIC 51.476 (Jewellery wholesalers) and SIC 52.483 (Retail jewellery trade). Intermediate consumption is possible under SIC 36.22 (Jewellery production). Valuables constitute a residual item.

Diamonds
There is no domestic diamond production. Since intermediate consumption under SIC 36.22 is an estimate based on production statistics, valuables are a residual item.

Non-monetary gold
Intermediate consumption under SIC 24.64 (Manufacture of photochemical products) and SIC 36.22 is estimated. Valuables constitute the residual item. This heading might cover gold held by individuals and banks (recorded under other balance-sheet assets) and inventories under SIC 36.22, 51.476 and 52.483.

Coins
Domestic coin production comes under SIC 36.21 (Striking coins and medals). In this case, consumption is estimated (for example, with regard to collections that are not intrinsically valuables); there are no intermediate deliveries. Valuables constitute a residual item.

Paintings, lithographs and antiques
Domestic output of paintings, lithographs and antiques comes under SIC 92.31 (works of art). Statistics Netherlands' socio-cultural reports indicate purchases for collection purposes. In this connection, acquisitions by art and mixed museums are regarded as valuables purchases.

5.15 Imports and exports of goods

5.15.0 Summary and process table

In table 5.15.0 the process table is given for the imports of goods in 2001, table 5.15.1 gives the process table for the exports of goods.

Table 5.15.0 Process table of imports of goods, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Imports of goods	*191 560*						*26 771*	*26 771*		*218 331*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	millions euro						
Imports of goods	*218 331*	*-3 111*	*-2 116*			*1 229*	*214 333*

Table 5.15.1 Process table of exports of goods, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Exports of goods	*211 130*						*30 211*	*30 211*		*241 341*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million of eur						
Exports of goods	*241 341*	*-4 247*				*-373*	*236 721*

Explanation process table

(1) Surveys & censuses: These surveys are the so-called registration files, see section 5.15.2.

(7) Other extrapolations + models: Two kinds of models were used:
- For companies not included in the surveys, estimates were made using the Ministry of Finance Value Added Tax tapes. Simply put, the ratio of Value Added Tax to exports and imports of surveyed companies was applied to non-surveyed companies to derive their exports and imports.
- For those companies included in the survey which did not respond, an estimate was made using their historical response to the survey.

(11) Data validation: In 2002 a number of companies were re-classified as being companies conducting transit rather than trade (or vice versa). The re-classification was then also applied to 2001 and its effect is shown in this column.

(12) Conceptual adjustments: This refers to the cif/fob-adjustment.

ESA 95 defines the imports and exports of goods as follows: *Imports and exports of goods occur when there are changes of ownership of goods between residents and non-residents (whether or not there are also corresponding physical movements of goods, ESA 95, section 3.132).*

ESA 95 has four exceptions to the transfer of ownership principle:
- financial lease, here it is assumed that there has been a transfer of ownership from the lessor to the lessee;
- with deliveries between affiliated enterprises (branch or subsidiary or foreign affiliate) it is assumed that there is a transfer of ownership;
- even though there is no transfer of ownership, goods sent for significant processing or repair are registered as imports and exports of goods;
- merchandising, no imports or exports reregistered when merchants or commodity dealers buy from non-residents and then sell again to non-residents within the same accounting period.

Deliveries from *bunkers* and transactions in non-monetary gold are mentioned explicitly as kinds of imports and exports of goods. Goods imported and exported usually cross a border. ESA 95 gives the following exceptions:
- goods produced by resident units operating in international waters, and sold directly to non-residents abroad;
- means of transport and other mobile units that are not bound to one location;
- goods that have changed ownership, but which are lost or destroyed before they crossed the border of the exporting country.

Moment of registration: *Imports and exports of goods should be recorded when ownership of the goods is transferred – ESA 95, section 3.137. In practice, a change of ownership is considered to occur at the time the parties to the transaction record it in their accounts.*

Valuation: *Imports and exports of goods are to be valued free on board at the border of the exporting country (fob) – ESA 95, section 3.138 and section 3.139.*

In the supply and use table and the symmetric input-output table, however, the imports of goods must be valued per individual productgroup at cif value (cost of insurance and freight) at the border of the importing country.

5.15.1 Supply and use table

Goods exports are a major demand category of the use table (about 20 percent of the total). Goods imports are important in the supply table (also about 20 percent of the total). The imports and exports flows are crucial for many commodity groups described in the supply and use table. In total they describe over 800 commodity groups, including about 600 for which imports and exports of goods play an important role.

Statistical obligations to the European Union dictate in part the classifications used in the supply and use table. For the exports the following 'demand columns' per commodity group are recorded in the supply and use table:

- 311100 - exports of Dutch products to the European Union;
- 311200 - exports of Dutch products to third countries;
- 311511 - exports of imports to the European Union (re-exports);
- 311512 - exports of imports to third countries (re-exports).

For imports there are the following two 'supply columns':

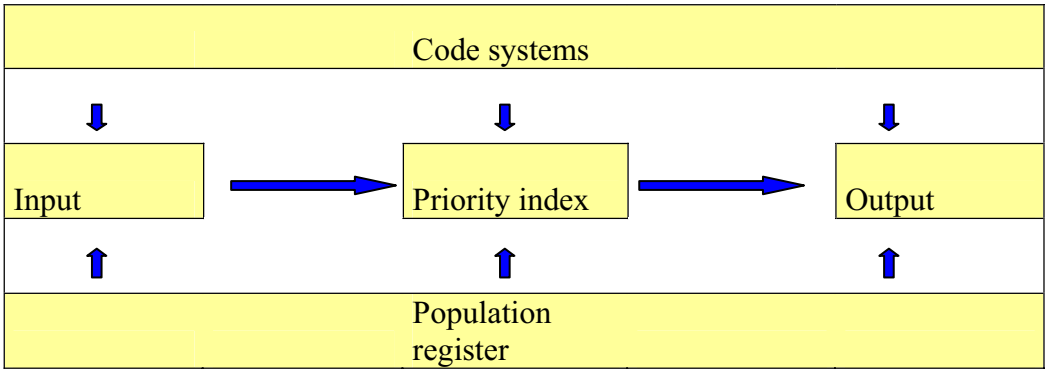
- 411100 – imports from the European Union;
- 411200 – imports from third countries.

In the supply and use table, demand is confronted with supply per commodity group. The differences between supply and demand are analysed. This leads to readjustments so that supply and demand are balanced per commodity group. As exports and imports often represent formidable flows in both demand and supply, it is tempting to correct the discrepancies between demand and supply via imports or exports.

Foreign trade statistics are the major source for data on imports and exports of goods in the national accounts. They are compiled by the foreign trade statistics department at Statistics Netherlands. Before these data can be incorporated in the national accounts they must be adjusted to meet national accounts definitions. Section 5.15.2 describes the production process at the department, while section 5.15.3 sets out how the data are funnelled into the national accounts. Section 5.15.4 shows the transition of imports and exports of goods in the supply and use table to a balanced table per commodity. This chapter also explains the final adjustments at the macro level.

5.15.2 Production process of the foreign trade statistics

The production process consists of input, priority index and output. The code systems and the population register support the production process.



The population register
The register comprises 200,000 observation units. An observation unit is a company's trade flow. Four types of trade flows are distinguished:

- imports from European Union countries (1A);
- exports to European Union countries (1B);
- imports from non-European Union countries (1C);
- exports to non-European Union countries (1D).

Enterprises whose trade flow exceeds 225,000 euro per year are obliged to submit their data to Statistics Netherlands. Over 40,000 enterprises meet this criterion. Estimates of the other 160,000 observation units which also import and export goods are based on Value Added Tax data from the Ministry of Finance. Value Added Tax data are also used to maintain the business population register. Each month Statistics Netherlands receives a tape from the tax authorities.

Code systems
The code system is a set of tables in which the codes and classifications are centrally maintained. Each code system describes a specific component such as countries, commodities and types of aggregation. Each code system is made up of several codes, and exhaustively indicates which aspects it is composed of. For instance the 'aggregation types' code system: this system has four well-defined codes. Code 1A is 'imports from European Union countries' etc. (see above). The key code systems, 'countries' and 'commodities' are determined centrally by Eurostat.

Input
Observation units supply about 5 million records a month to Statistics Netherlands. These are mostly data on trade within the European Union. The data can be supplied in a number of different ways (on paper, via e-mail etc.). Data on trade with non-European Union countries come mainly from customs on so-called Sagitta tapes. Some observation units that trade with non-European Union countries have permission to supply data directly to Statistics Netherlands, in the same manner as the observation units trading within the European Union.

When all the data have been gathered, they enter a fully automated control and editing process, fundamental verification. This process concentrates on identifying the control variables such as type of good, statistical system and country codes. The subsequent process may proceed in one of the following three ways.

1. Observation units under obligation to report according to the business population register and whose data are processed without error. These data are ready for further processing in the Priority Index.
2. Observation units under obligation to report according to the business population register and whose data contain incorrect codes. These data are entered into an editing system (KORE). During verification of codes, such as country codes and statistical system codes, errors are made visible and can be interactively rectified.
3. For observation units not under obligation to report according to the business population register, staff verify why data were reported and whether the unit must be added to the business population register or ignored. If the observation unit is to be included, the routing starts once again at 2.

All data from observation units, which come in until the last day of the month following the reporting period, are included as response in the month concerned. Large companies who fail to supply data to Statistics Netherlands on the eighth working day following the month on which returns must be filed receive a reminder.

Priority index
In the priority index process, input data are checked once again before they are published, but at a higher level of aggregation. In this matrix some 50 country groups and 1,250 commodity groups are differentiated. This matrix also includes enterprises so that value and volume per country and commodity group can be shown by enterprise (matrix cell). The priority index consists of the following six main tables:

- imports from the European Union, crucial enterprises;
- imports from the European Union, non-crucial enterprises;
- exports to the European Union, crucial enterprises;
- exports to the European Union, non-crucial enterprises;
- imports from non-European Union countries;
- exports to non-European Union countries.

The index requires six separate tables because of the limited memory capacity of the processing hardware. The checks in the priority index focus on quantities, measurement criteria, statistical value and invoice value.

The *monthly priority index process* is run about four weeks after the closing of a reporting month. In this process estimates (in the form of imputation values) are calculated for all matrix cells, row and column totals. These calculations are made on the basis of the data previously supplied by the enterprise. The *daily priority index* process follows the monthly process. During this process the data supplied by the enterprises are placed in the priority index and compared with the calculated values. The results are scored; this may lead to further investigation or to enquiries about the supplied data. After various checks the data are prepared for output. For enterprises that did not submit data to Statistics Netherlands imputation values from the matrix cells are used. The results are then evaluated by the survey department and the analysts at the department of foreign trade statistics.

These processes take place at various times between the end of the reporting period and six months after the reporting period when the final annual figures become available. The results of the priority index are evaluated by the survey department and the analysts at the department of foreign trade statistics every time these processes are run.

The last step is the calculation of the estimates for enterprises that fall outside the mandatory survey. This is achieved with the aid of the Value Added Tax tapes supplied by the Ministry of Finance. These tapes are also used as a last check for the processes discussed above.

Output
The output is a transcript of the foreign trade statistics database made after it has successfully passed the priority index at a certain moment in time. These transcripts are published and/or supplied to third parties (such as the European Union). They form the point of departure for the national accounts. There are six different transcripts for each period (month). These are:

- s – national accounts transcript after 35 days;
- d – after 42 days;
- m – after 56 days;
- t – after 70 days;
- k – after one quarter (or 4 months);
- j – definite data after 9 months.

The definite data are discussed below.

The foreign trade statistics data files are as follows:

File	Description		
Bse	Estimates for enterprises not in survey	'e' stands for countries outside the European Union (extra-trade).	'i' stands for countries inside the European Union (intra-trade).
Bsi			
Ime	Imputation of data of enterprises in survey		
Imi			
Dte	Registration of data of enterprises in survey		
Dti			

Estimates are made for enterprises that were not included in the mandatory survey. The imports and exports for these enterprises are estimated with the use of the Value Added Tax tapes from the Ministry of Finance.

Imputed data come from the priority index for those enterprises that are included in the survey but did not send data to Statistics Netherlands (non-response).

The enterprises that were included in the mandatory survey which did supply data on their imports and exports (response) were taken into the Registration.

Registration files have a different degree of detail than the other files. They include the following data:

Structure of a registration file
Year
Month
Reference number (enterprise)
Commodity flow
Nomenclature number
Country of origin
Country of origin or destination
Intra/extra trade (whether trade flow is from within or outside the European Union)
Imports/exports (whether trade flow is imports or exports)
Statistical system
Type of transaction
Country group code
Commodity group of the foreign trade statistics department
Kilograms
Measure (deviating units such as litres and m^3)
Invoice value
Statistical value

The statistical system consists of the following systems:

- regular imports and exports;
- intra-European Union delivery free of Value Added Tax;
- re-exports;
- disguised transit trade;
- fictitious delivery – before stock transfer;
- fictitious delivery – after stock transfer;
- warehousing of community goods;
- export of community goods from warehousing.

The following kinds of transactions can be distinguished:

- purchase, sale, hire purchase, barter, financial leasing;
- return shipment;
- free shipment;
- inward processing;
- outward processing;
- rent and operational leasing;
- co-ordinated manufacturing;
- supplies for construction projects.

The files on *estimates* and *imputations* have similar set ups but lack the detail of the registration files. These files do not show a nomenclature of the commodities. Instead imputed and estimated data are recorded at a higher aggregate level. The department of foreign trade statistics uses its own classification of commodity groups. Instead of the more than 10,000 GN numbers it has 1,200 ‘gsgrp’ numbers - related to the GN numbers. Countries are classified into country groups. There is no reference number in estimates. Neither is there an extended statistical system or the type of transaction included in the registration. Data are attributed to normal imports and exports.

Structure of imputation en estimation files
Year
Month
Reference number (enterprise) – estimates excepted
Intra/extra trade (whether trade flow is from within or outside the European Union)
Imports/exports (whether trade flow is imports or exports)
Country group code of origin or destination
Commodity group of the foreign trade statistics department (gsgrp)
Statistical value
Amount

The above encompasses about 99 percent of all source material required for the national accounts estimates of imports and exports of goods. Other sources will be discussed in the section on the data for the supply and use table of the imports and exports of goods.

5.15.3 Processing for national accounts

Different statistics use different classifications. The supply and use table has its own classification that is based on the CPA/CPC classifications. The department of foreign trade statistics uses the Combined Nomenclature (GN code), a compulsory European Union classification, for its registration figures. For both the imputations and the estimates the department of foreign trade statistics uses its own classification of commodities (gsgrp). A linking scheme between both classifications (GN code and gsgrp) to the classifications of national accounts commodity group numbers has been made and is updated yearly.

Subsequently the imports and exports are categorised according to the specifications required for the supply and use table. The following columns are generated for the imports per commodity group number of national accounts:
- 411100 – imports from the European Union;
- 411200 – imports from third countries.

The exports columns are the following:
- 311100 – exports of Dutch products to the European Union;
- 311200 – exports of Dutch products to third countries;
- 311511 – exports of imports (re-exports) to the European Union;
- 311512 – exports of imports to third countries.

Before the columns are used in the supply and use table as basis for the balancing process, the totals of the foreign trade statistics department (TIH) are adjusted and supplemented, as follows.

i. The TIH files show both the inward and outward processing by GN code (for the treatment of these flows in National accounts, see section 3.10). The processing is subtracted per commodity group and aggregated to a number of specific processing codes, such as processing of food and processing of textile. This makes comparisons with other sources possible (production statistics). On balance the correction on the foreign trade statistics is zero.
ii. Imports of second-hand goods are new for the Dutch economy and must be treated as such. These goods are subdivided among the national accounts commodity groups. The total of imports is not adjusted.

iii. TIH has several unspecified commodity numbers. These items are divided over all other national accounts commodity groups. The total of imports and exports are not adjusted.
iv. The Netherlands has an extremely open economy, prone to rapid developments in international business. This means that there are often changes in ownership of enterprises. If an enterprise is considered to be the owner of imported or exported goods, it is included in the foreign trade statistics, if not, the goods are included in transit trade statistics, made by the same department TIH but not relevant for the national accounts. Rapid changes in ownership can cause considerable fluctuations in import and export figures. In cases where fluctuations can be clearly traced and/or are of influence on macroeconomic indicators, the department of foreign trade statistics and the national accounts department have decided that these enterprises will remain where they are until a next revision of the national accounts. However this was not agreed upon until 2002. This means that no major transfers of enterprises from the foreign trade statistics to the transit statistics will be accepted until the next national accounts revision. The benchmark year is thus 2002; this meant that 2001 had to be adjusted for changes made in the classifications of enterprises in 2002. These are the inclusions and exclusions for 2001. From 2002 until the next revision, only real changes in the enterprise population will be accepted by National Accounts Department.

Taking the above four points into account, the amounts of imports and exports in current prices per commodity group are specified into the columns mentioned. After some simple checks, such as comparing re-exports with imports (re-exports cannot be greater than the imports of the same commodity), the data are offered to the supply and use table.

Furthermore, these data must be supplied in prices of the previous year. Even though the foreign trade statistics department gathers volume information for the production of their statistics, the data used to deflate current prices mostly come from the department compiling statistics on producers' prices. The unit value price indices, which can be distilled from the foreign trade data, are used as extra information, if needed, for balancing. The reliability of the foreign trade volume data is poor, as they are of only secondary importance in the editing process at the department.

The department compiling producers' prices statistics provides price indices of exports, imports and domestic trade. These files are classified according to the European Unions 'classification per product activity' (CPA). These are aggregated into NA commodity group. To deflate the exports of Dutch products, both to the European Union and beyond we use the producers' price index of exports. For imports and re-exports to the European Union and beyond we use the price index of imports. Because of uncertainty about the price indices of computers (by far the largest import and export flows) as supplied by the producers' prices department, it was decided for the 2001 revision to use data supplied by the Bureau of Economic Analysis (BEA), the Bureau that compiles the national accounts of the USA. The same applies to software.

When the current and constant prices per column and per commodity group have been provided to the supply and use table, the balancing process can begin.

New information, available after the 2001 Benchmark Revision

Imports and re-exports in national accounts[32]

The level estimates as included in the national accounts' estimate (NA) for the benchmark year 2001 correspond closely to the relevant source data from International Trade Statistics (TIH). Differences between TIH and NA can solely be attributed to adjustments due to balancing of the supply and use table. In 2005, the TIH-department did additional research into the definitions of re-export and transit trade, as data became more and more volatile as a consequence of growing globalisation and international reorganisations. Moreover, the TIH-department detected that the data was not exhaustive due to the omission of a number of small enterprises in the survey population. As a consequence, the methodology for estimating international trade was revised in 2008. This revision was also backcasted to 2007, so that the impact of the revision could be quantified. It shows that the initial impact of the methodological revision is a decrease of the trade balance with 2,747 million euro.

The new level estimates from TIH could not be included in NA, due to reasons of time consistency. The development in the data on international trade are used by placing 'first differences' of the TIH-data on the balanced levels of the relevant NA-estimates of the year before. An exact quantification of the impact of the new level estimates from TIH on GDP and GNI is not yet possible, as this would require a completely new rebalancing of the supply and use tables.

In order to get a first (and rough, but relevant) interpretation of the consequences of the new TIH-figures for NA-estimates, the differences in the new source statistics for the trade balance were compared to the balancing adjustments in the supply and use table for 2007. On the macro-level the balancing adjustment was – 6,738 million euro. The decrease of the trade balance in the new TIH-figures was consequently a step towards the balanced NA-figures. The same holds more or less for nearly all productgroups, so the conclusion is that the new TIH-figures will not result in significantly different NA-figures.

5.15.4 Balancing and publication

In the supply and use table, imports are part of the supply and exports are part of demand. In a balanced table, supply must equal demand. Where discrepancies appear between these two, each variable can potentially be readjusted. On the demand side this could be intermediate consumption, gross fixed capital formation, final consumption expenditure or exports; on the supply side output or imports. The balancer analyses the differences. Faults are traced and the quality of the different sources that make up demand and supply are compared.

The following two additional adjustments are made during the balancing process:

i. The national accounts government task group makes additional estimates for the purchases by embassies abroad. These are added to the imports;
ii. The national accounts government task group likewise makes estimates for the exports of second-hand military goods. These data are only partially observed by the foreign trade statistics. This is added to the exports.

[32] More information is available in the paper of Kees van der Ende, Ellen Daems and Piet Verbiest, 'Boundaries of re-exports and transit trade' (paper 10 October 2008).

During the balancing process adjustments can be made per commodity group either on the supply side or the demand side or both. When agreement is reached on the adjustments between the specialists and the balancer, and supply and use are balanced, the imports and exports of goods are ready for the next step. Macro-totals of the imports and exports include the imports and exports of services. A number of corrections are necessary on the aggregates of imports and exports of goods and services before the correct macro-totals can be presented.

The ESA 95 dictates that imports and exports of goods should be valued at fob, i.e. the value on the border of the exporting country. In the supply and use table however, imported and exported goods are valued at the price on the Dutch border, therefore:

- the costs of transportation and insurance in foreign countries are included in the imports of goods (cif value);
- the costs of transportation and insurance on Dutch territory are included in the exports of goods (fob value).

At a macro-level imports (and exports) are valued at fob, i.e. valued on the border of the exporting country. The transition from a cif valuation to a fob valuation of imported goods encompasses:

- a cif/fob adjustment, for transportation by Dutch enterprises in foreign countries (from the border of the exporting country). Imports as well as the exports are reduced by the same amount;
- a cif/fob reclassification, for transportation by foreign enterprises in foreign countries (from the border of the exporting country). In this case the costs are subtracted from the imports of goods and added to the imports of services.

For 2001, these macro-adjustments give the following results:

- *exports of services* – cif/fob adjustment for Dutch transportation of exported goods to the Dutch border – -2,116 million euro. This is item ‘ T ‘ in table 5.15.3 and is recorded in the column ‘Conceptual adjustments’ (Column (12)) in the proces table 5.16.1;
- *imports of goods* – cif/fob reclassification – 6,692 million euro. This sum is made up of 2,166 million euro as mentioned above, as well as insurance and foreign transportation;
- *imports of services* – cif/fob reclassification. This is the opposite of the previous two adjustments: + 4,576 million euro. The balance of both adjustments for cif/fob reclassification in total imports is recorded as -2,116 million of euro as item ‘ R ‘ in table 5.15.2 and in column (12) of the proces table 5.15.0.

The source for these adjustments is the same as those for the imports and exports of goods, the department of foreign trade statistics, TIH.

A last adjustment on the exports of goods is consumption by non-residents in the Netherlands. This estimate by Statistics Netherlands is added to the exports. Tables 5.15.1, 5.15.2 and 5.15.3 quantify the data from the source statistics to the eventual publication level of national accounts.

5.15.2 Imports – from source to national accounts totals, 2001

		million euro
	Data TIH	
A	Registration intra	95 246
B	Registration extra	96 314
C	Imputation intra	5 168
D	Imputation extra	2 093
E	Estimate intra	18 856
F	Estimate extra	654
G = A to F	Total TIH	218 331
	Adjustment before balancing	
H	inclusions intra	56
I	inclusions extra	2 932
J	exclusions intra	-2 244
K	exclusions extra	-3 842
L	rounding off intra	-10
M	rounding off extra	-3
N = H to M	Total adjustment before balancing	-3 111
O = G + N	Total presented to supply and use table for balancing	215 220
P	Balancing adjustments	1 229
Q = O + P	Total imports goods supply table	216 449
R	Balance of cif/fob-adjustment and reclassification	-2 116
S = Q + R	Imports of goods national accounts	214 333
T	Imports of services national accounts	60 972
U = S + T	Total imports national accounts	275 305

TIH = department of foreign trade statistics.

		million euro
	Data TIH	
A	Registration intra	158 691
B	Registration extra	52 439
C	Imputation intra	9 360
D	Imputation extra	960
E	Estimate intra	19 263
F	Estimate extra	628
G = A to F	Total TIH	241 341
	Adjustment before balancing	
H	inclusions intra	3 782
I	inclusions extra	0
J	exclusions intra	-7 106
K	exclusions extra	-905
L	rounding off intra	-3
M	rounding off extra	-15
N = H to M	Total adjustment before balancing	-4 247
O = G + N	Total presented to supply and use table for balancing	237 094
P	Balancing adjustments	-373
Q = O + P	Total exports goods Use table	236 721
R	Exports of services national accounts	58 068
S	Consumption by non-residents in the Netherlands	8 543
T	cif/fob-adjustment	-2 116
U = R + S + T	Total exports of services national accounts	64 495
V = Q + U	Total exports national accounts	301 216

TIH = department of foreign trade statistics.

5.15.4 Recapitulation imports and exports / Trade balance, 2001

	million euro
Imports	
Imports TIH	218 331
Definition and other adjustments national accounts	-3 111
Sub-total presented to supply table	215 220
Balancing adjustments	1 229
Total imports of goods supply table	216 449
cif/fob-adjustment and reclassification	-6 692
Imports of goods national accounts	209 757
Imports of services national accounts	65 548
Total imports national accounts	275 305
Exports	
Exports TIH	241 341
Definition and other adjustments national accounts	-4 247
Sub-total presented to use table	237 094
Balancing adjustments	-373
Total exports of goods national accounts	236 721
Exports of services national accounts	64 495
Total exports national accounts	301 216
Trade balance	25 911

TIH = department of foreign trade statistics.

5.16 Imports and exports of services

5.16.0 Summary and process table

In table 5.16.0 the process table is given for the imports of services in 2001, table 5.16.1 gives the process table for the exports of services.

Table 5.16.0 Process table of imports of services, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and models a.*	*b.*	*c.*	*d.*	*Tot.*	*Other*	*Total*
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Imports of services							*58 833*	*58 833*		*58 833*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	million euro						
Imports of services	*58 833*					*2 139*	*60 972*

Table 5.16.1 Process table of exports of services, 2001

	Basis for national accounts figures									
	Surv. cens.	*Adm. rec.*	*Comb. data*	*Extrapolation and models*					*Other*	*Total*
				a.	*b.*	*c.*	*d.*	*Tot.*		
	(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*	*(9)*	*(10)*
	million euro									
Exports of services							*68 105*	*68 105*		*68 105*

	Basis (Total)	*Adjustments*					*Final estimate*
		Data val.	*Concept.*	*Cut off*	*Exhaust.*	*Balancing*	
	(10)	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
	millions of euro						
Exports of services	*68 105*		*-2 116*			*-1 494*	*64 495*

Explanation process table

(7) Other extrapolations and models: As of 2003 a new quarterly survey is used for the international trade in services. This survey was already available for part of the international trade in services (travel) in 2002. The figures for 2001 were extrapolated from the 2003 and 2002 data using the growth rates of the previous method of determining the international trade in services. The previous method consisted of a series of adjustments to Balance of Payment data from the Dutch Central Bank, as explained in section 5.16 of the 1995 GNI Inventory.

(12) Conceptual adjustments: This refers to the cif/fob-adjustment.

5.16.1 Production process of the international trade statistics and transformation to the national accounts

The Dutch Central Bank (*De Nederlandsche Bank* (DNB)) has traditionally been responsible for the collection of statistical information on international trade in services, as it needs the figures to compile the balance of the payments for the Netherlands. To do this the DNB used the so-called cash registration system which dates from 1946.

Initially all monetary transactions between the Netherlands and the rest of the world were recorded in the cash registration system, along with the nature of the transaction, and this meant it was an effective source of information for the balance of payments. Since the 1980s the increasing number and complexity of international transactions have put the system under pressure, however. As international money transfers intensified, the administrative burden for banks and companies increased, and this ultimately led to the introduction of reporting thresholds. This meant that cash registration system was no longer complete.

As the cash registration system became outmoded, new information sources were required for the balance of payments. These sources had to fulfil the conditions of quality improvement and reduction of the administrative burden. For the services account, the decision was made to start new statistics, based on a sample.

In 2000 DNB and Statistics Netherlands agreed that the compilation of these new statistics on international trade in services would be done by Statistics Netherlands from the second quarter of 2003.

The main sources for this new statistics on international trade in services are the following:
1. reports from 300 large enterprises;
2. reports from a sample of 1,500 small and medium-sized enterprises;
3. household surveys and surveys of tourist accommodation providers;
4. data from the Dutch Ministry of Foreign Affairs and from the Dutch Ministry of Defence.

The methodology applied in the new statistics goes as folows.

The survey (sources 1 and 2) covers all services except travel and government services. The large enterprises are included on an integral basis. They are also required to provide more specific information in relation to services and more geographic detail than the smaller enterprises.

Sampling methods for smaller enterprises are based on historical information (entities engaged in international trade in services according to DNB data from the former registration system that ended in 2003).

The household surveys are used to cover imports of travel. Exports of travel are based on surveys among tourist accommodation providers.

Imports of government services will be mainly based on data from the Dutch Ministry of Foreign Affairs and the Dutch Ministry of Defence. Exports of government services will be partly compiled by cash registration. Since this information was not yet available at the time of the 2001 revision (and still – in 2008 – is not), the figures from the Dutch Central Bank will be extrapolated till the next benchmark revision. So, at the moment government services are estimated using a temporary method based on historical data. This method estimates relative changes in time and not actual levels of imports and exports of government services. The results of this method are used to extrapolate the (pre-revision) values of imports and exports of government services.

In order to be able to use the new levels of international trade in services for the current revision of the national accounts, two problems were solved.

Firstly, the new levels for the year 2003 for the eleven international trade in services categories that are distinguished in the data collected on international trade in services, were applied to the years 2001 and 2002.[33] To do this three methods were used:
- the year-on-year changes of the continued DNB series combined with the new levels for the international trade in services for 2003 were used to calculate new levels for the previous years. The balance of exports and imports of services also result from this method;
- the year-on-year changes as shown by the non-revised national accounts combined with the new levels for 2003 were used to calculate new levels for the previous years. The balance of exports and imports of services also result from this method;
- using a plausible growth figure for exports and imports of services alike combined with the new levels for the year 2003 to compute new levels for the previous years. The balance of export and import do not result from this method, but are a point of departure.

[33] Items 205, 236, 245, 249, 253, 260, 262, 266, 268, 287 and 291 of the Eurostat BoP item code list.

In close cooperation, the National Accounts Department and the departments of Development and Support/Statiscal Analysis decided which of the above three methods was to be used. The criteria they used to choose were plausibility of the results, expected fit of the new levels in the revised national accounts and comparability between the old and the new levels. These new levels for the years 2001 and 2002 contained a non-quantifiable margin of uncertainty and were adjusted during the process of compiling and balancing the revised national accounts. Starting point for the year 2003, of course, were the computed new levels by the Division *BES* of Statistics Netherlands.

Secondly, the levels of the eleven services categories were broken down into the more detailed commodity flows of the national accounts. Services category 268 (Other business services), for instance, was broken down into more than twenty commodity flows in the national accounts. In order to divide up the eleven services categories into national accounts commodity flows, two methods were used:

- an analysis of *BES* data at the level of enterprises resulting in a division into commodity flows that differs from the one the national accounts showed before the current revision;
- using the division of the national accounts before the latest revision to divide up the new levels of international trade in services into commodity flows.

Only if the first method was not applicable, the second one was used. The process of compiling the new national accounts for 2001 and 2002 led to an adjusted division of international trade in services categories into commodity flows. However, in principle the national accounts commodity flows concerned will have to add up to the eleven international trade in services categories.

In dealing with the division of the eleven international trade in services statistics, two conceptual differences between the national accounts and the Eurostat BoP item code list were encountered:

- In the supply and use tables of the national accounts there is no use for the exports of foreign government services as included in item 291 (Government services n.i.e.). They are therefore not registered as exports of government services in the supply and use tables, but as final consumption expenditure by non-residents, another commodity flow. As a result there is a divergence between the level of exports of government services between the national accounts and the source statistics. The total levels of exports of services however, do not differ as a result of this;
- Some Dutch non-financial multinational enterprises report exports of financial services (item 260 of the Eurostat BoP code list). In the national accounts these exports are treated as services between affiliated enterprises (part of item 268) and not as financial services. This procedure results in a divergence of levels of exports of financial services and other business services between the national accounts and the source statistics. In this case the total levels of exports of services do not differ as a result. The reason for following this procedure is that in our methodology non-financial enterprises cannot produce and export financial services. Internal national accounts, and perhaps even international, discussions will have to provide a definite conclusion. For that matter non-financial enterprises also export insurance services, although a decision was reached some time ago to record every unit that produces insurance services in the sector financial services. Therefore no adjustments are made in this case.

CHAPTER 6 THE BALANCING OR INTEGRATION PROCEDURE, AND VALIDATING THE ESTIMATES

6.1 GDP balancing procedure

6.1.1 Introduction

In the Netherlands, the compilation of industry-by-industry input-output (I/O) tables as part of regular national accounts data goes back to the fifties. From 1980 onwards, the compilation of I/O tables in constant prices, simultaneously with tables in current prices, became standard procedure. In the early eighties, it was decided to set up a new integration system, based on supply and use tables in both current and constant prices, mainly because of the superiority of such tables as an integration framework. Unlike I/O tables, supply and use table tables make optimal use of available sources. Production statistics, foreign trade statistics, and intermediate consumption and capital formation data all contain product information. The 1987 revision of the Dutch national accounts therefore introduced both numerous improved estimates and a new national accounts integration procedure.

The introduction of supply and use tables can be said to have improved the quality of the estimates, principally by establishing a closer link with supply and use source statistics in current prices and - perhaps more importantly - with price statistics.

6.1.2 Supply and use tables

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

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

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

One of the main problems in this compilation process was the lack of homogeneity in an industry-by-industry I/O table. This implies that, in principle, each cell has to be broken down into its main products to allow correct deflators and, consequently, correct volume measures to be calculated. Accordingly, the second improvement swiftly followed the first: the 1987

revision converted the system into a fully-fledged set of supply and use tables describing 250 industries broken down with reference to 800 products. This set became the main integration framework, with the traditional industry-by-industry I/O tables constituting an important by-product.

Classification of industries and productgroups

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

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

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

The reasoning behind these six criteria is mostly self-evident. The European Union is an important player in this field. Not only are all data transmitted to the European Union standardised under European law (CPA), national accounts data have also become an important point of reference for Member States' European Union contributions. This explains the importance of homogeneity with respect to Value Added Tax and other taxes.

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

The level of such detail would therefore seem to be the obvious choice as a standard. In many cases, however, this will lead to a considerable loss of information. For example, it is extremely difficult to obtain detailed data on materials consumption in the construction industry. By contrast, building materials output can be measured very thoroughly. Most is destined for the construction industry, with only a small fraction intended for final consumption expenditure of households. Clearly, opting for a more detailed classification of building materials will greatly improve the quality of construction industry intermediate consumption estimates. The composition of this consumption is, in fact, mainly derived from the breakdown of building materials output. Estimates of final consumption expenditure of households in both current and constant prices are also improved because, in a detailed description, most building material productgroups can be safely assumed to correlate only with construction industry input.

Of course, no classification can completely satisfy all these features, since this would imply a table of several thousand products. Consequently, a seventh criterion comes into play, namely

overview. The integration process should be as efficient as possible, with the number of productgroups used not exceeding 'normal human capabilities'. In the Dutch case, several revisions of the productgroup classification have all produced a figure of around 800.

The classification of domestic *industries* and final expenditure is essentially limited by data availability and the impossibility of providing a consistent and detailed description of very small-scale activities. One million euro is the minimum value accepted in the Dutch supply and use tables, so that use categories included under 'Other business costs', for example, will either turn out to be zero or be 'forever' estimated at 1 or 2 million euro. In the Netherlands, this has resulted in a choice of some 250 activities. As manufacturing information is more detailed than data on most services industries, it is presented somewhat more specifically in the supply and use tables. Another reason for this degree of detail lies in the fact that, in manufacturing, even closely related activities (according to official classifications) may result in extremely dissimilar products with very different input structures.

Sources and units

Statistics Netherlands uses mainly so called 'institutional statistics' as data sources for estimating the supply and use tables. The expression 'institutional' is used in this context to point at the strict link of the data on production and use of goods and services with the observed units. Contrary to so called 'functional' data, which are linked to commodities, independent of who is produces or uses them.
The observed units are kind-of-activity units (KAU) or units as close as possible to the KAU. Large enterprises are split up into statistical units which often correspond to their kind-of-activity units. This implies that from the point of view of production, the observed units are as homogenous as possible. However, there are still a considerable number of by-products in addition to the main output, as is shown by 'off-diagonal' entries in the supply table.

Working procedures

Statistics Netherlands' working procedures for the compilation of supply and use tables can be summed up (chronologically) as a column - row - column diagram.

A. Columns: specialist input

Source statistics data are made complete and consistent with the level of detail required in the reporting year. This is done by national accounts experts (known as 'specialists'), who each focus on a group of industries. They are responsible for the adjustments required to make the data comply with national accounts definitions and for estimates to fill the information gaps in the source statistics. They are also required to conduct a number of additional estimates, as the source statistics are not exhaustively detailed: for example, the breakdown of the 'Other products' and 'Other costs' headings that are often found in annual production statistics.

Outputs and inputs are deflated separately by using prices from a central database covering foreign trade and producers' and consumer prices. In the case of services, input prices or other indicators are often used for output prices. National accounts specialists compile these prices.

The main source for industrial output estimates are annual production statistics, which provide fairly detailed information on products sold. These data are even surveyed on a quarterly basis in the case of manufacturing. Intermediate consumption information varies

considerably between activities, with manufacturing being covered in far greater detail than most other industries. Most of this information is provided in current prices.

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

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

Although information on foreign trade in goods is widely available, European unification has rendered it less reliable than in the past. International trade in services is an area in which statistics are developing rapidly. Data on gross fixed capital formation and intermediate consumption are generally quoted in current prices. Surveys of gross fixed capital formation provide information by economic sector. Manufacturing statistics are fairly detailed and even provide some capital stock data. Household budget surveys and retail sales statistics are important sources for estimates of final consumption expenditure of households.

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

The specialists' main input (on production and use by industry, final-use components and foreign trade) into the main automated integration system are the columns of the supply and use tables. After inclusion in the system, the data are re-checked by the specialists.

B. Rows: integration process

At the start of the integration process, the automated integration system contains a full product and activity-level description of the year under compilation in prices of both the current and preceding year (800 productgroups and 250 industries in the final estimate). The data set also includes the preceding years corresponding current price data.

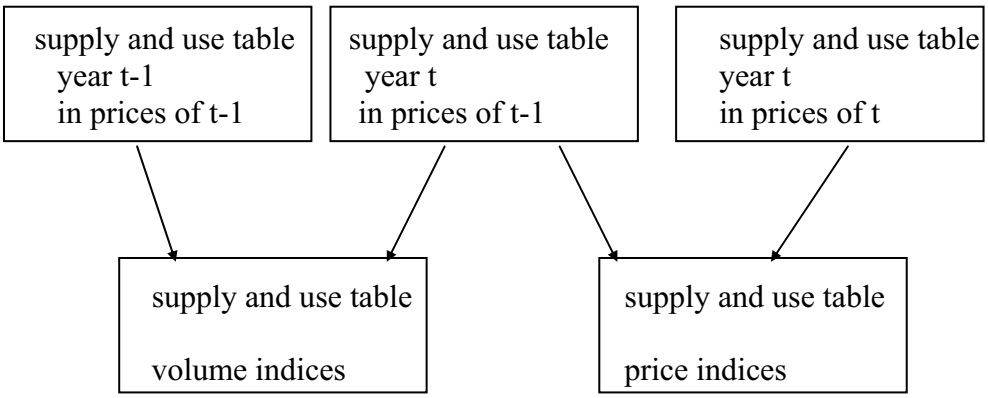
The integration process is based on the balancing of the rows of the supply and use tables. During this process, data can only be accessed in rows, the columns being 'locked'. Productgroups are aggregated to about 200 'statistical groups' of related productgroups. The statistical groups are assigned to an integrator (i.e. a balancing specialist), who has sole authority to alter the data relating to the groups and the basic productgroups.

The integrator now manually balances every productgroup by equating supply and use (or better, sales and purchases, in order to avoid valuation problems associated with stock changes) in both current prices and prices of the previous year. Major discrepancies between product supply and demand are analysed and discussed by the integrator and the relevant specialists.

Differences between estimates of the supply and use of a productgroup are resolved by adjusting elements in either the use or supply table. If a current price figure is adjusted, the consequences for the corresponding values in prices of the preceding year and the volume and

price indices are examined. A similar procedure takes place in the event of constant price adjustment. This enables the acceptability of a proposed adjustment to be checked.

Diagram 6.1.1 Simultaneous balancing of a supply and use table



Price indices appearing in the various columns of the supply table and use table for one productgroup provide a good starting-point for the analysis of the differences which were determined independently of each other at an earlier stage of the statistical process. They are now compared and their consistency is checked to establish where corrections should be made. Some corrections will also mean adjustments to important aggregates, such as the total output or total intermediate consumption of an industry. Value added as determined in the preceding stages may also change as a result.

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

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

The programme allows for automatic balancing of a productgroup. This facility is mainly used to eliminate minor discrepancies. No statistical discrepancy between supply and demand remains after balancing. The integrator does not normally change domestic output figures, but finds solutions by altering data on imports or intermediate and final use (including stocks). This integration approach implies that GDP according to (a) the production method and (b) the expenditure method are equated by balancing the underlying data.

One of the consequences of this method is that value added per industry or total imports, exports and other final use will be changed. In a number of cases an accumulation of balancing adjustments will lead to ‘unacceptable’ results in terms of large (unaccountable) differences in volume changes of output compared with the volume changes of input for certain industries. Then a third step in the balancing process becomes necessary.

C. Columns: checks and 'repairs'

Since value added and the input structure of industries may be changed in the second step, the acceptability of the results is checked by the specialists and, if these are unsatisfactory, the data are adjusted in line with their wishes. These changes are generally of only minor importance.

Although the description of the integration process may suggest that it is very lengthy and labour-intensive, this is not the case. The balancing of the final estimate (supply and use table and I/O tables) lasts about two and a half months and involves six to seven full-time staff. The other two estimates are each completed within four to six weeks. Specialist input preparation takes about the same time for each estimate. Approximately twenty national accounts department experts are involved

Compiling input-output tables

Balanced supply and use tables provide information about value added per industry, industrial input-output structures in terms of products and, of course, major macroeconomic variables such as GDP and intermediate consumption.

At the same time, supply and use tables do not give information on the input-output structure of the economy on an industry-by-industry basis. One of the main customers of the national accounts, the Dutch government forecasting agency (CPB Netherlands Bureau for Economic Policy Analysis, (*Centraal Planbureau*, or CPB), uses these industry-by-industry I/O tables in its predictive models.

These tables are derived from the supply and use tables as follows. A complete I/O table is first compiled for each productgroup. As only limited information is available on the relationship between producing units/imports and (intermediate or final) users, a proportional distribution is frequently applied. Of course, any available information is always used as a starting point. In general, there is no manual balancing; the matrix is adjusted by applying a mathematical program based on a Lagrangian adjustment method. This procedure results in 800 I/O tables (one for each productgroup). Their aggregation produces the national industry-by-industry I/O table.

6.1.3 Sector accounts

The ESA 95 framework consists of two important series of tables, namely the sector accounts and the input-output framework. The input-output framework, of which the supply and use tables are a component, provides a detailed description of the production process (ESA 95, 1.02). The supply and use tables make it possible to conduct economic analyses of the production process in respect of such aspects as output, cost structure and price (ESA 95, 9.15). The cross-classification table provides a link between the supply and use tables and the sector accounts as it incorporates an industrial and sectoral variables breakdown. The SNA 1993 provides an example of such a table (SNA 1993, table 15.3).

The statistical unit used to compile the sector accounts is the institutional unit (the enterprise). This is the unit in which decisions are taken on incurring debt and economic issues and which can independently own goods and other assets. In practice, it is not suited to provide a

detailed description of the production process, since it may be involved in a large number of activities. For this reason, reference is made to another statistical unit for the description of the production process in the supply and use tables, namely the local kind-of-activity unit. On this basis, an institutional unit can comprise several kind-of-activity units. While the latter are grouped by activity in the supply and use tables, institutional units are classified by sector in the sector accounts.

The accounting system distinguishes the following five sectors:

S 11 – Non-financial corporations;
S 12 – Financial corporations;
S 13 – General government;
S 14 – Households;
S 15 – Non-profit institutions serving households (NPISH).

S 12 and S 13 are subdivided into subsectors as follows:

S 12 – Financial corporations
S 121 – Central Bank;
S 122 – Other monetary financial institutions;
S 123 – Other financial intermediaries, Special Purpose Entities (SPEs) inclusive;
S 124 – Financial auxiliaries;
S 125 – Insurance corporations and pension funds.

S 13 – General government
S 1311 – Central government;
S 1313 – Local government;
S 1314 – Social Security Funds.

Every kind-of-activity unit must be classified by sector for the compilation of the table linking supply and use tables to the sector accounts. For this purpose, reference is made to the institutional unit of which the kind-of-activity unit forms part. The classification of institutional units into sectors is mainly based on legal criteria. On this basis, dual actoring means the classification of a kind-of-activity unit by both activity and sector. Virtually all the activities listed in the supply and use tables are broken down over more than one sector. In many cases, activities are divided between the household and non-financial corporations sector. Sometimes they are assigned to more than two sectors. Thus, for example, the health and welfare category is broken down with reference to the following sectors: non-financial corporations (including hospitals), households (including general practitioners and child-minders), general government (including youth and old peoples services) and NPISH (including playgroup associations, student bodies and refugee organisations).

6.1.4 Sources for the cross-classification table

The sector allocation of transactions in the supply and use tables takes place at industry (column) level. Since this is the point at which incorporation occurs, it essentially represents the level of greatest detail. In establishing the allocation key, maximum possible use was made of the source on which the column estimates were also based. The allocation key was, however, estimated differently in cases where this source contained no data on the relevant sector units. The following dual classification sources (sometimes used in conjunction) are

distinguished:

Production statistics

A large proportion of economic activities in the Netherlands are described by production statistics. For a large number of these activities a new survey method, Impect is used (see section 3.4.2). As part of the 2001 Revision, new allocation keys were calculated. These are keys for the cross-classification of output, intermediate consumption, value added, and within value added also for the compensation of employees and for the gross operating surplus/mixed income. Again, the data are analysed at the most detailed level of the supply and use table. For each industry, the legal form of the activity-units involved in the industry concerned, according the General Business Register (GBR) is determined. For this purpose 29 legal forms were distinguished (see table 6.1.1).

The GBR data are used for the following purposes:

- to determine whether the figures obtained are valid for an entire group, so that they can be divided by the number of (GBR) businesses to calculate an enterprise average. For example, the wage costs of an average pub owned by a natural person with no employees must be low, and certainly lower than those of an identical pub with one employee;
- to compare the ratio of natural to legal persons revealed by randomly sampled sectoral data with the corresponding GBR ratio, so as to correct the breakdown figures;
- to provide an allocation key in the absence of source information on legal status.

In the grouping process of the units to the sectors, the natural persons are attributed to sector S 14, the government bodies to S 13 and the other legal forms to S 12, S 15 or S 11, depending on the industry (SIC) to which they belong, according the GBR. In the division of the units to sectors, the size class of the units is also important. Units in size-classes 7–9 (more than 100 employees) are always considered as legal persons and not as natural persons. This was not changed in the 2001 revision, because it was also the case in the situation before the revision.

Table 6.1.1 Legal forms of kind-of-activity units, 2001

code	Name (Dutch)	Name (English translation)
11	Eenmanszaak	One-man business
12	Vennootschap onder firma	Firm or partnership (firm)
13	Commanditaire vennootschap	Limited partnership
14	Maatschap	Partnership
15	E.E.S.V. (Europees Economisch Samenwerkings Verband = European cooperation)	
16	Rederij	Shipping company
21	Naamloze vennootschap (NV)	Public Limited Company (PLC)
22	Besloten vennootschap (BV)	Limited (Ltd)
23	Cooperatieve vereniging	Cooperative (society) (Co-op)
24	Vereniging met volledige rechtsbevoegdh	Association with complete entitlement to rights
25	Vereniging met beperkte rechtsbevoegdh	Association with limited entitlement to rights
26	Stichting	Corporation (Foundation)
27	Kerkgenootschap	(Religious) Denomination
30	Rechtspersoon 'sui generis'	Legal person 'sui generis'
41	Rijk	State
42	Provincie	Province
43	Gemeente	Municipality
44	Waterschap	District water board
45	Gemeenschappelijke regeling	Body to execute communal agreement
46	Openbaar lichaam	Public Body
47	Publiekrechtelijk Bedrijfs Orgaan (PBO)	Statutory Industrial Organisation
49	Overige publiekrechtelijke instellingen	Other statutory organisations
51	Ned. Vestiging van buitenlandse ondern.	Dutch subsidiary company of firm abroad
52	Buitenlandse rechtspersoon	Foreign legal body
54	Buitenl EG-rechtspersoon met vestiging in Nederland	European Union legal body with Dutch subsidiary company
55	Buitenl EG-rechtsp met hoofdkantoor in Nederland	European Union legal body with Dutch headquarters
56	Buitenl op EG R.P. lijkend met vestiging Nederland	Quasi European Union legal body with Dutch subsidiary company
57	Buitenl op EG R.P. lijkend met hoofdkantoor in Nederland	Quasi European Union legal body with Dutch headquarters
98	Rechtsvorm onbekend	Unknown legal form

The results for the variables output, intermediate consumption and accordingly also for the components of value added are taken from the surveys for the industries concerned. In the analysis of these results, the data for 2002 were also taken into account, as for some industries results for 2001 were not stable enough and were still suffering from teething troubles. In a number of cases allocation keys were derived from data for 2002 instead of 2001. Naturally, in these cases the industry specialists responsible for the 2001 revision were also consulted.

Other sources on production

The above-mentioned production statistics survey made it possible to derive allocation keys for the manufacturing industry, energy and water companies, construction, retail and wholesale trade (including hotels and restaurants), transport and certain business and commercial activities. This section describes the most important source or method for determining the appropriate allocation keys for the remaining activities.

Agriculture, forestry and fishing

With the exception of the units described in the Statistic Finance of non-financial corporations (*Statistiek Financiën van Ondernemingen,* SFO), agriculture and horticulture are classified as

independent entrepreneurial activities, with the converse applying in the case of fisheries. In principle, the latter are classified in the non-financial corporations sector, except for one element deriving from the self-employed survey. The main source for this industry is the Agricultural Economics Institute (LEI).

Mining and quarrying
Aspects of mining and quarrying not observed by production statistics are fully assigned to the non-financial corporations sector S 11.

Financial services
The great majority of financial services are assigned to the financial corporations sector, with estimates for financial holdings (non-financial corporations sector) and self-employed entrepreneurs engaged in such ancillary activities as insurance broking constituting exceptions. The insurance brokers' data source provides information on the proportion of natural persons involved. A (small-scale) supplementary estimate is also conducted for natural persons engaged in other financial activities. The main source in this industry is the Dutch Central Bank (DNB).

Leasing and dealing in real estate
In the case of real estate operation, an initial distinction is made between owner-occupancy and renting of dwellings. Figures for rented dwellings are broken down on the basis of subsidised tenancy data and a commercial use estimate. The remainder is attributed to the household sector, following a comparison with returns on rented dwellings, rooms, commercial property, caravans, holiday homes and the like shown in the income statistics. This comparison also provided an estimate of household income from commercial property leasing. The remainder was attributed to the non-financial corporations sector. The immovable property intermediation and management source illustrates the breakdown of these activities between the non-financial corporations and household sectors.

Business activities
While it was possible to use the results of the production statistics survey for part of the sector breakdown of business activities, own-account allocation keys had to be developed for the remaining activities. Although the latter are described by production statistics, for a variety of reasons they are not covered in the sectoral breakdown of the corresponding results. Results based on size-category groups were available in many cases. These were combined with data on numbers per size category and legal form obtained from the production statistics survey to arrive at an allocation key.

Certain sources did not supply a size category and legal form breakdown. In some of these cases, the (extremely small) share of the household sector appearing in the row/column was based on results from the self-employed survey (for example, for research). The proportion of business activities attributed to the general government or financial corporations sector was largely derived from information supplied by the corresponding sectoral sources or individual classification. On this basis, some movable property leasing (car lease) is attributed to the financial corporations along with certain holding activities. Research institutions principally financed by the government and university study institutes are government bodies.

Health care
In principle, health care industries mainly staffed by self-employed professionals (general practitioners, medical specialists, veterinary surgeons and physiotherapists) are assigned to

the household sector. A small proportion (those establishing private limited companies) constitutes part of the non-financial corporate sector and is covered by estimates based on detailed SFO data. Services provided under the Working Conditions Act (ARBO) are likewise classified in the non-financial corporate sector. Health care institutions (hospitals, homes for the elderly, etc.) are largely assigned to the non-financial corporate sector. General government sector establishments are a particular type of institution (for example, childrens medical day care centres) which are both funded and supervised by the government. Lastly, some groups of units (welfare services for specific categories, such as student and playgroup associations) are classified in the NPISH sector and subject to separate estimates.

Other services
Other services can be divided into a number of groups of activities.

Environmental services represent a relatively small sub-section of other services. While a small proportion of these activities were attributed to the household sector on the basis of the self-employed survey, government sources assign a large percentage (for example, local cleaning services) to the sector general government.

The culture, sport and recreation classification covers a great variety of activities, which frequently have to be distributed across three or more sectors. A different source is sometimes used to create a sub-activity allocation key. Thus, the distribution of sports associations over non-financial corporations (including professional football and sports facilities), households (including sports academies and riding schools) and NPISH (amateur sports associations) is based on source data. By contrast, the breakdown of the production of (video) films and radio and television programmes is based on the SFO and GBR commercial unit figures. In some cases, the breakdown was based on the groups of units making up the industry (row/column). Estimates are conducted for each group, which means in practice that dual classification takes place even below row/column level. Thus, broadcasting associations and lotteries are classified in the non-financial corporations sector while the general government sector includes such units as libraries and museums.

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

Other services can therefore be considered to have been distributed across the various sectors at a relatively detailed level. In a number of cases, rows/columns were created on the basis of sometimes highly divergent activities. A sectoral distribution is frequently required for each of these unit groups.

Collecting and adjusting production statistics

Data sets broken down by company were collected from all production statistics. These data were still too detailed to provide a transaction-based allocation key. Therefore, all the different cost categories had first to be lumped together to calculate intermediate consumption. Production figures and employee remuneration per kind-of-activity unit were

calculated in the same way. These individual figures were then combined into sets broken down in exactly the same way as the GBR data, i.e. by industry (row/column) and with reference to natural and legal persons in each size category.

Other sources describing activities

In addition to production statistics, Statistics Netherlands compiles statistics which, while also relating to a specific activity, involve, for example, a functional description. These descriptions cover all units subject to specific legislation or the authority of a particular institution and relate to such entities as health care units (e.g. public health authority (GGD in Dutch), regional institutes for mental welfare (Riagg) and local baby and child clinics). Similarly, statistics on cultural, sports and recreational units are not covered by production statistics. Examples here are museums, galleries, libraries, zoos and amusement parks.

Statistics Finance of non-financial corporations (SFO)

The SFO describes the financial procedures associated with business activity in the Netherlands. It collects data from all public and private limited companies and cooperatives, excluding units engaged in financial activities or real estate activities. These data can only be used for dual classification to a limited extent, however, since the observation and kind-of-activity units are different entities. In the case of large corporations (with total assets of more than 23 million euro), the focus is on the corporate group (the parent company and all domestic subsidiaries). The observation of small enterprises is based on the fiscal unit. Because the SFO observation unit is larger than the kind-of-activity unit in practice, the former must be broken down into several activities to ensure appropriate linkage with the supply and use tables. This means that the SFO can be used as a dual classification source only for activities for which the kind-of-activity unit closely approximates the SFO observation unit. In practice, this is particularly true of activities involving the self-employed, though only where a number of (small) businessmen have created a private limited company. General practitioners provide a good example. The SFO is also used as an allocation source for some units in agriculture.

Sources for financial corporations and general government

The financial institution and general government sectors are closely associated with specific activities. Thus, financial institution kind-of-activity units are all assigned to SIC 65-67 and a substantial proportion of the general government sector is covered by SIC 75-80. Units linked to a sector, but not to the activity in question, are frequently specific units or groups of units. For example, a general government unit involved in forestry (*Staatsbosbeheer*) and some environmental services. In integrating the supply and use tables, these groups of units sometimes constitute a separate industry (column) which can be entirely assigned to the relevant sector. If such a column is not distinguished during integration, dual classification is based on financial corporations income from the activity concerned or the general government contribution to the units in question.

Self-employed survey

The Dutch tax authority (*Belastingdienst*) receives fiscal data from the self-employed. In some cases these data were used to estimate the volume of independent entrepreneurial transactions. This source was particularly useful where non-financial corporation units made

up virtually the entire industry (row/column) and allocation could not be based on the estimates source.

6.1.5 Results

As an example, table 6.1.2 shows the newly developed allocation keys for the main groups of activities for the variables value added and compensation of employees.

Table 6.1.2. Allocation keys value added and compensation of employees between S 11 and S 14 before and after revision, 2001

Industry	Value added				Compensation of employees			
	Before revision		After revision		Before revision		After revision	
	S 11	S 14	S 11	S 14	S 11	S 14	S 11	S 14
	%							
Agriculture, etc.	20.0	80.0	22.4	77.6	53.0	47.0	41.8	58.2
Manufacturing	95.3	4.7	96.3	3.7	96.0	4.0	96.8	3.2
Electricity, gas and water supply	100.0	0.0	99.9	0.1	100.0	0.0	100.0	0.0
Construction	78.9	21.1	80.9	19.1	86.9	13.1	89.0	11.0
Trade, hotels, restaurants and repair	75.4	24.6	76.9	23.1	86.1	13.9	87.1	12.9
Transport, communication	93.0	7.0	92.2	7.8	95.3	4.7	94.8	5.2
Financial activities	43.6	56.4	43.6	56.4	69.4	30.6	69.4	30.6
Commercial activities	67.6	32.4	67.0	33.0	93.8	6.2	93.1	6.9
Health/welfare activities	80.4	19.6	80.4	19.6	95.0	5.0	95.0	5.0
Environmental services	96.3	3.7	96.6	3.4	96.3	3.7	98.2	1.8
Culture, sports, etc.	74.5	25.5	76.6	23.4	85.6	14.4	79.9	20.1
Total	78.2	21.8	78.7	21.3	91.1	8.9	91.3	8.7

6.2 Other approaches used to validate GDP

A major advantage of compiling price and volume measures within an accounting framework like the supply and use tables is the provision of a check on the numerical consistency and plausibility of the entire set of measures. Another benefit is that price and volume measures can be derived for the important balancing items. In particular, gross value added can be measured in constant prices by subtracting constant price intermediate consumption from constant price output, the 'double deflation' method. Double deflation may be used at the level of an individual enterprise, industry or sector or for the entire economy by subtracting constant price imports from total final constant price expenditure.

6.2.1 Timing and content of Dutch national accounts

Statistics Netherlands compiles three estimates of national accounts data every year[34]. The planning of these estimates is as follows:

- T + 7 months: first estimate ('provisional');
- T + 16 months: second estimate ('improved provisional');
- T + 26 months: third estimate ('final').

[34] On the basis of the quarterly accounts, two more annual estimates are available for a limited number of macroeconomic variables (T + 45 days and T + 90 days).

These estimates contain a complete set of national accounts data, that is:

- supply and use tables in current prices and prices of the preceding year;
- I/O tables (industry-by-industry) in current prices and prices of the preceding year - producers' prices and basic value;
- all main sector accounts, including financial accounts.

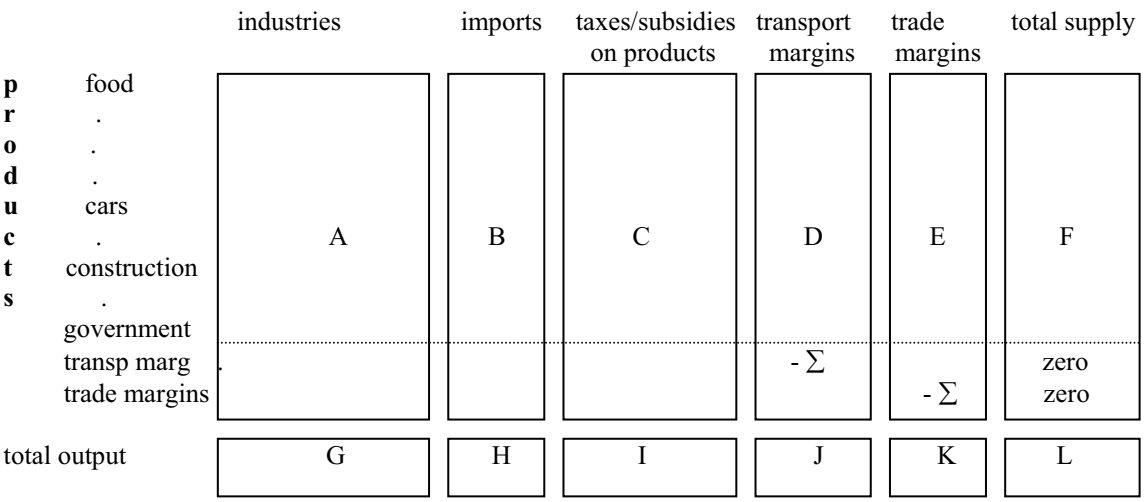
Social accounting matrices (SAM) and national accounting matrices including environmental accounts (NAMEA) are compiled for the 'final' year.

The final supply and use table 2001 estimate covers approximately 250 industries broken down by 800 productgroups. In the interests of confidentiality, not all data can be released to the general public. Application of the Dutch confidentiality regulations results in the publication of a supply and use table listing some 150 activities and 600 productgroups. The corresponding activity-by-activity I/O table covers approximately 150 activities.

The provisional estimates relate to 100 industries and 250 productgroups, which correlates closely with the published supply and use and I/O tables.

6.2.2 Balancing supply and use tables in practice

Diagram 6.2.1 Supply table



Explanation of symbols:
A = output of domestic producers by industry and productgroup at basic prices
B = imports of goods and services by productgroup at cif-value
C = taxes and subsidies on products by productgroup
D = transport margins
E = trade margins
F = total supply at purchasers' prices (sum of rows A - E)
G = total output per industry at basic prices
H= total imports at cif-prices
I = total taxes minus subsidies on products
J = zero
K= zero
L= total supply at purchasers' prices (column total)

Three practical topics will be discussed in this section: the balancing of trade and transport margins, the treatment of Value Added Tax and, lastly and schematically, the availability of price indices in the Dutch context.

Trade and transport margins in supply and use tables

In an elaborate system of supply and use tables, both the registration and balancing of taxes and subsidies on products and trade/transport margins are of great importance. Below, the system registration is explained first, followed by balancing procedures for the margins.

A. Registration in the system

Valuation substantially complicates the framework, as supply is regularly valued at basic prices and use at purchasers' prices. The bridge between the valuations of both tables is included in the supply table. The registration of margins is illustrated in diagram 6.2.1. For the sake of simplicity, only three columns are distinguished, namely taxes and subsidies on products, transport margins and trade margins.

In practice, the system offers some twenty valuation levels for taxes and subsidies, while margins are split into transport and the wholesale and retail trades. After the ESA 95 revision, source data allow a further breakdown of wholesale margins into export and other wholesale margins.

B. Balancing the margins

Trade and transport margins are registered twice in the supply table, first as output of mainly trade and transport industries, and secondly as an element in the valuation bridge between supply at basic prices and use at purchasers' prices.

A minus sign before the total shown in the trade and transport margins columns implies that both the row and column totals of the corresponding productgroups are zero. This registration provides a check on margins produced and used. The margins are balanced when the value of J and K and the trade and transport margin row totals equal zero.

Before the start of the balancing process, total produced and used margins are equal. During balancing, the margins are adjusted with reference to productgroup. This alters the column margin cells in diagram 6.2.1. At the end of this part of the procedure, when all productgroups are balanced, the margin column total (= the used margins) can be calculated. The next step is to make a supply side adjustment in order to balance supply and demand. In practice, this often results in an adjustment of wholesale trade output.

C. Relationship to the I/O table: margin matrices

Two periods can be distinguished in the years of compilation of the supply and use table and I/O tables. From 1986 to 1992, I/O tables were only compiled when work on the supply and use tables was complete. Errors resulting from the balancing of supply and use tables were sometimes discovered during the compilation of the I/O tables. At that stage, feedback to the supply and use results frequently proved too difficult and time-consuming. An example of such an error is where the re-export value exceeds the import value of a given product.

Since 1993, the balancing of supply and use tables, compiling an I/O table has become a simultaneous process. In practice, this means that the following two operations are performed immediately after the supply and use of a productgroup have been balanced:

- trade and transport margins - in fact all valuation layers - are broken down by users (intermediate consumption, exports, final consumption expenditure, etc.). This entails the estimation of four margin matrices rather than just the four columns suggested in the diagram. Base year distribution currently determines distribution in the reporting year. After the ESA 95 revision, margins are distributed proportionally across users in the reporting year;
- a distribution by origin and destination, which must cover all productgroups.

The treatment of Value Added Tax

The treatment of Value Added Tax in the supply and use system has not been changed since the 1995 Inventory. In section 7.9 the relationship between imputed Value Added Tax (described in section 3.25) and Value Added Tax actually paid to the government is described.

Imputed Value Added Tax differs from Value Added Tax actually paid to the government. This is due to acquittals, bad debts, fines, the Regulation for small entrepreneurs and Value Added Tax evasion. The difference imputed and paid Value Added Tax is not distributed over industries. On the level of the total economy it is added to GDP (and the operating surplus/mixed income).

The use of price indices in the system

An important reason for the compilation of national accounts is the measurement of changes in economic variables. Variations in the production and use of goods and services result from a combination of two factors, namely price changes and changes in quantity and quality (often denoted as volume change in national accounts).
Part of the work on national accounts involves the breakdown of value changes into volume and price changes, with the principal aim of calculating real growth rates (volume indices) and the secondary objective of estimating price changes (deflators).

An important feature of such activity within a national accounts framework is that the volume indices and deflators of various variables are interrelated systematically and at different levels of aggregation. This is achieved by using supply and use tables or input-output tables as an integrating and balancing framework.

Aggregate price and volume indices are always compiled from the price and volume indices of individual goods and services. Direct observation of aggregate price and volume changes is - by definition - impossible. Nearly all national accounts items are aggregates, or aggregates of aggregates. Examples of the latter are total final consumption expenditure of households and total imports and exports, as well as total industrial output and intermediate consumption. This raises the question of how price and volume changes of individual goods can be included in aggregate price and volume changes. Various solutions are possible.

With regards to the availability of source material, a distinction must be made between goods and services. Goods price indices are taken from price statistics, which cover producers',

export, import and consumer prices. The unit value prices of the foreign trade statistics can be used, if necessary, depending on the homogeneity of the goods. The output and input indices of manufacturing industries can generally be considered to be reliable. In such cases, value added, price and volume indices can be calculated as the difference between output and input.

The outlook for services is less favourable, since price indices are available only for a limited number of services industries. While the consumer price index can be used as an approximation for the output deflator in some industries, a high quality index is often not available. The only remaining option in such cases is to deflate output using a wage rate. The output volume index is sometimes derived from input, as is currently the case with insurance, health services and public administration. Recent major projects have, however, started to improve the quality of volume measurement in services. In banking, a direct output volume indicator is estimated from quantitative data on partial activities of banks

CHAPTER 7 OVERVIEW OF THE ALLOWANCES FOR EXHAUSTIVENESS

7.1 Introduction

This chapter summarises the adjustments made with a view to ensuring the exhaustiveness of the GNI estimate. It covers successively the following items:

- use of fiscal data (par. 7.2);
- tips (par. 7.3);
- income in kind (par. 7.4);
- supplementary estimates for concealed activities (par. 7.5);
- construction industry (par. 7.6);
- use of the budget survey (par. 7.7);
- use of Intrastat (par. 7.8);
- Value Added Tax (par. 7.9);
- use of labour force statistics (par. 7.10);
- other aspects (par. 7.11).

7.1.0 Summary and process table

Table 7.1.0 Overview of exhaustiveness estimates on output, intermediate consumption and value added, 2001

NACE Rev. 1	Output	Intermediate consumption	Value Added
	million euro		
A: Agriculture, hunting and forestry	26	8	18
B: Fishing			
C: Mining and quarrying			
D: Manufacturing			
E: Electricity, gas and water supply			
F: Construction	1 471	539	932
G: Wholesale and retail trade, repair of motor vehicles, etc. and personal, household goods	2 361	340	2 022
H: Hotels and restaurants	757	0	757
I: Transport, storage and communication			
J: Financial intermediation			
K: Real estate, renting and business activities	4 185	1 907	2 278
L: Publ. adm., defence; compulsory soc. security			
M: Education			
N: Health and social work	879	244	635
O: Other comm., social & personal serv. activities			
P: Private households with employed persons			
Q: Extra-territorial organisations and bodies			
Total	9 680	3 038	6 643

Explanation process table

(A) For own-account production by non-farming households a separate estimate was made (see section 3.7.1).

(F) Estimates for own-account construction and 'concealed' maintenance (see section 3.12 and 7.6).

(G) Estimates for concealed activities are explained in more detail in section 3.13.1 and in the annex 3.1. Cost fraud is part of the conceptual adjustments (see section 7.5.2).

(H) Estimates for tipping (see section 7.3) and concealed activities (see section 7.5.1).

(K) The estimates for exhaustiveness are derived (among others) from the initial (process) table for Impect related industries (see annex 3.1). In this table two columns are distinguished, 'white spaces' and 'black activities'. Black activities in SIC 74 amounted to 837 million euro in 2001 (see section 7.5.1). A white space in the 'institution for employment-finding' (SIC 74.503) was estimated at 420 million euro in 2001.
For houseboats, house trailers, and garages (SIC 70), an estimate was made based on a study in 1995, which was extrapolated using growth rates of indicators such as the number of families in the Netherlands. The estimate was 448 million euro in 2001.
Facility management (sic 74.151, part of SIC 74.150) was estimated by grossing up data from interviews, using the General Business Register and more elaborate data of interviews taken in 2000. The estimate resulting from these interviews was 2480 million euro in 2001.

(N) Unofficial childcare is estimated by extrapolating the level established in a study from 1995 (which is explained in the 1995 GNI Inventory). The extrapolation is based on changes in official childcare prices (from the CPI survey) and the number of children in concealed childcare (from the POLS survey of living conditions). The estimate of 879 million euro consists of two parts. First, 725 million euro for concealed childcare (section 3.20.3) and 154 million euro for a supplementary estimate in the group General Social Work, not included in the survey ('white spaces', see annex 3.1, section 2).

7.2 Use of fiscal data

Fiscal data are increasingly being used in the compilation of production statistics. These data, which are collected on the basis of declarations of Value Added Tax, corporation tax and income tax, are used to verify and improve the estimates. These sources are also used to reduce the survey burden.

Value Added Tax declarations

Value Added Tax declarations are used to estimate data of production statistics (see for example section 3.4.2). The business statistics can be used as an example for estimates in this field. These statistics cover size categories 1-9, but while complete data are available for size categories 7-9, size categories 1-6 are subject to sampling. The sampling results are grossed up with the aid of the turnover figures quoted in the Value Added Tax declarations. Size category 0 (no employees) is not surveyed. Company data in this size category are calculated on the basis of the turnover figures provided in the Value Added Tax declarations.

Furthermore, Value Added Tax figures are used in the Intrastat system of foreign trade statistics (see section 7.8).

Corporation tax information system

The corporation tax information system (*Vennootschapsbelasting Informatie Systeem,* VIS) is used at various stages in making the production approach estimates. The VIS contains fiscal data supplied by all taxable bodies that do not submit annual reports and firms with a turnover of less than 23 million euro in 2001. It covers corporation tax declarations and relates to legal persons.

The corporation tax information system is used to make estimates of output (or as a secondary source for plausibility reasons) for the following industries:

- exchange dealers (legal and natural persons), see section 3.16.1, banks (SIC 65), see category 6;
- security brokers and agents (legal persons), exchange bureau and mortgage agents (legal persons) and stock jobbers and market makers (legal persons); see section 3.16.3, Other auxiliary financial activities (SIC 67);
- security brokers and agents (natural persons), exchange bureau and mortgage agents (natural persons) and stock jobbers and market makers (natural persons); see section 3.16.3, Other auxiliary financial activities (SIC 67);
- dealers and agents engaged in the purchase, sale and leasing of immovable property; see section 3.17.1, Immovable property management and dealings (SIC 70);
- part of education; see section 3.19.4, Other education (SIC 80.42);
- specialists and general practitioners; see section 3.20.1, health (SIC 85.1).

In addition to this use for the production approach, this fiscal information is also used for estimates of output of sector S 11, non-financial enterprises.

Income tax information

Estimates of income in kind extend to the private use of company cars. Income tax data are used for this (see section 3.6.2).

For dealing in and intermediation in the management and leasing of immovable property (SIC 70), among other things, the Income Tax Information System (*Inkomstenbelasting Informatie Systeem,* IIS) is used, a sampling service provided by the tax authorities (see section 3.17.1).

7.3 Tips

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

The existing method was not revised during the revision of 2001. The value of tips in these industries was estimated for the years after 1995 by using suitable indicators and applying the structural assumptions from 1995.

Hotels, restaurants and cafés

According 1995 results, tips in restaurants and cafés accounted for 15-20 percent of gross wages and salaries or 3-4 percent of total output. As, in hotels in particular, payment frequently takes place electronically and by credit card, employers cannot conceal

corresponding tips from the tax authorities. Even if these amounts are paid directly to employees they will be subject to income tax. The amounts also appear in the employers administrative data and, consequently, in the production statistics. Other cash tips are comparatively insignificant, being estimated at 1 percent of turnover. In the case of other accommodation (SIC 55.2) and catering (SIC 55.5), there is very little or no tipping. Consequently, a supplementary estimate is not made for these facilities. Total tips are evenly distributed over wages and salaries and operating surplus/mixed income.

Calculated in this way, the estimated amount of tips for SIC 55 total in 2001was 364 million euro.

Taxis

On the basis of the 1995 assumptions, tips are estimated to represent 5 percent of the value of everyday and group journeys, but only 2 percent in the case of medical transport. The total value of tips in 2001 amounted to about 50 million euro. Approximately two thirds of taxi tips are imputed to employees, with the remaining third going to (self-employed) enterprise owners as operating surplus/mixed income.

Hairdressers, manicurists, etc.

According the 1995 method, tips are estimated at 2 percent, mainly because of the rounding-off of official charges.

7.4 Income in kind

Introduction

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

Administrative procedures are nearly all on account of the employer, with the exception of the private use of company cars which is not covered by the employers' declarations. For their income tax declarations, employers merely indicate employees’ entitlement to use a company car.

Exhaustive estimates of income in kind

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

Agriculture

To a large extent, agricultural output estimates are based on physical flows and stocks. This means that any income in kind - in the form of agricultural products - is always included in output value and value added. Consequently, underestimating total wages and salaries to take account of the effects of income in kind will not affect GNI, but only its distribution between wages and salaries and operating surplus.

Financial institutions

In the years after 1995 financial corporations were surveyed in an effort to estimate interest reductions on loans. In the Netherlands, this possibility is almost exclusively confined to mortgage loans. In 1995 this benefit is estimated as follows.

Table 7.4.1 Interest benefit of employees of financial corporations, 1995

	million euro	
Banking	100	(220 million guilder)
Insurance	64	(140 million guilder)

The method was not revised during the revision of 2001. Since 1995 the level of the interest benefit is calculated with reference to the number of corporation staff, the average loan and the average reduction. For 2001 this method resulted in the following estimates.

Table 7.4.2 Interest benefit of employees of financial corporations, 2001

	million euro
Banking	219
Insurance	140

Government and non-commercial services

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

Travel benefits

Transport

The transport sector offers limited travel benefits. Free staff travel does not exist, as concessions are always taxable. In all cases, the individuals own contribution is at least 50 percent of the benefit in question. Surveys of the firms concerned have produced the following estimates of reduced transport costs.

In the case of rail travel, the total benefit is put at 0.9 million euro per annum. The 1995 estimated figure for urban and local transport (bus, tram, underground) is 2.7 million euro, rising to 3.6 million euro for airlines.

This method was not revised during the revision of 2001. The 1995 estimation was extrapolated using suitable indicators, based on the number of employees of the firms concerned.

Private use of company car

For the revision year 1995 estimates were made for the private use of company cars (see the GNI Inventory 1995, section 3.6.2). This method was not revised for the 2001 revision. The labour accounts make use of data on the number of company cars, whereas the distribution among the branches of industries was taken from the Social Statistics Database (SSD). At the macroeconomic level this method resulted in the following estimates for 2001.

There were 647,277 company-registered cars in the Netherlands in 2001 which were also available for private use by employees (sometimes to a limited extent). The source for this figure is the SSD and the fiscal administration. The information is available at the 2-digit SIC-level and is further broken down with the aid of a key according the gross wages recorded for social security. Under Dutch tax legislation, the possibility of using a company car for private purposes must be notified under taxable income. The increment is 20-24 percent of the vehicles catalogue value, depending on proximity to the principal place of employment. Employers must inform the tax authorities of all individual employees who are entitled to use a company car.

The fiscal data also reveal that there are virtually no company cars in the government sector. The total adjustment is therefore made for private sector employees.

The total distance privately travelled (in kilometres), including journeys to and from work, is known from Statistics Netherlands data. In 1995, the figure was 10,800 kilometres (4,460 for journeys to and from work, 1,000 for holiday use and 5,340 for private purposes). This figure was kept unchanged in 2001. The Ministry of Finance has determined the total cost of a private-vehicle kilometre on an annual basis since 1990. The figure in question must be used for all tax declarations. Lastly, the wage cost survey reveals that 40 percent of employees contribute personally to the use of a company car. For calculation purposes, they are assumed to pay 25 percent of the costs involved. These assumptions are also kept unchanged in 2001, so the individual contribution is about 10 percent of the total costs.

This produces the following wage/salary adjustment to take account of the private use of company cars in 2001.

Table 7.4.3 Private use of company cars, 2001

Number of cars	Private use	Cost per km	Gross value	Individual contribution	Value of payment in kind
x1	*km*	*euro*	*million euro*		
647 277	10 800	0.27	1 887	189	1 699

The adjustments after total payment in kind for the private use of company cars at macro-level in 2001 are as follows (million euro):

- intermediate consumption (companies) - 1,699
- wages and salaries (company employees) + 1,699
- household final consumption expenditure + 1,699

Employers' contribution to child care

In 1995 data were used from 1994 that indicated that childcare subsidies by companies represented approximately 30 percent of total costs (equals childminding turnover, output of SIC 85.331). In 2001 this percentage was 32 and the total output of SIC 85.331 amounted to 1,065 million euro. So the employers' childcare contribution in 2001 was estimated at 341 million euro.

For the assignment of industries in 2001, use is made of labour data from the SSD on the participation of women in the labour force.

7.5 Supplementary estimates for concealed activities

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

The supplementary estimates for concealed activities distinguish between turnover fraud and cost fraud as follows:

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

Supplementary estimates for turnover fraud and cost fraud are examined in sections 7.5.1 and 7.5.2 respectively.

7.5.1 Turnover fraud

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

Textiles and leather industry

For the textiles and leather industry the 1995 method was extrapolated to 1999. According to the production statistics 1995-1999, legal processing activities prevailed in SIC 17.3. In 1999 the remaining 'concealed' domestic processing wages amounted to 45 million euro. In the absence of detailed information (because of changes in the surveying method in 2000) this amount has been kept constant since 1999.

Construction industry

The data obtained from the production statistics are incomplete. Separate estimates are also made for own-account construction by households and concealed maintenance. Voluntary building activities, which must also be taken into account in the national accounts, are implicitly covered by own-account construction estimates. There are no separate estimates for other voluntary activities such as help with church building because of their negligible scale. The supplementary estimate in the construction industry for exhaustiveness is moderate.

- Own-account construction

The estimate is based on a survey of concealed activities in the private house-building sector in 1991. The survey, conducted by the Economic Institute for the Construction Industry (EIB), is described in the institutions November 1992 publication, '*Zwart werken in de vrij sector woningbouw*' (Concealed activities in the private house-building sector). The survey made use of Statistics Netherlands' construction-related statistics (B&U), such as population figures for private dwellings under construction, estimated construction costs and corresponding output estimates. The construction costs quoted in the planning applications are checked by local officials with reference to the technical drawings, and authorisation is granted if the figures are verified. This means that the use of concealed labour is implicitly covered by the construction costs shown in the planning permission statistics and the corresponding output figures.

Supplementary EIB sampling in respect of the total private housing stock revealed that, in 1991, 34 percent of dwellings were built with some form of own-account construction by the actual commissioning party without the participation of a principal contractor. Among all privately built dwellings, 86 percent were accounted for by private individuals (households), with the remainder being constructed by associations providing accommodation for the elderly and students. The production value of own-account construction was calculated for the revision year 1995 by multiplying the production value of the privately constructed dwellings shown in the planning permission statistics based on construction costs by the EIB survey percentages, which gave a figure of NLG 1,081 million (NLG 3,700 million x 0.34 x 0.86), which corresponds to approximately 490 million euro.

The EIB 1991 survey also reveals that concealed payments to subcontractors account for one quarter of this total, which is approximately NLG 270 million, or 123 million euro. The remaining output is accounted for by lawful gainful employment, the individual client or unpaid third-party help (voluntary work). Intermediate consumption was estimated on the basis of the production materials quota shown in the production statistics of smaller construction firms. Value added was obtained by subtracting the value of intermediate consumption from output value.

<u>New information, available after the 2001 benchmark revision</u>

At the time of the benchmark revision for reference year 2001, no new sources for estimating own-account construction were available. Consequently, estimates for recent years were extrapolated starting from the level estimates before revision. In the meantime however, the Economic Institute for Construction Industry (EIB) has published a research paper on own-account construction by the end of 2004.

In relation to the total private housing stock, the research revealed that, in the year 2003, 26.9 percent of dwellings involved own-account construction. Among all privately-built dwellings, 85.6 percent is accounted for by private individuals (households), with the remainder being constructed by associations providing accommodation for old people and students. Based on these percentages and based on the output value of privately-built dwellings obtained from the planning permission statistics (1525 million euro), output of own account construction amounts to 351 million euro (1525 x 0.269 x 0.856) in 2003. This is 172 million euro lower than the current estimate for own-account construction in 2003, as based on similar EIBs percentages for the year 1991. Intermediate consumption was estimated using data on the input structure of smaller firms; the same methodology is applied to the new estimates. Value added can then be calculated as the balance of output and intermediate consumption. The differences between the current estimates and the new estimates are shown in the table below.

Table 7.5.0. Own account construction, 2001 – 2006

	Current estimate	New estimate	Difference
	million euro		
Output			
2001	563	437	-126
2002	563	426	-137
2003	523	351	-172
2004	536	328	-208
2005	556	397	-159
2006	606	446	-160
Intermediate consumption			
2001	240	186	-54
2002	240	181	-59
2003	222	149	-73
2004	228	139	-89
2005	237	169	-68
2006	258	190	-68
Gross value added			
2001	323	251	-72
2002	323	244	-79
2003	301	202	-99
2004	308	188	-120
2005	319	227	-92
2006	348	256	-92

- Small-scale building maintenance

The national accounts define small-scale building maintenance as action to preserve the service life of structures, with the result that this form of maintenance is classified as intermediate or household consumption. Concealed small-scale maintenance activity is particularly prevalent in the case of households. The report by the Institute for the Scientific Study of Consumer Affairs (*Stichting Wetenschappelijk Onderzoek Consumenten Aangelegenheden, SWOKA*), 'The consumer and hidden expenditure', provides the basis for the national accounts estimate. The 1990 SWOKA survey covered the maintenance expenditure of 850 households. It also sought information on the value of (non-invoiced) payments to individuals without official employment who carried out maintenance work.

The survey treated replies to this question as concealed expenditure data and indicated that such spending accounted for approximately 28 percent of total maintenance spending. The

total value of average household maintenance expenditure revealed by the SWOKA survey corresponds to Statistics Netherlands budget survey figure. This means that the housing maintenance budget survey data also cover hidden expenditure. The budget survey, conducted among approximately 2,000 households, distinguishes 116 goods and service categories associated with house maintenance. Spending of less than NLG 1,100 (approximately 500 euro) in a goods or service category constitutes small-scale consumer expenditure on building maintenance. Any higher amount is classified under investment. In the case of the revision year 1995, the output (= value added) of hidden small-scale maintenance was calculated by multiplying 28 percent of average household maintenance expenditure in the budget survey by the total number of households minus the value of building materials. This produced a figure of NLG 421 million (190 million euro) for 1995. The national accounts classify the use of building materials for hidden small-scale maintenance as consumption and impute the associated value added to the construction industry.

- Large-scale building maintenance

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

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

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

Table 7.5.1 summarises 1995 supplementary construction estimates designed to ensure exhaustiveness. Adding the supplementary estimates results in a value-added total of 621 + 421 + 745 + 180 = NLG 1,967 million. This represents (1,967 / (33,531 – 1,967) * 100 percent = 6.2 percent of the estimate, excluding the supplementary calculation. Of this, 5.1 percent concerns supplementary estimates of concealed activities.

Table 7.5.1 Construction industry, supplementary exhaustiveness estimates, 1995

	Own-account construction	Small-scale concealed maintenance	Large-scale concealed maintenance	Cost fraud	Production statistic and adjustments	National accounts
	NLG million					
Output value	1 081	421	1 322	0	90 708	93 532
Consumption value	460	0	577	-180	58 964	60 001
Materials and serv.	460	0	577	-180	38 492	39 529
Sub-contracting	0	0	0	0	20 472	20 472
Value added	621	421	745	180	31 744	33 531
Wage bill	0	0	0	0	24 264	242 64
Taxes/subsidies	0	0	0	0	65	65
Operating surplus/mixed income	621	421	745	180	7 415	9 202
'Concealed'	270	421	745	180	0	1 616
Remainder	351	0	0	0	7 415	7 586

Table 7.5.2 Construction industry, supplementary exhaustiveness estimates, 2001

	Own-account construction	Small-scale concealed maintenance	Large-scale concealed maintenance	Cost fraud	Production statistic and adjustments	National accounts
	million euro					
Output value	563	219	689	0	63 185	64 656
Consumption value	240	0	299	-123	41 535	41 951
Materials and serv.	240	0	299	-123	26 371	26 787
Sub-contracting	0	0	0	0	15 164	15 164
Value added	323	219	390	123	21 650	22 705
Wage bill	0	0	0	0	15 263	15 263
Taxes/subsidies	0	0	0	0	-119	-119
Operating surplus/mixed income	323	219	390	123	6 506	7 561
'Concealed'	141	219	390	123	0	873
Remainder	182	0	0	0	6 506	6 688

After the benchmark year 1995, the exhaustiveness estimates are extended using the growth of production. For the benchmark year 2001 the estimates are given in table 7.5.2. The supplementary estimate for exhaustiveness for construction output in 2001 is 563 + 219 + 689 = 1,471 million euro. This amount corresponds to column (14) of the process table for construction (see also section 3.12).

Hotels, restaurants and cafés

For SIC 55, the 1995 method was kept unchanged. This means that estimates of total concealed payments to cafe and restaurant staff are based on 'unconcealed' remuneration. Various studies conducted in the hotel and catering sector over the years, both by the tax authorities and the sectoral association, have limited the extent of concealed activities within the branch. An estimate of 5 percent for concealed payments seems reasonable. (This does not

include tips, which are estimated separately; see section 7.3). The output associated with these concealed payments is estimated at 3 percent of 'unconcealed' output, assuming lower productivity on the part of the recipients. The residual value added is classified as operating surplus. It is more difficult to conceal payments in hotels than in cafés and restaurants. Extensive electronic payment in hotels (using pin numbers and credit cards) makes it less easy to hide turnover and, consequently, remuneration from the tax authorities. A lower concealed remuneration figure, namely 2 percent, is therefore applied to hotels, with a corresponding output value of 1.5 percent of 'unconcealed' output.

Increased output may be reflected in larger intermediate consumption. Concealed production and tipping was estimated at 757 million euro for the total of SIC 55 (see process table, column 14). Tipping was estimated at 364 million euro and concealed production at 393 million euro. Erroneously, no intermediate consumption was imputed for the concealed part of output. Assuming that the ratio of intermediate consumption and output for concealed production is the same as the ratio for the reported output, the amount of intermediate consumption related to concelaed output would amount to 217 million euro. In practice, the ratio for concealed output will be less, because the more general items in the intermediate consumption (costs for overhead, insurances, etc.) are negligible for concealed output. When only the variable parts of intermediate consumption (food, drinks) are taken into account, the extra intermediate consumption would be 110 million euro in 2001.

The consequences for the GDP estimate are much more limited because a higher intermediate consumption for certain goods and services in SIC 55 will often lead to a subsequent lower demand for these commodities in other activities. Therefore, Statistics Netherlands has accepted the possible (minor) underestimation of intermediate consumption (and overestimation of value added) in the current estimates for SIC 55.

Childcare

For the 1995 revision, unofficial childcare was estimated on the basis of the 1995 ancillary services use Survey (AVO95) in conjunction with a 1995 working document published by the Organisation for Strategic Labour Market Research (OSA) which, among other things, included childcare.

When the AVO95 data were compared with the childcare statistics, which cover 'unconcealed' activities, the two sources showed good correlation with regard to official services. The other AVO95 figures were therefore assumed to be sufficiently reliable to provide a basis for estimates for 0-3 year-old children.
The latter estimates were based on the number of children in unofficial care revealed by the AVO95 and the average childcare costs, excluding kindergartens and day centres, indicated by the OSA report (NLG 3,750 per annum). In 1995 the number of 0-3 year-olds in unofficial centres was 64,873. Total child-minding costs amounted to 64,873 * NLG 3,750 = NLG 243 million.

Since the AVO95 data are unreliable for older children, the estimate for 4-12 year-olds was based on the average number of hours of unofficial individual childcare for single and two-earner families combined, as indicated in the OSA working document (1.9 hours/week/child), the number of 4-12 year-old children and the hourly child-minding rate. All the data relate to a 46-week year. The total number of children was obtained from the population statistics, which showed an average of 1,692,053 in 1995. According to the childcare statistics, the

official childminder fee was NLG 4.35/hour in 1995. The total cost of childcare for 4-12 year-olds was therefore put at 1.9 x 46 x NLG 4.35 x 1,692,053 = NLG 643 million in 1995.

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

For 2001, the method was adopted in the same way, so estimates were extrapolated. Unofficial childcare in 2001 was estimated at 725 million euro.

Business services

In the SIC for business services black activities occur in employment agencies (SIC 74.5) and the cleaning of buildings (SIC 74.7). The estimates are extrapolations from the 1995-figures and they are recorded in the initial (process) table for Impect related industries in the column (iv), see annex 3.1, section 2. Concealed employment agencies in 2001 was estimated at 520 million euro and Concealed cleaning of buildings amounted to 317 million euro.

Personal services

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

7.5.2 Cost fraud

Within the framework of the 1995 revision, specific adjustments were made for cost fraud, which is assumed to occur only in small enterprises. The expenditure of enterprises with fewer than 10 employees was determined for all business categories in which substantial cost fraud was suspected. An initial cost fraud imputation of 2 percent produced a total figure of 726 million euro (NLG 1,600 million) in 1995.

For each of the above-mentioned categories, the estimated amount was then distributed over the services (used) in which fraud can occur. Data on the use of these services were obtained from the use table. A further assumption was that each cell could be reduced by not more than 10 percent, which allows an imputation of 590 million euro (NLG 1,300 million). To arrive at the total of 726 million euro, the reduction in trade industry was allowed to be larger than 10 percent.

The method was not revised for the revision of 2001. Since 1995, the estimation was extrapolated using suitable indicators such as volume and price index of GDP at market prices. The value of GDP (market prices) in 1995 (after the 2001 revision) was 305,261 million euro (see scheme 2.2). In 2001 the GDP was 447,731 million euro (also after the 2001 revision), which implies an increase by about 47 percent. So, the total estimate for cost fraud in 2001, which was 1,067 million euro, fits very well with this increase. Table 7.5.3 shows the distrubution of this amount among industries.

Table 7.5.3. Cost fraud by industries, 2001

NACE rev. 1	Cost fraud
	million euro
A: Agriculture, hunting, and forestry	80
B: Fishing	4
C: Mining and quarrying	14
D: Manufacturing	140
E: Electricity, gas and water supply	0
F: Construction	123
G: Wholesale and retail trade, repair of vehicles, personal and HH goods	519
H: Hotels and restaurants	82
I: Transport, storage and communication	16
J: Financial intermediation	0
K: Real estate, renting and business activities	76
L: Public administration and defence; compulsory social security	0
M: Education	0
N: Health and social work	0
O: Other community, social and personal service activities	13
P: Private households with employed persons	0
Q: Extra-territorial organisations and bodies	0
Total	1 067

7.6 Construction

Before the 2001 revision, the 1999 estimate for construction included a supplementary estimate for exhaustiveness (mainly concealed maintenance and own-account construction) of 2.3 percent of total output, which equals about 1,500 million euro. The various items in the new production statistics were translated to the set of commodities in the (old) national accounts using the ratios before revision (see section 3.12). Missing ratios were added given the descriptions in the production statistics. The translation of the new production statistics to the use table was compared with the use table before revision and as a result some ratios had to be adjusted. The use ratios were adjusted for subcontracting, as result of the confrontation of supply and use of subcontracting. The results of this procedure are given in table 7.5.2. The estimate for supplementary output in 2001 (1,471 million euro) did not differ too much from the 1999 estimate.

7.7 Use of the budget survey

The budget survey is used to estimate household consumption (see section 5.7). The independent estimation of household consumption via retailing is based on budget survey data in conjunction with retail sales figures. For this purpose, the budget survey results are compared with the retail trade statistics. In the next stage of the estimation process, the independent estimates are incorporated in the system of supply and use tables leading to a comparison with the commodity flow.

The estimation process provides for adjustments to take account of population differences between the budget survey and the national accounts.

Households participating in the budget survey are requested to keep a daily record of their expenditure in a household accounts book in which details of all spending over a ten-day period are be entered. During the remainder of the survey period (excluding holidays), all daily spending of 20 euro or more must be recorded. Recurrent expenditure is covered by a separate questionnaire relating to 'periodic spending' (household costs, insurance, subscriptions, etc.).

'Survey fatigue' is limited as far as possible by confining the daily questions to relatively large amounts and using a 'periodic expenditure' questionnaire.

The budget survey sample is not representative of the Dutch population because of:
- the over or underrepresentation of particular types of household in the composition of the sample;
- selective drop-out during the survey year.

Retroactive weighing ensures appropriate adjustment. To this end, a weighing factor is fixed for every household in the light of the following:
- household income;
- household size;
- sex (in the case of single-person households);
- socio-economic status of principal breadwinner;
- type of housing (rented or owner-occupied).

If the budget survey data prove to be systematically inaccurate, for example with regard to expenditure on smoking requisites and alcoholic beverages, adjustments are made in the course of the national accounts estimation procedure on the basis of other sources (retail sales, excise duty, commodity flow).

In processing the budget survey data, standard errors and their evaluation play a central part in determining incremental factors and the treatment of outliers. The budget survey publication incorporates standard errors for each productgroup.

7.8 Use of Intrastat

For all non-responding enterprises in the Intrastat survey the adjustment for non-response is made by imputing the data on the basis of corresponding time series of the enterprise. A supplementary estimate based on Value Added Tax data is made for trade below the threshold value. The trade figures obtained in this way are then adjusted in line with the national accounts definitions before being compared and reconciled with the commodity flow in the system of supply-and-use tables (see section 5.15).

7.9 Value Added Tax

Value Added Tax is a tax on goods and services collected in stages by producers, which is ultimately charged in full to the final purchasers. Producers are obliged to hand over only the difference between the Value Added Tax on their sales and the Value Added Tax on their purchases. Imputed Value Added Tax is calculated by applying the Value Added Tax rates on the relevant goods and services. Relevant means that Value Added Tax is only calculated on

transactions of purchasers who are not able to deduct it. Most of the Value Added Tax is therefore recorded as being paid on final uses, mainly on household consumption. A part of Value Added Tax may, however, be paid by enterprises, mainly by those, which are exempted from Value Added Tax. These enterprises do not have to charge Value Added Tax on their sales. Therefore, they cannot deduct the Value Added Tax they have paid on their purchases of intermediate and investment goods and services. In this way the Value Added Tax is at the same time the final tax.

Imputed Value Added Tax differs from Value Added Tax actually paid to the government. This is due to acquittals, bad debts, fines, the Regulation for small entrepreneurs and Value Added Tax evasion.
The difference imputed and paid Value Added Tax is not distributed over industries. On the level of the total economy it is added to GDP (and the operating surplus/mixed income).

7.10 Use of labour force statistics

Since the 1995 revision, the labour accounts and the national accounts are fully linked with regard to compensation of employees and the volume of work in working years.

7.11 Other aspects

In an effort to ensure exhaustiveness, supplementary estimates are made for the various final expenditure categories. These are sometimes based on a comparison with secondary data and sometimes on a comparison with the supply of goods and services. Lastly, a comparison is made between 'theoretical' Value Added Tax, calculated by applying the prevailing Value Added Tax rate to relevant transactions, and the actual Value Added Tax revenue of the Ministry of Finance. Theoretical Value Added Tax can be assumed to be higher than actual tax receipts, because of evasion, bankruptcy, etc. and this would appear to be the case in practice (see section 7.9). For estimates of consumption, which is by far the principal source for Value Added Tax data, this is used as an indicator, suggesting that the estimates are exhaustive. See section 5.7 for further details of estimated household consumption.

The exhaustiveness of investments can be considered from two viewpoints, namely:
- are all industries covered?
- are all relevant investment transactions taken into account?

With respect to the former, Statistics Netherlands' surveys do not cover the whole economy. Supplementary estimates based on value added and total man-hours worked are conducted for the industries concerned.

As indicated above, the national accounts investment concept differs from that applied in standard Dutch accounting practice. To ensure the comprehensiveness of the investments, software expenditure is transferred from intermediate consumption under this heading. In addition, supplementary estimates of private investment are conducted and separate estimates are made for mineral exploration and investments in entertainment, literary and artistic originals (see chapter 3 for details).

With the abolition of internal European Union borders in 1993, imports and exports were no longer recorded through the customs-based procedure, but by a survey with a reporting threshold. This means that comprehensive records of foreign trade are no longer available. To guarantee exhaustiveness, a comprehensive check is conducted on unit responses as early as the observation stage and necessary attributions are made on the basis of time series data. The estimation of imports and exports in the revision year 2001 also involved the analysis of intra-European Union bilateral commodity flows.

CHAPTER 8 THE TRANSITION FROM GDP TO GNI

8.0 Introduction and reference framework

This chapter explains how the data for the Rest of the World (RoW) primary income account for 2001 were compiled for the Netherlands. The chapter will start with a section concerning an introduction as well as a general description of 'the reference framework' used for the compilation of the data. Furthermore, under section 8.0.3, an examination of the effect of the introduction of Special Purpose Entities (SPEs) will be offered, since these units have had a major impact on the gross figures in the primary income account. The remaining sections of chapter 8 feature detailed descriptions of sources and adjustments for each transaction of the RoW account.

8.0.1 Introduction

The balance of the primary income account of the RoW determines the difference between the gross domestic product at market prices (GDP) and the gross national income at market prices (GNI). As a result of the RoW income balance in 2001, GNI exceeded GDP at market prices by 3,379 million euro.

Table 8.0.1. GDP and GNI, 2001

	million euro
GDP	447 731
Net primary income from the rest of the world	3 379
GNI	451 110

The primary income account of the RoW consists of cross-border compensation of employees, taxes and subsidies related to imports and exports and cross-border property income (interest, dividends, income from quasi-corporations, reinvested earnings on direct foreign investment and property income attributed to policy holders). Table 8.0.2 gives a summary of these transactions and the relevant data for 2001.

The remainder of this section is organised as follows. The next section describes the balance of payments, which is the main source for the data. It lists a number of problems Statistics Netherlands encountered with respect to this source and the adjustments made to solve these problems. Section 8.0.3 examines the effect of the introduction of SPEs in the Dutch national accounts. The remaining part of chapter 8 features a detailed description of sources and adjustments for each transaction of the RoW account.

Table 8.0.2. Main components of the RoW primary income account and the final balance, 2001

Component	Dutch receipts	Dutch spending	Balance
	million euro		
Compensation of employees	1 289	1 436	-147
Taxes on production and imports			
-on products	-	3 116	-3 116
-other on production	-	18	-18
Subsidies (-)			
-on products	-	-865	865
-other on production	-	-204	204
Property income			
-interest	52 736	53 454	-718
-dividends	56 357	30 991	25 366
-withdrawals from income of quasi-corporations	278	357	-79
-profits retained from direct foreign investment	24 658	43 444	-18 786
-property income attributed to insurance policyholders	74	266	-192
Total	135 392	132 013	3 379

8.0.2 The reference framework

The data for most of the transactions in the primary income account of the RoW are taken from the balance of payments. Compilation of the Dutch balance of payments is based on mandatory notification of residents' RoW transactions to the Dutch Central Bank (*De Nederlandsche Bank*). In this context, the following four information channels can be distinguished:

1. notification of transactions through an approved national bank. The standard remittance to the bank or its confirmation of receipt is regarded as notification, which must include transaction details. Total transaction notifications must correspond to changes in the banks' RoW accounts. In 2001, a threshold of 50,000 euro applied to the above-mentioned fully detailed notifications. Below that level, the banks provided a monthly transaction report indicating only total revenue and total expenditure. These totals are encoded with reference to transactional categories on the basis of past data. The code covers only a small proportion of income transactions. The validity of the breakdown key is checked periodically;
2. residents holding an account with a bank established abroad or maintaining a current account with an affiliated unit established abroad must periodically notify the initial and final balance and full details of all changes. This ensures the comprehensiveness of the notifications;
3. residents must also notify the exchange of holdings in non-monetary transactions;
4. foreign currency counter transactions are reported by foreign exchange banks and exchange bureaus. The category breakdown of these transactions (including income transactions) is based on codes updated in a periodic sampling process.

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

In this manner the plausibility of the relationship between interest/dividend flows and underlying net worth is checked. To this end information on net worth to which return on capital can be related, is also provided. This makes it possible to examine whether changes in net worth correlate appropriately with balance of payments financial transactions, offering a kind of check on the validity of the distinction between primary income transactions and financial transactions.

In addition to the type of monitoring referred to under 2, a supplementary source is available for direct investors, namely the Direct Investment Survey (DI), which covers the extent of, and changes to, capital volume. This survey is conducted among all registered Dutch enterprises with RoW holdings and foreign enterprises with holdings in the Netherlands. The register covers units using the reporting method outlined under 2. The information provides a second monitoring method for distributed shareholder profits. The level of retained profit can also be calculated from the change survey, and the quality of group-loan interest can be investigated.

Income from quasi-corporations (rents) to and from the rest of the world are compiled by *De Nederlandsche Bank* and are included in the balance of payments. The item is an estimate for net revenue from cross-border real estate holdings. It comprises rents paid for land and buildings, but not for equipment.

In the Netherlands, balance of payments income transactions are presented in accordance with the standard components of the *Balance of Payments Manual, fifth edition* (BOPM 5) which, apart from certain conceptual differences, is harmonised with SNA 93 and ESA 95. Table 8.0.3 shows the 2001 figures published as part of the Dutch balance of payments as of 6 December 2003.

Table 8.0.3. Primary income from/to RoW pursuant to the balance of payments, 2001

Description of transaction	Dutch receipts	Dutch spending	Balance
	million euro		
Income from employment	540	1 100	-560
Income from capital, including:			
Distributed shareholding profits	16 443	6 217	10 226
Distributed shareholding profits SPEs	32 598	17 184	15 414
Renting and leasing	278	357	-79
Retained shareholding profits	-4 015	1 170	-5 185
Retained shareholding profits SPEs	28 673	45 592	-16 919
Group-loan interest	3 595	2 873	722
Group-loan interest SPEs	5 765	0	5 765
Share dividends	1 586	6 719	-5 133
Interest on bonds and notes issued by/through:			
The Dutch government	0	4 223	-4 223
Banks	0	4 944	-4 944
SPEs	1 425	11 135	-9 710
Other sectors	9 841	2 467	7 374
Income from other financial assets/liabilities of:			
The Dutch government	201	82	119
Banks	16 011	16 779	-768
SPEs	6 350	1 544	4 806
Other sectors	1 244	1 877	-633
Total	120 535	124 263	-3 728

For primary income, current monitoring practice inevitably involves certain departures from the registration guidelines laid down in BOPM 5. Thus:

1. The 'one-year' residence rule does not apply to salary payments to individuals. As a result personal employment income is over-estimated;
2. On the other hand, such income is under-estimated because payments are registered 'net', i.e. after deduction of income tax and employee-paid social security contributions and exclusive of employer-paid social security contributions;
3. In contrast with the provisions of BOPM 5, section 281, policyholder gross fixed capital formation income is not recorded;
4. Dividends and interest received are recorded 'net', i.e. after deduction of income tax. BOPM 5, section 274, provides for aggregate registration;
5. BOPM 5, sections 282 and 283, provides for interest registration on an accrual basis. In practice, however, the monitoring system described in section 1.1 results in cash-based registration.

In incorporating the balance of payments in the national accounts, adjustments are made for these discrepancies.

On certain points the practical choices made in applying the BOPM 5 guidelines in the balance of payments have also been shown to differ from what is acceptable in the national accounts context; adjustments are therefore also made in this respect. An important distinction in principle must be taken into consideration between the balance of payments and the national accounts with regard to the account in which taxes and subsidies on production and imports are recorded. Interest payments and receipts must also be adjusted for the application

of Financial Intermediation Services Indirectly Measured (FISIM), as this relates to transactions that are not actually visible.

Lastly, from the second quarter of 2003*, De Nederlandsche Bank* has shifted from a cash-based balance of payments system to a survey system. The reasoning behind this shift was that the old system provided increasingly unreliable data. The conversion to the survey system has resulted in significant adjustments of the level estimates for a number of transactions. In addition, compensation of employees is no longer estimated as part of the balance of payments. Therefore, estimates are provided by Statistics Netherlands, which has also resulted in a significant level adjustment. In 2005 Statistics Netherlands published revised national accounts including a revised RoW account. The new level estimates were used as a benchmark for the revised RoW account, and subsequently the differences in level were extrapolated backwards in the time series if no other information was available. These adjustments also had an effect on the primary income balance in a number of years including 2001.

Table 8.0.4 summarises the conversion of balance of payments data to the national accounts totals. In the remainder of this chapter these adjustment will be described in more detail.

Table 8.0.4. Primary RoW income transactions pursuant to the national accounts as derived from the balance of payments, 2001

	Description of transaction/adjustment	Dutch receipts	Dutch spending	Balance
		million euro		
	Total pursuant to balance of payments (see table 8.0-3)	120 535	124 263	-3 728
	Deviations/Adjustments:			
1	Transfer of compensation of employees (section 8.1)	749	336	413
2	Taxes on production and imports, including: (section 8.2)			
	-on products	-	3 116	-3 116
	-other on production	-	18	-18
3	Subsidies (-), including: (section 8.3)			
	-on products	-	-865	865
	-other on production	-	-204	204
4	Data validation adjustment to accrual-based interest estimates (section 8.4)	2 259	2 259	0
5	Data validation adjustment regarding group-loan interest SPEs (section 8.4)	5 296	5 296	0
6	Conceptual adjustment regarding FISIM (section 8.4)	-1 453	-252	-1 201
7	Extrapolated interest adjustment due to new balance of payments (section 8.4)	2 202	227	1 975
8	Data validation adjustment regarding dividend taxes (section 8.5)	260	1 184	-924
9	Data validation adjustment regarding foreign fund managers (section 8.5)	2 800	0	2 800
10	Data validation adjustment regarding excessive dividends (section 8.5)	0	-252	252
11	Conceptual adjustment regarding UCIs (section 8.5)	445	156	289
12	Extrapolated dividend adjustment due to new balance of payments (section 8.5)	2 225	-217	2 442
13	Data validation adjustment regarding reinvested earnings (section 8.6)	0	247	-247
14	Data validation adjustment regarding reinvested earnings SPEs (section 8.6)	0	-3 565	3 565
15	Property income attributed to policyholders (section 8.7)	74	266	-192
	Total pursuant to national accounts	135 392	132 013	3 379

This subsection concludes with a description of the collaboration between *De Nederlandsche Bank* and Statistics Netherlands. For years now, including the period of the implementation of

the 2001 balance of payments figures into the RoW account, the cooperation between the two organisations has been intensive and useful. Specialists from Statistics Netherlands and *De Nederlandsche Bank* meet five times a year to discuss conceptual issues regarding the balance of payments and the RoW account, as well as data problems. The differences between the RoW account and the balance of payments are discussed, recorded and investigated on a regular basis. On more than one occasion such discussions have led to the creation of follow-up working groups or task forces with the purpose of reducing existing differences. In several cases these efforts have resulted in promising outcomes. For example, *De Nederlandsche Bank* adopts several Statistics Netherlands adjustments, microdata are sometimes exchanged and the two institutions have reached a consensus on how to book excessive dividend payments. In addition to the above-mentioned meetings, RoW specialists and balance of payments specialists are in close contact with each other on a near daily basis. *De Nederlandsche Bank* and Statistics Netherlands are working together towards ever more fine-tuning of the balance of payments and the RoW account.

8.0.3 Special Purpose Entities[35]

Before continuing, a short description of SPEs is needed here, since these units have had a major impact on the gross numbers in the primary income account even though their net effect on the GNI has been relatively limited. As part of the revision of the Dutch national accounts, SPEs have been added to the Dutch figures. In the Netherlands SPEs are defined as mother companies owned by non-residents or daughter companies which are part of a direct foreign investment group, resident in the Netherlands but largely without local production establishments and often only with a mail address. In the past it was decided that since these units had limited significance for the Dutch economy they should be excluded from the Dutch national accounts as they would otherwise 'contaminate' the proper description of the Dutch economy. However, since they do have some impact on a net basis and the exclusion of SPEs created huge problems in relating Dutch RoW figures to figures from other countries, it was decided that they should be included in the national accounts. Compared with previously published data, the RoW transactions with regard to interest, dividends and reinvested earnings on direct foreign investment are now significantly higher. It should be noted that the data for these units have always been compiled as part of the Dutch balance of payments and so do not need any special treatment compared with the transactions of other sectors in the balance of payments other than an adjustment of the reinvested earnings on direct foreign investment as described in section 8.6.

8.1 Compensation of employees

Compensation of employees is the remuneration, in cash or in kind, payable by an employer to an employee in return for work done by the latter. It is broken down into wages and salaries on the one hand, and employers' social contributions on the other. In the case of the RoW account this only concerns the compensation of resident employees by non-resident employers (Dutch receipts) and the compensation of non-resident employees by resident employers (Dutch spending).

The balance of payments classifies the ticket offices of a large Dutch airline as part of the national economic territory by analogy with the treatment of embassies abroad. This means

[35] For additional information on how SPEs are treated in the Dutch national accounts see: 'Recording of Special Purpose Entities in the Dutch National Accounts' by J. Zwijnenburg.

that salaries paid to local staff of those offices must be regarded as remuneration from employment. From the viewpoint of the national accounts, the offices have to be treated as non-resident units. Consequently, local salaries cannot be regarded as employees' remuneration, but must either be registered as imported services or deducted from export revenue. The national accounts currently adopt the latter approach. The size of the adjustment was estimated by combining specific data and expertise from the *De Nederlandsche Bank* and the annual accounts of the airline, and has subsequently been extrapolated with the annual accounts from the airline. In 2001 the amount was 179 million euro.

As from 2003 *De Nederlandsche Bank* no longer provides an estimate for the cross-border compensation of employees. As no comprehensive data source was available, Statistics Netherlands developed a new calculation method. The method is based on statistics on cross-border workers which comprise data on the number of cross-border workers with mandatory health insurance in either the Netherlands or in Belgium or Germany, and employment statistics containing data on wages and the number of employees with or without mandatory insurance. Since data on the number of cross-border workers from the cross-border commuter statistics are seen as more reliable, the data in the employment statistics are calibrated by these. Domestic ratios on the number of cross-border workers working in the Netherlands are then applied to cross border workers working in Germany and Belgium to estimate the outward flow. The method has resulted in a significantly higher estimate for cross border compensation of employees. This is partly because pension payments are now included while they were not in the former balance of payments data. The estimate for contributions to pension schemes is derived from the Dutch data for wages and salaries and employers' social contributions multiplied by the estimated wages for foreign residents working in the Netherlands. Given the fact that pension systems in other countries are mostly pay-as-you-go schemes, no specific estimate is made for pension payments by Dutch residents working abroad.

The method was subsequently used to calculate a time series and the results were implemented during the revision of the national accounts. In effect the balance of payments data for a number of years, including 2001, have been replaced by the new estimate.

Table 8.1.1. Compensation of employees pursuant to the national accounts as derived from the balance of payments, 2001

Description of transaction/adjustment	Dutch receipts	Dutch spending	Balance
	million euro		
Balance of payments	*540*	*921*	*-381*
Wages and salaries	540	1 100	-560
Extrapolated airline ticket offices adjustment	-	-179	179
Employers' social contributions	-	-	-
Adjustment to the new calculation method	*749*	*515*	*234*
Wages and salaries	459	236	223
Employers' social contributions	290	279	11
Total national accounts	1 289	1 436	-147

8.2 Taxes on production and imports

Taxes on production and imports are levied by the institutions of the European Union. For 2001 taxes on products were subdivided into payments to the European Union on Value Added Tax basis, import duties and levies on agricultural products and food. Other taxes on production consisted solely of levies on sugar supplies.

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

The national accounts treat taxes on production and imports as primary income transactions. This includes taxes on production and imports that involve cross-border operations. Whether they are actually registered as such, depends on the role played by the Dutch government. This role is tested with reference to the 'ultimate beneficiary' principle that excludes the cashier function in the registration of transactions. If the Dutch government acts exclusively as a cashier, the taxes in question are directly registered as primary income transactions between the payer and ultimate recipient. This applies to import duties paid to the European Union, the European Union share of Value Added Tax income, European Union food levies and other European Union levies on sugar stocks.

European Union import duties (1,269 million euro) are derived from the Ministry of Finance taxation charts. The cash-based amounts in these data are converted to accrual based transactions and the transit-flow import duties identified with the aid of the Foreign Trade Statistics are eliminated. The European Union share of Value Added Tax revenue (1,609 million euro) was obtained from the State Record. European Union levies on foodstuffs and sugar reserves (238 million euro and 18 million euro respectively) are based on Ministry of Agriculture reports.

8.3 Subsidies

The term subsidies relates to subsidies on products and other subsidies on food production received from the European Union. As is the case for taxes on production and imports, the balance of payments classifies these as income transfers whereas in the national accounts the subsidies are treated as primary income since the government only acts as a cashier.

The subsidies on products and other subsidies on food production (865 million euro and 204 million euro respectively) were calculated from monthly reports supplied by the Ministry of Agriculture and the Agricultural Equalisation Fund (LEF).

8.4 Interest

It was pointed out earlier in this chapter that balance of payments interest flows are recorded on a cash basis, whereas BOPM 5, SNA 93 and ESA 95 provide for registration on an 'accrual' or growth basis. It is assumed that the net differences between the cash and accrual

approaches will only be slight for most interest transaction categories and, consequently, negligible as regards GNI impact. This assumption is based on the idea that receipts and spending maintain a rough balance and that the terms of the underlying assets and liabilities do not differ significantly. The assumption has been confirmed in recent research conducted by *De Nederlandsche Bank*.

To make sure that the level of interest payments and receipts was accurate, the balance of payments cash figures were compared with an accrual-based estimate. This estimate was calculated on the basis of a model in which balance sheet data for deposits, bonds, loans and other interest bearing assets and liabilities are multiplied by estimates for the relevant average interest rate per asset/liability class and per counterpart sector. The difference between the cash-based data and the accrual-based estimate sometimes proved to be too large. Therefore adjustments were made to ensure an appropriate level for interest payments and receipts. Given the uncertainties related to the accruals calculation and the above-mentioned assumption that the balance of cash transactions should provide the right balance for GNI purposes, it was decided to calculate the discrepancy relative to the cash figures in such a way as to preclude any difference with regard to the recorded balance of cash-based revenue and payments. To this end, the following equation was used:

$C = (VAK_O + VAK_B)/2$

where:

C = adjustment with regard to cash-based revenue and payments

VAK_O = difference between accrual- and cash-based revenue

VAK_B = difference between accrual- and cash-based payments

With respect to interest payments to and from parent and daughter companies: the balance of payments practice of netting the payments because of application of the directional principle was followed.

The new balance of payments resulted in new level estimates for interest payments and receipts. When relevant these new levels were applied during the revisions of the Dutch national accounts and subsequently calculated back in time through extrapolation if no specific data were available. Part of the level difference was explained by interest payments to a Dutch telecom company that were not received as such, but added to the outstanding loan amount. On the basis of the annual accounts of the company it was possible to derive data for previous years so a time series could be created.

After the proper level of the interest payments and receipts were determined FISIM was calculated during our integration process on the basis of reference rates and the interest payments and receipts were corrected accordingly. In table 8.4.1 the adjustments are quantified for 2001.

Table 8.4.1. Calculation of RoW interest transactions, 2001

Description of transaction/adjustment	Dutch receipts	Dutch spending	Balance
	million euro		
Balance of payments			
Group-loan interest	3 595	2 873	722
Group-loan interest SPEs	5 765	0	5 765
Interest on bonds and notes issued by/through:			
The Dutch government	0	4 223	-4 223
Banks	0	4 944	-4 944
SPEs	1 425	11 135	-9 710
Other sectors	9 841	2 467	7 374
Income from other financial assets/liabilities of:			
The Dutch government	201	82	119
Banks	16 011	16 779	-768
SPEs	6 350	1 544	4 806
Other sectors	1 244	1 877	-633
Balance of payments subtotal	44 432	45 946	-1 514
Adjustments			
Data validation adjustment to accrual-based interest estimates	2 259	2 259	0
Data validation adjustment regarding group-loan interest SPEs	5 296	5 296	0
Conceptual adjustment regarding FISIM	-1 453	-252	-1 201
Extrapolated interest adjustment due to new balance of payments	2 202	227	1 975
Total	52 736	53 454	-718

8.5 Distributed income of corporations

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

In the Netherlands, withholding tax on profit income takes the form of dividend taxation which is intended as an advance component of the income and corporation tax to be fixed subsequently. Dividend tax can be fairly easily calculated from the rates applicable to non-resident shareholders. These rates can be divided into 'standard share dividends' paid to RoW portfolio investors, and 'participation dividend' of which the beneficiary is the external direct investor. Standard share dividends are taxed at a uniform 16 percent rate. A 0 percent rate applies to participation shares if the direct investor is European Union based and a 5 percent rate otherwise. The amount of dividend tax withheld by the Netherlands can be calculated with the aid of the above-mentioned percentages and the balance of payments dividend-type and country-of-destination (European Union or non-European Union) breakdowns. The correlation of the calculated amount with the total dividend tax yield identified by the tax administration is verified annually by way of a plausibility check. In 2001, total RoW dividend tax receipts amounted to 260 million euro and Dutch balance of payments dividend revenue was increased by this amount.

It is more difficult to determine the RoW withholding taxes or advances thereon paid by the Netherlands. Dutch institutional investors (pension funds, insurers and investment companies)

are automatically assumed to enjoy a levy exemption. This is always the case with dividends paid in the Netherlands. Since taxation agreements exist with practically every other country in the world, the exemption also seems likely to apply elsewhere. This limits the payment of RoW withholding tax to two groups, namely individual Dutch portfolio investors (i.e. non-institutional investors or, broadly speaking, households and non-profit institutions) and enterprises established in the Netherlands with capital participation abroad. Thus, the distinction between standard share and participation dividends also applies in this case. External withholding tax on the former is again determined by applying the 16 percent rate to RoW dividends received by households and the like. The participation dividend was calculated some years ago from corporation tax declarations in the context of a structural survey. The result of this calculation is adjusted annually in line with the participation dividends received by the Netherlands. The total RoW withholding tax paid by the Netherlands in 2001 amounted to 1,184 million euro and Dutch balance of payments dividend payments were increased by this amount.

For the time being, the calculation of withholding tax is limited to dividends. In some countries, interest loans are also subject to withholding tax or a corresponding advance, but as this is not the case in the Netherlands, withholding tax on RoW interest received may be disregarded. Current knowledge of the scale and geographical extent of individual (i.e. non-institutional investors') claims abroad suggests that the amount of RoW withholding tax paid on interest is negligible.

Adjustment for Units for Collective Investment

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

Although such an attribution has not yet been incorporated in the balance of payments framework, data are entered in the national accounts. In the past a study has been done to determine the amount of undistributed interest and dividend to shareholders of UCIs. In the study a list was compiled from external sources of UCIs which, though established abroad, essentially seek to attract private Dutch investors. For these UCIs the intrinsic investment value was aggregated and broken down in terms of shares and bonds for a given number of years. The actual gross fixed capital formation income of RoW UCIs is determined with the aid of the dividend and bond yield of Dutch UCIs, after deduction of aggregated dividends actually paid. A total 64 percent of the final result, which in this case represents the capitalisation of gross fixed capital formation income to be accredited to shareholders, was imputed to the Netherlands. This is because UCIs established abroad also attract non-resident shareholders. This percentage was calculated with the aid of Dutch central bank data on the geographical distribution of Dutch RoW holdings, as most funds are located in either Luxemburg or the Netherlands Antilles.

No data are available for the RoW accreditation of the gross fixed capital formation income capitalisation of Dutch UCIs. The only possible approach involves a tentative estimate of the RoW component of UCI share capital. This is put at 10 percent on the assumption that, as

with savings, a certain amount is taken up by foreign sources (namely Germany) and that a group of wealthy ex-Dutch citizens retain their Dutch UCI holdings. Certain large UCIs are also active outside the national territory. On the basis of the 10 percent figure, the 2001 RoW attribution can be put at 156 million euro.

The results of the study were extrapolated on the basis of total cross-border dividend payments and the dividend payments of Dutch UCIs.

Further adjustments

During the compilation of the supply-and-use tables a large electronics company proved to have reported huge exports and much smaller imports. This seemed odd since the company had only limited personnel and production in the Netherlands. It was determined that the company had a sizable sales force and production units in the rest of Europe. However, only the costs of these foreign representatives and the production costs of the actually imported products were recorded as imports, whereas all sales and thus the entire profit margin were recorded in the Netherlands. To correct for this, the import value was increased to reflect profit margins for the other European operations. To make sure that this correction had no impact on the GNI, an imputed dividend receipt of the same amount was added to the uses of the RoW.

There are a number of sizable insurance companies and pension funds in the Netherlands. Large amounts of the assets of some of these companies and funds are managed by foreign fund managers. It was established that the gross fixed capital formation income on these assets was often not repatriated to the Netherlands, but directly reinvested by the fund manager and so did not appear in the cash data of the balance of payments. As a result, the dividend receipts of the Netherlands were underestimated to quite some extent. On the basis of the total dividend receipts of Dutch insurers and pension funds an adjustment was made during the integration process.

Occasionally the dividend figures in the balance of payments contain payments that cannot be seen as pure dividends, but rather as a repayment of capital. In 2001 the paid dividends of the Netherlands were adjusted, as a Dutch company paid an extra dividend to shareholders as a result of the profit on a sale of a daughter company. In the Dutch national accounts this payment was treated as a repayment of shares.

In cases where a foreign direct investment enterprise is involved, the reclassification of a dividend payment leads to an equal adjustment in the reinvested earnings on direct foreign investment. This follows from the fact that these reinvested earnings are calculated by *De Nederlandsche Bank* as retained income after deduction of payment of local taxes and paid dividends. In this case, however, payment was done by a quoted company without a direct foreign investor, so no adjustment of the reinvested earnings was needed.

The new balance of payments led to new level estimates for dividend payments and receipts. If relevant these new levels were applied during the revisions of the Dutch national accounts and subsequently calculated back in time through extrapolation if no specific data were available.

Table 8.5.1 Calculation of RoW dividend transactions, 2001

Description of transaction/adjustment	Dutch receipts	Dutch spending	Balance
	million euro		
Balance of payments			
Distributed shareholding profits	16 443	6 217	10 226
Distributed shareholding profits SPEs	32 598	17 184	15 414
Share dividends	1 586	6 719	-5 133
Balance of payments subtotal	50 627	30 120	20 507
Adjustments			
Data validation adjustment regarding dividend taxes aggregation	260	1 184	-924
Data validation adjustment regarding foreign fund managers	2 800	0	2 800
Data validation adjustment regarding excessive dividends	0	-252	252
Conceptual adjustment regarding UCIs	445	156	289
Extrapolated dividend adjustment due to new balance of payments	2 225	-217	2 442
Total	56 357	30 991	25 366

8.6 Reinvested earnings on direct foreign investment

In the balance of payments the reinvested earnings on direct foreign investment are calculated as the amount of income retained in direct foreign investment enterprises after deduction of local income taxes and paid dividends. The data are sometimes corrected as a result of the reclassification of excessive dividend payments of direct foreign investment enterprises to repayment of capital. As mentioned earlier, because of the calculation method of the reinvested earnings such adjustments in dividends need to be counterbalanced by an adjustment in the reinvested earnings. In 2001, however, such an adjustment was not necessary.

An adjustment was made for the paid reinvested earnings of SPEs. In the Netherlands SPEs are defined as mother companies owned by non-residents or daughter companies which are part of a direct foreign investment group, resident in the Netherlands but largely without local production establishments and often only with a mail address. As all these companies are foreign owned, all income these units generate has to be allocated to the RoW. The balance of payments has no data on local payments and receipts such as interest payments and receipts, and paid local taxes. Therefore, the reinvested earnings calculated in the balance of payments for SPEs usually differ from the required reinvested earnings based on the compiled current account for SPEs in the Dutch national accounts. To make sure that the SPEs have no positive or negative residual income after payment of taxes on income, the reinvested earnings are adjusted accordingly. As a result, the overall impact of SPEs on the GNI is limited to the locally paid income taxes.

An additional adjustment was made for the reinvested earnings of a specific company as that company had not reported data for the balance of payments. The adjustment was based on production statistics and amounted to 247 million euro.

Table 8.6.1 Calculation of RoW reinvested earnings on direct foreign investment transactions, 2001

Description of transaction/adjustment	Dutch receipts	Dutch spending	Balance
	million euro		
Balance of payments			
Retained shareholding profits	-4 015	1 170	-5 185
Retained shareholding profits SPEs	28 673	45 592	-16 919
Balance of payments subtotal	24 658	46 762	-22 104
Adjustments			
Data validation adjustment regarding reinvested earnings	0	247	-247
Data validation adjustment regarding reinvested earnings SPEs	0	-3 565	3 565
Total	24 658	43 444	-18 786

8.7 Property income attributed to insurance policy holders

Property income attributed to policyholders is not recorded as a transaction in the Dutch balance of payments. On the basis of balance of payments data and the Insurance Board annual reports, which summarise the reports of all supervised pension funds and life-insurance companies in the Netherlands, a model has been developed to estimate the relevant transactions.

Property income paid to the Netherlands and attributed to policyholders

The investment yield from RoW insurance companies to be attributed to Dutch policyholders is assumed to relate exclusively to individual life insurance agreements. There is no evidence of the collective insurance of Dutch workers under RoW pension funds.
The gross fixed capital formation income from life insurance policies with RoW companies is calculated by applying the ratio of investment return on total actuarial reserves of life insurers in the Netherlands to the estimate of the actuarial reserves in the RoW owned by Dutch residents. In 2001 this percentage was 6.4. In the past the actuarial reserves in the RoW owned by Dutch residents was calculated through ratios on received net premiums and paid social benefits. This estimate is now updated yearly by adding the total amount of premiums paid and deducting the social benefits received.

According to the balance of payments, premiums to and payments from RoW sources amounted to 29 and 104 million euro respectively in 2001. Assuming that the above-mentioned ratios for the Dutch life insurance sector also apply to RoW life insurance contracts, the resultant reserve totals 1,059 million euro with a corresponding yield of 74 million euro.

Property income paid by the Netherlands and attributed to policyholders

In the case of income paid to RoW and attributed to policyholders, a distinction is made between life and pension insurance. In the past data was available on the total amount of income relating to non-resident life insurance policyholders. However, the required detail was not available in the annual report of 2001. Hence, for the calculation the ratio of income

relating to non-residents and the total income for all policyholders of life insurers from earlier annual reports was taken. This ratio was 0.005 (0.5 percent). It was subsequently applied to the total income attributable to policyholders of insurers according to the sector account.

With reference to total pension insurance it was established that actuarial reserves in respect to pension arrangements already concluded, were roughly equivalent to nine times annual payments. If this ratio is applied to pension payments to non-residents recorded in the balance of payments (551.4 million euro), the pension reserve should amount to 4,963 million euro.

Account must also be taken of a pension reserve created by non-resident active participants (premium contributors). This is calculated as follows:

$WA_{KEN} = (P_{IN}/P_T)WK$

where:

WA_{KEN} = actuarial reserves of non-resident active participants

P_{IN} = premiums paid by non-resident active participants

P_T = total premiums received by pension funds

WK = total actuarial reserves of pension funds

Total pension fund premiums and actuarial reserves are derived from the sector accounts for pension funds. The pension contributions paid by non-residents are calculated by deducting total life-insurance premiums from total RoW life insurance and pension premiums received (as shown in the balance of payments). The life insurance premiums are calculated as 0.5 percent of the total life insurance premiums paid to Dutch insurers according to the sector account, based on the ratio earlier applied to income attributable to policyholders of life insurers. Admittedly, because of data problems with the balance of payments the calculation led to negative pension premiums, so the balance of payments data had to be adjusted. In 2001, this calculation produced an actuarial reserve of 133 million euro, resulting in a total actuarial reserve of 5,677 million euro. Yield achieved thus is assumed to be equivalent to the average yield of the pension funds' total investment portfolio, corresponding to 208 million euro. As a result, total gross fixed capital formation income distributed to non-residents amounted to 266 euro million.

8.8 Rents on land and sub-soil assets

This transaction is not applicable in the case of the RoW. This follows from the general accounting rule that resident/non-resident transactions in land and sub-soil assets is deemed to occur between resident units, in which case the non-resident acquires a financial claim on a notional resident unit (BOPM 5, section 312).

CHAPTER 9 FISIM: CALCULATION, ALLOCATION AND IMPACT ON GNI

9.1 Introduction

Before the revision of 2001, the concept of 'imputed bank services' was considered in the national accounts as part of the output of banking, while the produced margins were used by a fictitious branch of industry (the nominal sector, see ESA 95, section 8.14). The interest margin was calculated as property income (interest and dividends) minus interest paid. However, the interest margin was not imputed to users, but the total amount was charged to value added and operating surplus/mixed income of the total economy via intermediate consumption. In the ESA 95, the term financial intermediation (FISIM = Financial Intermediation Services Indirectly Measured) is used for this concept.

As a result of this revision (according to Commission Regulation (EC) No. 1889/2002) the calculation method and the allocation of FISIM to users change. The new concept consists of FISIM on loans and deposits (including saving) put out by banking. The calculation of FISIM on loans is based on the average interest rate on loans minus a reference rate multiplied by the volume of outstanding loans. FISIM on deposits consists of the reference rate minus the average interest rate on deposits multiplied by the volume of attracted deposits. The difference between the average interest rate received on loans and deposits on the one hand and the reference rate on the other hand, is regarded as payment for bank services rendered. The reference rate is derived from the interest which banks charge each other for mutual debt titles.

Next, the use of the thus calculated bank services is imputed to the institutional sectors on the basis of average balances of loans and deposits respectively. If loans are used for productive activities (including house ownership), the use is registered as part of intermediate consumption[36]. Banking services linked to loans and deposits for consumption purposes are regarded as part of final consumption expenditure. Furthermore, these bank services are also imported and exported.

9.2 Consequences of the allocation of FISIM to user sectors on GDP

Table 9.1 shows the consequences of changes of FISIM on the macroeconomic level.

Due to the revised definition of FISIM, the output of banking increases by 2.1 billion euro. In addition, the non-market output of the general government and non-profit institutions (serving the general government as well as households) increases by 573 million euro. In these cases, output is defined as the sum of all costs, FISIM is part of intermediate consumption according to the new registration.

The consequences of imputing these bank services to users are more complicated. So far, they were imputed as intermediate consumption of a fictitious industry at the cost of value added of enterprises. No margin was imputed to households in their function of consumers or to the rest of the world.

[36] Further imputation to industries (also) takes place on the basis of average balances or, if no information is available, on the basis of total output value of the industry.

As from this revision onwards, FISIM is imputed to the intermediate consumption of individual industries[37], final consumption expenditure and exports. The correction made for fictitious industry can be cancelled. Shifting part of intermediate consumption to final expenditure causes on balance the value added at macro level and the GDP to increase by nearly 7 billion euro.

Table 9.1 Consequences of FISIM for GDP, 2001

	Before revision	Adjustment due to FISIM	After revision
	million euro		
1. Production of FISIM	14 334	2 100	16 434
2. Extra non-market production public sector and NPIs		573	573
3. Total production (1+2)	14 334	2 673	17 007
4. Import FISIM		684	684
5. Total supply (3+4)	14 334	3 357	17 691
6. Intermediate consumption	14 334	-4 313	10 021
of which public sector/NPIs		573	573
7. Household consumption		5 212	5 212
8. Consumption public sector NPIs		573	573
9. Exports		1 885	1 885
10. GDP market prices (7+8+9-4)		6 986	6 986
11. Value added, gross, basic prices (3-6)		6 986	6 986

The new registration method also has consequences for sector accounts. So far, sector accounts included actually received and paid interest on property income. However, this implies that the interest margin is registered twice as a source of income of financial corporations: once as part of output and once as part of net interest received. This was compensated through a correction at the financial corporations. According to the new registration method, the actually paid and received interest are no longer included in property income, but these are corrected with the amounts for FISIM.

9.3 Consequences of the allocation of FISIM on GNI

From the Rest of the World account the consequences of the new treatment of FISIM for the primary income flows can be seen. Paid interest from the Netherlands to non-residents is corrected as a consequence of FISIM by -252 million euro. The correction of the item received interest from non-residents to the Netherlands was -1,453 million euro. In total the correction for the balance of primary income from the Rest of the World is -1,201 million euro. The influence of the new treatment of FISIM for the Rest of the World account was zero, because the correction of the Trade Balance was just the opposite, namely (exports minus imports = 1,885 – 684 million euro) = 1,201 million euro upward.

[37] For a distribution across branches of industry, the reader is referred to section 3.3.5.

The correction for GNI in 2001, as a consequence of FISIM, is the correction for GDP plus the correction in the balance of primary income, which result in an amount of 6,986 – 1,201 = 5,785 million euro. In fact revised GNI in 2001 was 451,110 million euro, so this amount is inclusive of the new treatment of FISIM.

Without the effect of this new conceptual treatment of FISIM the level of GNI would have been 5,785 million euro lower, so the Gross National Income would have been 445,325 million euro.

CHAPTER 10 MAIN CLASSIFICATIONS USED

The national accounts classifications are globally standardised and laid down in international guidelines such as ESA 95. This standardisation is crucial to international comparability.

The Netherlands national accounts generally use the ESA 95 international classifications, although a classification is sometimes adjusted to take account of particular conditions in the Netherlands.

ESA 95 employs the following classification breakdown:
- industries (NACE Rev. 1);
- products (CPA);
- institutional sectors;
- transactions and accounts;
- individual functions by purpose and government functions.

Statistics Netherlands classifies all economic activity in accordance with the (national) Standard Industry Classification 1993 (SBI 1993 = SIC). This provides a systematic classification of all Dutch economic activities which is used in virtually all Statistics Netherlands' economic statistics.

The SIC 1993 is based on the four-digit European Union classification - the General Industrial Classification of Economic Activities within the European Communities (NACE) - with appropriate adjustment to take account of specific Netherlands conditions. The SIC 1993 correlates with the NACE at four-digit level. The fifth digit relates to specific additions in respect of the Netherlands situation. The SIC 1993 and the NACE are highly comparable (at least at two-digit level) with the UN classification and the International Standard Classification of all economic activities (SIC). Like the SIC and the NACE, the SBI incorporates different aggregation levels. The highest of these, Sections, is letter-coded, whilst the remainder are figure-coded. Divisions are indicated by 2 digits, groups by 3 digits, categories by 4 digits and sub-categories by 5 digits.

Compilation of the national account involves use of the 'industry' (row/column) aggregation level, as presented in annex 10.1.

The industrial classification (P series) published in the national accounts differs from its ESA 95 counterpart at certain points. Table 10-1 indicates the relationship between the Netherlands national accounts (P series) and the ESA 95 (A60-classification). The ESA 95 aggregation levels A3, A6, A17, A31 divisions are aggregates of the A60-classification.

The productgroup classification used in the supply and use tables is based on the 'Classification of products by activity' (CPA) applied in ESA 95. Annex 10.2 presents the relationship between the CPA and supply and use table classifications. Integration takes place at productgroup 'e8' level.

Table 10.1. Relationship between national accounts and ESA 95 industrial classifications

National accounts, P-series	ESA 95, A60	NACE Rev. 1
Agriculture, forestry and fishing	Agriculture, hunting and related service activities	01
	Forestry, logging and related service activities	02
	Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing	05
Mining and quarring	Mining of coal and lignite; extraction of peat	10
	Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction excluding surveying	11
	Mining of uranium and thorium ores	12
	Mining of metal ores	13
	Other mining and quarrying	14
Manufacturing		
Food, beverages and tobacco	Manufacture of food products and beverages	15
	Manufacture of tobacco products	16
Textiles and leather products	Manufacture of textiles	17
	Manufacture of wearing apparel; dressing and dyeing of fur	18
	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear	19
Paper and paper products	Manufacture of pulp, paper and paper products	21
Publishing and printing	Publishing, printing and reproduction of recorded media	22
Petroleum products	Manufacture of coke, refined petroleum products and nuclear fuel	23
Basic chemicals	Manufacture of chemicals and chemical products	24
Rubber and plastics products	Manufacture of rubber and plastic products	25
Basic metals	Manufacture of basic metals	27
Metal products	Manufacture of fabricated metal products, except machinery and equipment	28
Machinery and equipment	Manufacture of machinery and equipment n.e.c.	29
Electrical and optical equipment	Manufacture of office machinery and computers	30
	Manufacture of electrical machinery and apparatus n.e.c.	31
	Manufacture of radio, television and communication equipment and apparatus	32
	Manufacture of medical, precision and optical instruments, watches and clocks	33
Transport equipment	Manufacture of motor vehicles, trailers and semi-trailers	34
	Manufacture of other transport equipment	35
Other manufacturing	Manufacture of wood and products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	20
	Manufacture of other non-metallic mineral products	26
	Manufacture of furniture; manufacturing n.e.c.	36
	Recycling	37
Electricity, gas and water supply	Electricity, gas, steam and hot water supply	40
	Collection, purification and distribution of water	41
Construction		
Construction of buildings	Construction	45
Civil engineering	Construction	45
Building installation and completion	Construction	45
Trade, hotels, restaurants, cafés and repairs		
Motor vehicles trade and repairs	Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel	50
Wholesale trade	Wholesale trade and commission trade services, except of motor vehicles and motorcycles	51
Retail trade and repairs	Retail trade services, except of motor vehicles and motorcycles; repair services of personal and household goods	52
Hotels and restaurants	Hotel and restaurant services	55
Transport, storage and communication		
Land transport	Land transport and transport via pipeline services	60
Water transport	Water transport services	61
Air transport	Air transport services	62

Table 10.1 (continued). Relationship between national accounts and ESA 95 industrial classifications (end)

National accounts, P-series	ESA 95, A60	NACE Rev. 1
Supporting transport activities	Supporting and auxiliary transport services; travel agency services	63
Posts and telecommunications	Post and telecommunication services	64
Financial and business services		
Banking	Financial intermediation services, except insurance and pension funding services	65
Insurance and pension funding	Insurance and pension funding services, except compulsory social security services	66
Auxiliary financial activities	Services auxiliary to financial intermediation	67
Real estate activities	Real estate services	70
Renting of movables	Renting services of machinery and equipment without operator and of personal and household goods	71
Computer and related activities	Computer and related services	72
Research and development	Research and development services	73
Legal and economic activities	Other business services	74
Architectural and engineering activities	Other business services	74
Advertising	Other business services	74
Activities of employment agencies	Other business services	74
Business services not elsewhere classified	Other business services	74
General Government		
Public administration and social security	Public administration and defence services; compulsory social security services	75
Defence activities	Public administration and defence services; compulsory social security services	75
Subsidised education	Education services	80
Care and other service activities		
Health and social work activities	Health and social work services	85
Sewage and refuse disposal services	Sewage and refuse disposal services, sanitation and similar services	90
Recreational, cultural and sporting activities	Recreational, cultural and sporting services	92
Private households with employes persons	Private households with employed persons	95
Other services not elsewhere classified	Other services	93
	Membership organisation services n.e.c.	91

CHAPTER 11 MAIN SOURCES USED

Whereas the preceding chapters described the sources referred to in greater detail, this chapter provides an overview of some the important sources used in compiling the national accounts. Table 11.1 gives an overview of the main sources used in the compilation of supply and use tables, followed by a brief description.

Table 11.1 Main sources adopted and used

Registers
-General Business Register (GBR)
Data on industries
- Production statistics
- Health Cost and Financing statistics
- Prodcom
- Government and Financial institutions
Data on final expenditure
- Foreign trade statistics
- Budget survey
- Investment statistics
Data on income
- Social Statistical Database (SSD)
Other data sources
- Consumer price statistics
- Producers price statistics
- Statistics on the Finance of non-financial Corporations (SFO)
Classifications
- Standard Industrial Classification (SIC 93)
- Productgroup classification in supply and use tables

General Business Register

The General Business Register (GBR) contains all kind-of-activity units in the Netherlands that are relevant for the economic process, and as such constitutes the population for national accounts. In the GBR that is only used for statistical purposes the units are classified by activity (SIC) and size class (based in the number of employees on the wage bill). The latter is used for the set up of industrial surveys, as large units are surveyed all using a detailed questionnaire, while the smaller units are sampled and get a less detailed questionnaire.

Although statistical information is derived from the GBR, the main purpose is the use as instrument of coordination of the program in industrial statistics. It creates checks to avoid double counting, point at white spots in the data sources and, last but not least, it provides a sampling framework for survey statistics.
For all so called institutional statistics of the Statistics Netherlands, like the production statistics, PRODCOM, and so on, the GBR is the basis for the set up of the survey populations (and samples).

In the GBR the following size classes are distinguished:
Size class 0: 0 employees
Size class 1: 1 employee
Size class 2: 2 - 5 employees
Size class 3: 5 - 10 employees
Size class 4: 10 - 20 employees
Size class 5: 20 - 50 employees
Size class 6: 50 - 100 employees
Size class 7: 100 - 200 employees
Size class 8: 200 - 500 employees
Size class 9: 500 or more employees

Production Statistics and PRODCOM
Production statistics cover a larger part of the economy: manufacturing, public utilities, construction, wholesale and retail trade, hotel, restaurants, catering, transport and communication, commercial services and part of personal services. Production statistics provide survey based data and are exhaustive for the large units and sampled for the smaller units on output, intermediate consumption, wages and value added. The output of manufacturing on the commodity level is created using the so-called PRODCOM statistics. In this statistic the units are asked to report their output detailed in a CPA-breakdown. The break down of intermediate consumption to the CPA-commodities is part of the questionnaire of the production statistics. For smaller units less detailed questionnaires are used.
For the other branches outside manufacturing, a less detailed specification of both output and intermediate consumption is asked.
In food processing industry the production statistics are used in combination with other detailed information on specific items as slaughtering, beer, etc.

Health Cost and Financing Statistic
For health services a specifically designed survey is conducted, in order to collect data on health with a broad scope. Part if these data are necessary for national accounts purposes and these are a look-a-like of the data provided by the production statistics.

Government and financial institutions
Government data are derived from government administration for central and local government and education.
Data on financial services are provided by supervising bodies for banking (central bank) and insurance (insurance chamber).

Foreign trade
Data on foreign trade are based on custom data as far as extra European Union-trade is concerned. For intra European Union-trade survey data are collected. Both classified using the harmonised nomenclature, which is much more detailed than the supply use tables of national accounts. The registration allows making a breakdown of imports and exports in regular flows, processing flows and transit flows. Data on country of origin and destination are available in order tot make the split between intra and extra European Union-trade.
For trade in services new survey based statistics were compiled by Statistics Netherlands from 2003 onward. The results of these new statistics are used to make estimates for 2001 by extrapolation backwards.

Budget survey
The household budget survey is a sample of among 2000 households, providing detailed data on household expenditure by type of goods and services and, if applicable, by type of outlet. Combined with retail trade statistics, the budget survey is an import source of information for estimating household consumption.

Investment statistics
For gross fixed capital formation a separate statistic is available, which coordinated with production statistics as they use the same units and same population as a base for the survey. The statistic provides data on fixed capital formation by type of asset and industry. The classification of assets matches the requirements of national accounts, but excludes intangibles.

Price statistics
As the supply use system is balanced simultaneously in current prices and prices of the previous year, price indices are an import source of information. The consumer price indices which are used for the deflation of household consumption are collected at retail outlets, and producers of services. The producers prices, which are used for the deflation of output, intermediate consumption, fixed capital formation, imports and exports, are surveyed with manufacturing. The application of these indices is therefore limited to goods produced in manufacturing. The survey provides separate price data on exports of and imports by manufacturing.

ANNEXES

ANNEX 3.1 PROCESS TABLES

1. Introduction

To a large extent the source data are available in the 'Microlab' database of Statistics Netherlands. This is the case for the production statistics (PS) in the new Impect system. Automatic systems have been developed in recent years for the transformation of data from Microlab to Airbag, where the PS are adjusted. In this process two stages of data adjustment at the industry level are distinguished. The first stage is specifically industry related, the second is more generic. After these two stages the data are transferred from Airbag to iAGT. In the latter system the consistency between the adjusted statistical data from different sources is shown in terms of commodity groups in the supply and use table. In the balancing process of the supply and use table, the differences between supply and demand of goods and services are explained and eliminated. This is the third stage of the transformation process of source data to national accounts data. In the process tables the column of balancing adjustments is the last column before the *final estimate* column.

2. First stage of adjustment

In this first stage six steps are distinguished.

Starting point (column (i))
The first thing national accounts specialists do when they start analysing and adjusting the data from the Production Statistics, is transform the PS-data from Microlab to the national accounts program Airbag. This is an once-only operation, and later updates of Microlab are not transferred to the national accounts system. If Microlab updates result from (major) mistakes detected during the compilation process of the national accounts, the specialist may repair these mistakes only in Airbag or in iAGT. The optimal connection between the most recent source data in Microlab and the national accounts is then lost. The adjustments caused by this (column (2) 'Mistakes' of the initial table 1) are transferred to the column 'Data Validation' (column (11)) of the process table. However, a fixed starting point for the Microlab data was necessary and for this the PS data of the revision year 2001 have been choosen that were available in Microlab on 1 July 2004. These data were transferred to Airbag and are shown in column (1) of tables 1 and 3.

Mistakes (column (ii))
The PS data may contain several mistakes from the point of view of national accounts. For example: in the classification of individual entities of activity, it turned out in 2002 that a number of businesses were transferred in the General Business Register, because they were classified wrongly in 2001. Because of the national accounts' criterion of continuity in time, these transformations had already been picked up by National Accounts Department for the 2001 revision. Another example: analysis of PS data for 2001 showed significant level-shifts, which were not plausible compared with the corresponding levels in the national accounts before revision. This conclusion was confirmed in the confrontation of the supply of goods and services in iAGT. One possibility was that the level shift was not real, but was caused (in some way) by the introduction of the new survey system Impect, which was in its infancy at that moment.
As a consequence of this conclusion, the division responsible for the PS data (BES) carried out a quick scan of the quality of the data of the Production Statistics in the construction industry and for commercial services. It appeared that the application of the coordinated

population estimate technique had failed in the raising procedure for the surveyed entities in the production line of Impect. This caused an overestimation for industries with many small firms, because the fact that many small firms did not exist was not taken into account sufficiently. In addition, double counting was detected in the PS for construction, because of the observation of temporary combinations of entities for special construction projects.

White spaces and black activities (column (iii) and (iv))
Data according to Production Statistics are not always exhaustive for national accounts. For example, respondents will not take their 'black' activities into account when completing their PS questionnaires. In addition to these black activities, the source statistics also do not include certain white activities (white spaces), for example activities of households falling within the production boundary of the national accounts, such as the construction of an own house.

Market and basic prices (column (v))
In this first adaptation stage the valuation of production in basic prices is taken for granted. As the starting point in the process table, however, the variable 'value of production in market prices' is used. This variable, together with data on taxes and subsidies on products from the PS give the valuation in basic prices. The basic price is the price the producer receives for produced goods or services, minus taxes related to producing or selling the products, and plus the received subsidies for this.

Other (column (vi))
These adaptations are divers. The adjustments may be caused by consistency checks with other sources or by consistency rules in national accounts, e.g. when the PS surveys the gross administration of certain activities, whereas national accounts registers this activities net. Sometimes adjustments in the field of data validation or conceptual (definitional) adjustments are registered under this heading, because they could not be separated at the time the process table for 2001 was compiled.

3. Second stage of adjustment

The second stage of adjustment consists of six steps of general adjustments.

Gross research (column (viii))
The expenditure on research and development (R&D) of research departments of firms is visualised clearly in the national accounts. These activities are registered explicitly as auxiliary activities in the different industries and their production is used by the firms themselves. This registration has no consequence for the value added. In principle, the output of R&D intended for use in the same enterprise has to be valued on the basis of the estimated price, i.e. the same price R&D activity would have cost if it had been outsourced to a commercial entity. In practice, this output is valued to the basis of the total costs of production.

Investments in own-account software (column (ix))
The production of own-account software and databases is recorded under gross fixed capital formation (GFCF) as investments in intangible assets. As a consequence, this own-account production has to be valued in the national accounts. The production (output) and the value added in national accounts is raised by these estimated amounts, compared with the values according to the PS.

Financial Intermediaion Services Indirectly Measured (FISIM, column (x))
In the Production Statistics the amount according this national accounts concept is included implicitly in the operating profits of the firm. In the national accounts the FISIM amount is deducted from the operating profit and is added to the use of the firm. As a consequence, the

value added, as reported by the firm in the PS, is adjusted downwards in the national accounts.

Cost fraud (column (xi))
Small firms will try to claim costs in their administrations which are not purely commercial. The assumption is that these firms will claim (and report to the PS) intermediate consumption as too high, because private expenditure by the owner of the firm is also included (for example, a dinner with family or friends). For this reason, the intermediate consumption in the supply and use tables is corrected (downwards) and the correction is booked to the consumption expenditure of households. This cost fraud lowers the earnings from the firm, so they pay less tax. The assumption is that this occurs most in small firms of which the whole chain of activities is owned by one enterprise. This concerns mainly the use of services. The national accounts assume that firms with fewer than 10 employees commit a cost fraud of 2 percent of their use of services. The amounts calculated in this way for each industry, are used to lower the intermediate consumption as reported in the PS.

Income in kind (column (xii))
The item 'income in kind' contains all goods and services or other profits that are supplied by employers to their employees free of charge or against reduced prices, and which the employees can make use of in their private time and at their own discretion. These goods and services or other benefits are not necessary for the production process of the employer. On the other hand, this income in kind is a supplementary income for the employees: they would have to pay a market price if they bought these goods and services themselves. Examples of these transactions are the private use of a company car, the reduced travel fares for employees of transport companies and employers' childcare contributions. In the PS income in kind is booked under the costs of production. In the national accounts it is subtracted from the costs of production according to the PS, and added to the compensation of employees.

Inward and outward processing (column (xiii))
In the national accounts commodity flows sent abroad for significant processing or repair (although there is no transfer of ownership), are included in the complete gross value of imports and exports. These are goods sent to a producer abroad for certain, specific steps in the production process, after which they return to the owner-producer for further processing. This occurs mainly in textile production and in the production process of electronic products. In the PS for these industries this phenomenon is recorded net, i.e. only the balance of the service abroad is imputed to the costs of production in the PS. In the national accounts these PS figures are adjusted by raising the amounts for processing abroad. In practice, the value for production (output) and the value of intermediate consumption is raised by the same amount.

4. Third stage of adjustment

The third stage of adjustment is the balancing process in iAGT: the elimination of differences between supply and demand of goods and services. Decisions on how to eliminate these differences are taken on the basis of the judgement of the quality of various sources for determining the supply and demand. For example, in the balancing process of the figures for revision year 2001, data from foreign trade statistics were judged as more plausible than the data from the PS. As a consequence, the data of the PS were adjusted relatively often. The figures in table 1 (*column (xv)*) are relatively small, because they are the sum of a large number of balancing items (one for each commodity flow), that may be either positive or negative.

5. The initial (process) table for Impect related industries, 2001

After application of the three above-mentioned stages of adjustment of the source data in the national accounts production process, table 1 presents the results for the total of all industries where the Impect PS function as source statistics for output, intermediate consumption and value added.

Table 1. Three stages of handling Impect data to final estimate in national accounts, 2001

	Starting point 1-7-'04	Adjustments mistakes and exhaustiveness					Total adjusted sources
STAGE 1		Mista-kes	White spaces	Black activities	Taxes +/- subs	Other	
	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
Tot. Impect-PS	*billion euro*						
Output	593.4	-8.4	3.1	2.8	-0.7	-15.6	574.5
Interm. cons.	367.6	-8.9	0.5	0.4	0.0	-24.4	335.2
Value added	225.8	0.7	2.6	2.4	-0.7	8.8	239.6

	Adjustments to national accounts definitions (conceptual)						INPUT iAGT system
STAGE 2	Gross research	Own acc software	FISIM	Cost fraud	Income in kind	In/out process	
	(viii)	(ix)	(x)	(xi)	(xii)	(xiii)	(xiv)
Tot. Impect-PS	*billion euro*						
Output	2.9	0.7	0.0	0.0	0.0	3.8	582.0
Interm. cons.	2.9	0.0	5.3	-1.0	-1.5	3.8	344.7
Value added	0.0	0.7	-5.3	1.0	1.5	0.0	237.6

	INPUT iAGT	Balancing items	Final estimate national accounts
STAGE 3	(xiv)	(xv)	(xvi)
Tot. Impect-PS	*billion euro*		
Output	582.0	-1.3	580.7
Interm. cons.	344.7	-0.5	344.2
Valua added	237.6	-1.1	236.4

6. The process table for the Impect related industries, 2001

The compilation of the process table, according the format of the Compilation guide, is now quite simple. For each column of table 1 the relationship to the columns of the process table have to be determined. According to the rules of the Compilation guide, the relationship is the following (table 2).

Table 2. Relationship initial table to process table

Column initial table 1.	Column process table
i. Starting point Microlab	1. Survey and Censuses
ii. Mistakes	11. Data validation adjustments
iii.White activities	14. Explicit exhaustiveness
iv. Black activities	14. Explicit exhaustiveness
v. Taxes +/- subsidies	1. Surveys and Censuses
vi. Other	9. Other adjustments
viii. Gross research	12. Conceptual adjustments
ix. Own account software	12. Conceptual adjustments
x. FISIM	12. Conceptual adjustments
xi. Cost fraud	12. Conceptual adjustments
xii. Income in kind	12. Conceptual adjustments
xiii. Inward and outward processing	12. Conceptual adjustments
xv. Balancing items	15. Balancing adjustments

In table 3 the result for the process table for the total of all Impect related industries is shown.

Table 3. *Output, intermediate consumption and value added of Impect related industries (total), 2001*

	Basis for national accounts figures									
	Surv. cens.	Adm. rec.	Comb. data	Extrapolation and models (*) a.	b.	c.	d.	Tot.	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	billion euro									
Output	592.7								-15.6	577.1
Interm. cons.	367.6								-24.4	343.2
Value added	225.1								8.8	233.9

	Basis (Total)	Adjustments					Final estimate
		Data val	Concept.	Cut off	Exhaust.	Balancing	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	billion euro						
Output	577.1	-8.4	7.4		5.9	-1.3	580.7
Interm. cons.	343.2	-8.9	9.5		0.9	-0.5	344.2
Value added	233.9	0.7	-2.1		5.0	-1.1	236.4

(*) a. = Benchmark extrapolations, b. = Commodity Flow Method and ratios, c. = CFC (PIM) and imputed dwelling services, d. = other extrapolations and models.

ANNEX 3.2 PROCESS TABLE 2001

Compilation of GNI	Level of Details	Basis for NA Figures									Adjustments					Final estimate
		Surveys & Censuses	Administrative Records	Combined Data	Extrapolation and Models											
					Benchmark extrapolations	CFM and ratios	CFC(PIM) & Imputed Dw.	Other E&M	Total Extrap+Models	Other	Total	Data validation	Conceptual	(1) Explicit Cut-off	(1) Explicit exhaustiveness	Balancing	
PRODUCTION APPROACH	A17																
	TOTAL																
Output of goods and services (at basic prices)		655551	75884	19547	7317	4804	9849	68349	90319	-13530	827771	-10453	25724	106	9679	337	853164
Intermediate consumption (at purchasers' prices)		391434	39543	11321	3669	6416	0	23797	33882	-23584	452677	-12525	16816	76	3637	-688	461393
Gross value added (at basic prices)		264116	36341	8226	3648	-1612	9849	44552	56437	9973	375093	2072	6908	31	6643	1024	391771
	A Agriculture, hunting and forestry																
Output of goods and services (at basic prices)		2060	139	19547	1111				1111	-3	22831		75		26	-18	22914
Intermediate consumption (at purchasers' prices)		824	69	11321	524				524	-9	12729		292		8	3	13032
Gross value added (at basic prices)		1236	47	8226	587				587	6	10102		-217		18	-21	9882
	B Fishing																
Output of goods and services (at basic prices)			542						0		542						542
Intermediate consumption (at purchasers' prices)			236						0		236		3			8	247
Gross value added (at basic prices)			306						0		306		-3			-8	295
	C Mining and quarrying																
Output of goods and services (at basic prices)		9230							0	994	10224	4097	21			304	14646
Intermediate consumption (at purchasers' prices)		2138							0	970	3107	0	119			281	3507
Gross value added (at basic prices)		7092							0	25	7117	4097	-98			23	11139
	D Manufacture																
Output of goods and services (at basic prices)		209184							0	3213	212398	-2184	6164	0	0	167	216545
Intermediate consumption (at purchasers' prices)		153236							0	-330	152908	-2041	7441	0	0	-480	157828
Gross value added (at basic prices)		55948							0	3543	59491	-142	-1277	0	0	647	58719
	E Electricity																
Output of goods and services (at basic prices)		25754							0	-3688	22066		51			847	22964
Intermediate consumption (at purchasers' prices)		19932							0	-3218	16714		201			583	17498
Gross value added (at basic prices)		5823							0	-471	5352		-150			264	5466
	F Construction																
Output of goods and services (at basic prices)		69846							0	-52	69794	-6724	53		1471	62	64656
Intermediate consumption (at purchasers' prices)		46001							0	-638	45363	-4128	264		539	-87	41951
Gross value added (at basic prices)		23845							0	587	24431	-2596	-211		932	149	22705
	G Wholesale and retail trade, repair of vehicles and personal and HH goods																
Output of goods and services (at basic prices)		103992							0	-5369	98623	-4776	422		2361	-1342	95288
Intermediate consumption (at purchasers' prices)		49690							0	-4766	44924	-4787	310		340	247	41034
Gross value added (at basic prices)		54302							0	-604	53698	11	112		2022	-1588	54254
	H Hotels and restaurants																
Output of goods and services (at basic prices)		14598							0	-163	14435	930	5		757	-33	16094
Intermediate consumption (at purchasers' prices)		7865							0	-188	7677	543	86		0	-72	8234
Gross value added (at basic prices)		6733							0	25	6758	387	-81		757	39	7860
	I Transport, storage and communication																
Output of goods and services (at basic prices)		71031							0	-9304	61727	1256	338			14	63335
Intermediate consumption (at purchasers' prices)		44151							0	-9502	34649	-215	531			6	34971
Gross value added (at basic prices)		26880							0	199	27079	1471	-193			7	28364
	J Financial intermediation																
Output of goods and services (at basic prices)		4687	20401	0	0	4804	0	1206	6010		31078	0	17478	64	0	883	49503
Intermediate consumption (at purchasers' prices)		1535	15716	0	0	6416	0	430	6846		24099	-2721	2530	64	0	1160	25156
Gross value added (at basic prices)		3132	4683	0	0	-1612	0	776	-836		6979	2721	14948	0	0	-363	24345
	K Real estate, renting and business activity																
Output of goods and services (at basic prices)		98400	0	0	0	0	0	41883	41883	838	141122	-1535	521	0	4185	-568	143725
Intermediate consumption (at purchasers' prices)		49562	0	0	0	0	0	13935	13935	-5801	57696	1249	546	0	1907	-2443	58955
Gross value added (at basic prices)		48837	0	0	0	0	0	27948	27948	6640	83426	-2784	-25	0	2278	1876	84770
	K ___Services of owner-occupied dwellings (104)																
Output of goods and services (at basic prices)								17294	17294		17294					510	17804
Intermediate consumption (at purchasers' prices)								4674	4674		4674					138	4812
Gross value added (at basic prices)								12620	12620		12620					372	12992
	L Public administration and defence; compulsory social security																
Output of goods and services (at basic prices)			40987	0	0	0	7625	564	8189		49156	-1498	275	0	0	-41	47892
Intermediate consumption (at purchasers' prices)			19912	0	0	0	0	196	196		20108	-473	275	0	0	-32	19876
Gross value added (at basic prices)			21057	0	0	0	7625	368	7993		29050	-1025	0	0	0	-9	28016
	M Education																
Output of goods and services (at basic prices)		0	12088	0	0	0	1814	8545	10359		22427	-93	104	0	0	-10	22428
Intermediate consumption (at purchasers' prices)		0	2888	0	0	0	0	2041	2041		4907	-92	104	0	0	-9	4910
Gross value added (at basic prices)		0	9202	0	0	0	1814	6504	8318		17520	-1	0	0	0	-1	17518
	N Health and social work																
Output of goods and services (at basic prices)		35431	0	0	0	0	0	6055	6055		41486	-345	36	42	879	-178	41920
Intermediate consumption (at purchasers' prices)		9785	0	0	0	0	0	1679	1679		11464	-96	10	12	244	-113	11620
Gross value added (at basic prices)		25646	0	0	0	0	0	4376	4376		30022	-249	26	31	635	-188	30277
	O Other community, social and personal service activities																
Output of goods and services (at basic prices)		11359	1798	0	4581	0	410	10096	15087	1	28227	419	181	0	0	250	29087
Intermediate consumption (at purchasers' prices)		6716	744	0	3145	0	0	5516	8661	-22	16099	236	319	0	0	132	16786
Gross value added (at basic prices)		4643	1046	0	1436	0	410	4580	6426	23	12128	183	-138	0	0	118	12301
	P Private households with employed persons																
Output of goods and services (at basic prices)					1625				1625		1625						1625
Intermediate consumption (at purchasers' prices)					0				0		0						0
Gross value added (at basic prices)					1625				1625		1625						1625
(global) FISIM									0		0		5785				5785
Taxes on products		0	54112	0	0	0	0	0	0	0	54112	0	0	0	0	0	54112
Value added type taxes			33517						0		33517						33517
Taxes and duties on imports, except VAT			7544						0		7544						7544
Other taxes on products			13051						0		13051						13051
Subsidies on products			3937						0		3937						3937
Residual item											0						
Gross domestic product		264116	86516	8226	3648	-1612	9849	44552	56437	9973	425268	2072	12693	31	6643	1024	447731
EXPENDITURE APPROACH																	
Total final consumption expenditure		4107	89470	0	0	83452	28559	16432	128443	80143	302163	-6282	23925	0	0	5823	325629
Household final consumption expenditure	Total	4107	6274	0	0	80534	17792	7112	105438	80143	195962	-3923	23439	0	0	4988	220466
	01 - Food and non-alcoholic beverages	124						45	45	23455	23624	-826	1384			359	24488
	02 - Alcoholic beverages, tobacco and na	0							0	4535	4535	508	1056			218	6818
	03 - Clothing and footwear	18				257			257	12415	12691	-2136	2093			508	13148
	04 - Housing, water, electricity, gas and ot	21	6274			14742	17777		32519	3743	42557	-1098	2123			1699	45190
	05 - Furnishings, household equipment a	0				2093	15		2015	14107	16122	-2603	2295			347	16160
	06 - Health	31				5764			5764	1726	7521	1025	266			848	9761
	07 - Transport	17				8754		6959	15713	1156	16886	3516	3280			459	24133
	08 - Communication	0				6537			6537	685	7202	-305	1397			796	9090
	09 - Recreation and culture	198				9532		79	9611	12486	22295	-1588	2378			1035	24137
	10 - Education	0				1114			1114	0	1114	0	15			87	1216
	11 - Restaurants and hotels	0				10856			10856	0	10856	0	1021			206	12083
	12 - Miscellaneous goods and services	2				20978		29	21007	5538	26567	-438	6859			606	32477
	Transition to national concept	3698				0			0	0	3698	0	-724			-1067	1967
						0			0		0						0
NPISH final consumption expenditure						2918			2918		2918					860	3778
General government final consumption expenditure			83196				10767	9328	20087		103283	-2359	486			-25	101385
Gross fixed capital formation	Total	33113	25224	0	0	25587	0	9269	34856	709	93902	0	0	0	0	771	94673
	1 Products of agriculture, forestry, fis	180	0			0		0	0	147	327					69	396
	2 Metal products and machinery equ	14760	2743			0		786	786	6	18295					103	18398
P.51	3 Transport equipment	6826	2079			0		-419	-419	18	8503					-84	8419
	4 Construction of housing	0	3979			20253		2475	22728	0	26707					482	27189
	5 Other constructions	7738	14718			775		2455	3230	516	26202					143	26345
	6 Other products	3609	1709			4559		3972	8531	22	13871					58	13929
Changes in inventories		792							0		792					618	1410
Acquisitions less disposals of valuables						118			118		118					-10	108
Exports of goods and services		211130	0		0	0	0	98316	98316		309446	-4247	-2116		0	-1867	301216
goods		211130						30211	30211		241341	-4247				-373	236721
services								68105	68105		68105		-2116			-1494	64495
Imports of goods and services		191560	0		0	0	0	85604	85604		277164	-3111	-2116		0	3368	275305
goods		191560						26771	26771		218331	-3111	-2116			1229	214333
services								58833	58833		58833					2139	60972
Residual item									0		0						0
Gross domestic product		57582	114694	0	0	109157	28559	38413	176129	80852	429257	-7418	23925	0	0	1967	447731
INCOME APPROACH																	
Compensation of employees		0	220299	0	0	0	0	5163	5163		225462	0	0	0	2850	-922	227390
Non-Financial Corporations		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	154574
Financial Corporations		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	13399
General Government		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	42820
Households		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	14862
NPISH		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	1735
(2) Gross operating surplus		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	170196
Non-Financial Corporations		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	97796
Financial Corporations		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	10536
General Government		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	10767
Households		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	50907
NPISH		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	190
(2) Mixed income		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	0
Taxes on production and imports		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	57892
Subsidies		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	7747
Residual item																	0
Gross domestic product		pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	447731
Gross National Income																	
Compensation of employees received from the rest of the world		540						749	749		1289						1289
Compensation of employees paid to the rest of the world		1100			-179			515	336		1436						1436
Property income received from the rest of the world		119993			4427			74	4501		124496	10615	-1008				134103
Property income paid to the rest of the world		123163			10			266	276		123439	5169	-96				128512
Taxes on production and imports			3134						0		3134						3134
Subsidies			1069						0		1069						1069
Gross national income		260388	84451	8226	8244	-1612	9849	44594	61075	9973	424113	7518	11781	31	6643	1024	451110

(1) Explicit cut-off and exhaustiveness adjustments - Further detailing of these adjustments could be introduced from the "Tabular Approach"
(2) Gross operating surplus - Member States that have detailed source data (independent) income measures, such as Ireland, France, and the UK, the level of details of the gross operating surplus must be increased to include a breakdown by sectors

Compilation of GNI	Level of Details	Basis for NA Figures										Adjustments					Final estimate
		Surveys & Censuses	Administrative Records	Combined Data	Extrapolation and Models					Other	Total	Data validation	Conceptual	(1) Explicit Cut-off	(1) Explicit exhaustiveness	Balancing	
					Benchmark extrapolations	CFM and ratios	CFC/PIM) & Imputed Dw.	Other E&M	Total Extrap+Models								
PRODUCTION APPROACH	A17 TOTAL																
Output of goods and services (at basic prices)																	
Intermediate consumption (at purchasers' prices)																	
Gross value added (at basic prices)																	
	A Agriculture, hunting and forestry																
Output of goods and services (at basic prices)		§ 3.7	§ 3.7	§ 3.7	§ 3.7				§ 3.7	§ 3.7	§ 3.7		§ 3.7		§ 3.7	§ 3.7	§ 3.7
Intermediate consumption (at purchasers' prices)		§ 3.7	§ 3.7	§ 3.7	§ 3.7				§ 3.7	§ 3.7	§ 3.7		§ 3.7		§ 3.7	§ 3.7	§ 3.7
Gross value added (at basic prices)		§ 3.7	§ 3.7	§ 3.7	§ 3.7				§ 3.7	§ 3.7	§ 3.7		§ 3.7		§ 3.7	§ 3.7	§ 3.7
	B Fishing																
Output of goods and services (at basic prices)			§ 3.8								§ 3.8		§ 3.8			§ 3.8	§ 3.8
Intermediate consumption (at purchasers' prices)			§ 3.8								§ 3.8		§ 3.8			§ 3.8	§ 3.8
Gross value added (at basic prices)			§ 3.8								§ 3.8		§ 3.8			§ 3.8	§ 3.8
	C Mining and quarrying																
Output of goods and services (at basic prices)		§ 3.9								§ 3.9	§ 3.9	§ 3.9	§ 3.9			§ 3.9	§ 3.9
Intermediate consumption (at purchasers' prices)		§ 3.9								§ 3.9	§ 3.9	§ 3.9	§ 3.9			§ 3.9	§ 3.9
Gross value added (at basic prices)		§ 3.9								§ 3.9	§ 3.9	§ 3.9	§ 3.9			§ 3.9	§ 3.9
	D Manufacture																
Output of goods and services (at basic prices)		§ 3.10								§ 3.10	§ 3.10	§ 3.10	§ 3.10			§ 3.10	§ 3.10
Intermediate consumption (at purchasers' prices)		§ 3.10								§ 3.10	§ 3.10	§ 3.10	§ 3.10			§ 3.10	§ 3.10
Gross value added (at basic prices)		§ 3.10								§ 3.10	§ 3.10	§ 3.10	§ 3.10			§ 3.10	§ 3.10
	E Electricity																
Output of goods and services (at basic prices)		§ 3.11								§ 3.11	§ 3.11		§ 3.11			§ 3.11	§ 3.11
Intermediate consumption (at purchasers' prices)		§ 3.11								§ 3.11	§ 3.11		§ 3.11			§ 3.11	§ 3.11
Gross value added (at basic prices)		§ 3.11								§ 3.11	§ 3.11		§ 3.11			§ 3.11	§ 3.11
	F Construction																
Output of goods and services (at basic prices)		§ 3.12								§ 3.12	§ 3.12	§ 3.12	§ 3.12		§ 3.12	§ 3.12	§ 3.12
Intermediate consumption (at purchasers' prices)		§ 3.12								§ 3.12	§ 3.12	§ 3.12	§ 3.12		§ 3.12	§ 3.12	§ 3.12
Gross value added (at basic prices)		§ 3.12								§ 3.12	§ 3.12	§ 3.12	§ 3.12		§ 3.12	§ 3.12	§ 3.12
	G Wholesale and retail trade, repair of vehicles and personal and HH goods																
Output of goods and services (at basic prices)		§ 3.13								§ 3.13	§ 3.13	§ 3.13	§ 3.13		§ 3.13	§ 3.13	§ 3.13
Intermediate consumption (at purchasers' prices)		§ 3.13								§ 3.13	§ 3.13	§ 3.13	§ 3.13		§ 3.13	§ 3.13	§ 3.13
Gross value added (at basic prices)		§ 3.13								§ 3.13	§ 3.13	§ 3.13	§ 3.13		§ 3.13	§ 3.13	§ 3.13
	H Hotels and restaurants																
Output of goods and services (at basic prices)		§ 3.14								§ 3.14	§ 3.14	§ 3.14	§ 3.14		§ 3.14	§ 3.14	§ 3.14
Intermediate consumption (at purchasers' prices)		§ 3.14								§ 3.14	§ 3.14	§ 3.14	§ 3.14		§ 3.14	§ 3.14	§ 3.14
Gross value added (at basic prices)		§ 3.14								§ 3.14	§ 3.14	§ 3.14	§ 3.14		§ 3.14	§ 3.14	§ 3.14
	I Transport, storage and communication																
Output of goods and services (at basic prices)		§ 3.15								§ 3.15	§ 3.15	§ 3.15	§ 3.15			§ 3.15	§ 3.15
Intermediate consumption (at purchasers' prices)		§ 3.15								§ 3.15	§ 3.15	§ 3.15	§ 3.15			§ 3.15	§ 3.15
Gross value added (at basic prices)		§ 3.15								§ 3.15	§ 3.15	§ 3.15	§ 3.15			§ 3.15	§ 3.15
	J Financial intermediation																
Output of goods and services (at basic prices)		§ 3.16	§ 3.16			§ 3.16		§ 3.16	§ 3.16		§ 3.16	§ 3.16	§ 3.16	§ 3.16		§ 3.16	§ 3.16
Intermediate consumption (at purchasers' prices)		§ 3.16	§ 3.16			§ 3.16		§ 3.16	§ 3.16		§ 3.16	§ 3.16	§ 3.16	§ 3.16		§ 3.16	§ 3.16
Gross value added (at basic prices)		§ 3.16	§ 3.16			§ 3.16		§ 3.16	§ 3.16		§ 3.16	§ 3.16	§ 3.16	§ 3.16		§ 3.16	§ 3.16
	K Real estate, renting and business activity																
Output of goods and services (at basic prices)		§ 3.17						§ 3.17	§ 3.17	§ 3.17	§ 3.17	§ 3.17	§ 3.17		§ 3.17	§ 3.17	§ 3.17
Intermediate consumption (at purchasers' prices)		§ 3.17						§ 3.17	§ 3.17	§ 3.17	§ 3.17	§ 3.17	§ 3.17		§ 3.17	§ 3.17	§ 3.17
Gross value added (at basic prices)		§ 3.17						§ 3.17	§ 3.17	§ 3.17	§ 3.17	§ 3.17	§ 3.17		§ 3.17	§ 3.17	§ 3.17
	_K ____Services of owner-occupied dwellings (104)																
Output of goods and services (at basic prices)								§ 3.17	§ 3.17		§ 3.17					§ 3.17	§ 3.17
Intermediate consumption (at purchasers' prices)								§ 3.17	§ 3.17		§ 3.17					§ 3.17	§ 3.17
Gross value added (at basic prices)								§ 3.17	§ 3.17		§ 3.17					§ 3.17	§ 3.17
	L Public administration and defence; compulsory social security																
Output of goods and services (at basic prices)			§ 3.18				§ 3.18	§ 3.18	§ 3.18	§ 3.18		§ 3.18	§ 3.18			§ 3.18	§ 3.18
Intermediate consumption (at purchasers' prices)			§ 3.18				§ 3.18	§ 3.18	§ 3.18	§ 3.18		§ 3.18	§ 3.18			§ 3.18	§ 3.18
Gross value added (at basic prices)			§ 3.18				§ 3.18	§ 3.18	§ 3.18	§ 3.18		§ 3.18	§ 3.18			§ 3.18	§ 3.18
	M Education																
Output of goods and services (at basic prices)			§ 3.19				§ 3.19	§ 3.19	§ 3.19		§ 3.19	§ 3.19	§ 3.19			§ 3.19	§ 3.19
Intermediate consumption (at purchasers' prices)			§ 3.19				§ 3.19	§ 3.19	§ 3.19		§ 3.19	§ 3.19	§ 3.19			§ 3.19	§ 3.19
Gross value added (at basic prices)			§ 3.19				§ 3.19	§ 3.19	§ 3.19		§ 3.19	§ 3.19	§ 3.19			§ 3.19	§ 3.19
	N Health and social work																
Output of goods and services (at basic prices)		§ 3.20						§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20
Intermediate consumption (at purchasers' prices)		§ 3.20						§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20
Gross value added (at basic prices)		§ 3.20						§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20	§ 3.20
	O Other community, social and personal service activities																
Output of goods and services (at basic prices)		§ 3.21	§ 3.21		§ 3.21		§ 3.21	§ 3.21	§ 3.21	§ 3.21	§ 3.21	§ 3.21	§ 3.21			§ 3.21	§ 3.21
Intermediate consumption (at purchasers' prices)		§ 3.21	§ 3.21		§ 3.21		§ 3.21	§ 3.21	§ 3.21	§ 3.21	§ 3.21	§ 3.21	§ 3.21			§ 3.21	§ 3.21
Gross value added (at basic prices)		§ 3.21	§ 3.21		§ 3.21		§ 3.21	§ 3.21	§ 3.21	§ 3.21	§ 3.21	§ 3.21	§ 3.21			§ 3.21	§ 3.21
	P Private households with employed persons																
Output of goods and services (at basic prices)					§ 3.22				§ 3.22		§ 3.22						§ 3.22
Intermediate consumption (at purchasers' prices)					§ 3.22				§ 3.22		§ 3.22						§ 3.22
Gross value added (at basic prices)					§ 3.22				§ 3.22		§ 3.22						§ 3.22
(global) FISIM													§ 3.6				§ 3.6
Taxes on products																	
Value added type taxes			§ 3.24, § 3.25								§ 3.24, § 3.25						§ 3.24, § 3.25
Taxes and duties on imports, except VAT			§ 3.24								§ 3.24						§ 3.24
Other taxes on products			§ 3.24								§ 3.24						§ 3.24
Subsidies on products			§ 3.26								§ 3.26						§ 3.26
Residual item																	
Gross domestic product																	
EXPENDITURE APPROACH																	
Total final consumption expenditure																	
Household final consumption expenditure	Total	**§ 5.7**	**§ 5.7**			**§ 5.7**	**§ 5.7**	**§ 5.7**	**§ 5.7**	**§ 5.7**	**§ 5.7**	**§ 5.7**	**§ 5.7**			**§ 5.7**	**§ 5.7**
COICOP 1+4dig)	01 - Food and non-alcoholic beverages	§ 5.7						§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7			§ 5.7	§ 5.7
	02 - Alcoholic beverages, tobacco and narcotics									§ 5.7	§ 5.7	§ 5.7	§ 5.7			§ 5.7	§ 5.7
	03 - Clothing and footwear	§ 5.7				§ 5.7			§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7			§ 5.7	§ 5.7
	04 - Housing, water, electricity, gas and other fuels	§ 5.7	§ 5.7			§ 5.7	§ 5.7		§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7			§ 5.7	§ 5.7
	05 - Furnishings, household equipment and routine household maintenance					§ 5.7	§ 5.7		§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7			§ 5.7	§ 5.7
	06 - Health	§ 5.7				§ 5.7			§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7			§ 5.7	§ 5.7
	07 - Transport	§ 5.7				§ 5.7		§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7			§ 5.7	§ 5.7
	08 - Communication					§ 5.7			§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7			§ 5.7	§ 5.7
	09 - Recreation and culture	§ 5.7				§ 5.7		§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7			§ 5.7	§ 5.7
	10 - Education					§ 5.7			§ 5.7		§ 5.7		§ 5.7			§ 5.7	§ 5.7
	11 - Restaurants and hotels					§ 5.7			§ 5.7		§ 5.7		§ 5.7			§ 5.7	§ 5.7
	12 - Miscellaneous goods and services	§ 5.7				§ 5.7		§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7	§ 5.7			§ 5.7	§ 5.7
	Transition to national concept																
NPISH final consumption expenditure						**§ 5.8**			**§ 5.8**		**§ 5.8**					**§ 5.8**	**§ 5.8**
General government final consumption expenditure			**§ 5.9**				**§ 5.9**	**§ 5.9**	**§ 5.9**		**§ 5.9**	**§ 5.9**	**§ 5.9**			**§ 5.9**	**§ 5.9**
Gross fixed capital formation	Total	**§ 5.10**	**§ 5.10**			**§ 5.10**		**§ 5.10**	**§ 5.10**	**§ 5.10**	**§ 5.10**					**§ 5.10**	**§ 5.10**
IPP	1 Products of agriculture, forestry, fishery and aquaculture	§ 5.10						§ 5.10	§ 5.10	§ 5.10	§ 5.10					§ 5.10	§ 5.10
	2 Metal products and machinery equipment	§ 5.10	§ 5.10					§ 5.10	§ 5.10	§ 5.10	§ 5.10					§ 5.10	§ 5.10
	3 Transport equipment	§ 5.10	§ 5.10					§ 5.10	§ 5.10	§ 5.10	§ 5.10					§ 5.10	§ 5.10
	4 Construction of housing		§ 5.10			§ 5.10		§ 5.10	§ 5.10		§ 5.10					§ 5.10	§ 5.10
	5 Other constructions	§ 5.10, § 5.12	§ 5.10, § 5.12			§ 5.10, § 5.12		§ 5.10, § 5.12	§ 5.10, § 5.12	§ 5.10, § 5.12	§ 5.10, § 5.12					§ 5.10, § 5.12	§ 5.10, § 5.12
	6 Other products	§ 5.10, § 5.11	§ 5.10, § 5.11			§ 5.10, § 5.11		§ 5.10, § 5.11	§ 5.10, § 5.11	§ 5.10, § 5.11	§ 5.10, § 5.11					§ 5.10, § 5.11	§ 5.10, § 5.11
Changes in inventories		**§ 5.13**									**§ 5.13**					**§ 5.13**	**§ 5.13**
Acquisitions less disposals of valuables						**§ 5.14**			**§ 5.14**		**§ 5.14**					**§ 5.14**	**§ 5.14**
Exports of goods and services																	
goods		§ 5.15						§ 5.15	§ 5.15		§ 5.15	§ 5.15				§ 5.15	§ 5.15
services								§ 5.16	§ 5.16		§ 5.16		§ 5.16			§ 5.16	§ 5.16
Imports of goods and services																	
goods		§ 5.17						§ 5.17	§ 5.17		§ 5.17	§ 5.17	§ 5.17			§ 5.17	§ 5.17
services								§ 5.18	§ 5.18		§ 5.18					§ 5.18	§ 5.18
Residual item																	
Gross domestic product																	
INCOME APPROACH																	
Compensation of employees			**§ 4.0, § 4.1, § 4.7**					**§ 4.0, § 4.1, § 4.7**	**§ 4.0, § 4.1, § 4.7**		**§ 4.0, § 4.1, § 4.7**				**§ 4.0, § 4.1, § 4.7**	**§ 4.0, § 4.1, § 4.7**	**§ 4.0, § 4.1, § 4.7**
Non-Financial Corporations																	§ 4.0, § 4.1, § 4.7
Financial Corporations																	§ 4.0, § 4.1, § 4.7
General Government																	§ 4.0, § 4.1, § 4.7
Households																	§ 4.0, § 4.1, § 4.7
NPISH																	§ 4.0, § 4.1, § 4.7
(2) Gross operating surplus																	**§ 4.0, § 4.1, § 4.10**
Non-Financial Corporations																	§ 4.0, § 4.1, § 4.10
Financial Corporations																	§ 4.0, § 4.1, § 4.10
General Government																	§ 4.0, § 4.1, § 4.10
Households																	§ 4.0, § 4.1, § 4.10
NPISH																	§ 4.0, § 4.1, § 4.10
(2) Mixed income																	
Taxes on production and imports																	
Subsidies																	§ 4.8
Residual item																	§ 4.9
Gross domestic product																	
Gross National Income																	
Compensation of employees received from the rest of the world		§ 8.0 & § 8.1						§ 8.1									
Compensation of employees paid to the rest of the world		§ 8.0 & § 8.1						§ 8.1									
Property income received from the rest of the world		§ 8.0, § 8.4, § 8.5, § 8.4			§ 8.4 & § 8.5			§ 8.7				§ 8.4 & § 8.5				§ 8.4	
Property income paid to the rest of the world		§ 8.0, § 8.4, § 8.5, § 8.6 & § 8.7			§ 8.4 & § 8.5			§ 8.7				§ 8.4, § 8.5 & § 8.6				§ 8.5	
Taxes on production and imports		§ 8.0 & § 8.2															
Subsidies		§ 8.0 & § 8.3															
Gross national income																	

(1) Explicit cut-off and exhaustiveness adjustments - Further detailing of these adjustments could be introduced from the "Tabular Approach"
(2) Gross operating surplus - Member States that have detailed source data (independent) income measures, such as Ireland, France, and the UK, the level of details of the gross operating surplus must be increased to include a breakdown by sectors

Compilation of GNI	Level of Details	Basis for NA Figures									Adjustments					Final estimate
		Surveys & Censuses	Administrative Records	Combined Data	Extrapolation and Models					Other	Total	Data validation	Conceptual	(1) Explicit Cut-off	(1) Explicit exhaustiveness	Balancing	
					Benchmark extrapolations	CFM and ratios	CFC(PIM) & imputed Dw.	Other E&M	Total Extrap+Models								
PRODUCTION APPROACH	AT	TOTAL															
Output of goods and services (at basic prices)																	
Intermediate consumption (at purchasers' prices)																	
Gross value added (at basic prices)		%	67,4	9,3	2,1	0,9	-0,4	2,5	11,4	14,4	2,5	95,7	0,5	1,8	0,0	1,7	0,3	100,0
	A	Agriculture, hunting and forestry																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	0,3	0,0	2,1	0,1	0,0	0,0	0,0	0,1	0,0	2,6	0,0	-0,1	0,0	0,0	0,0	2,5
	B	Fishing																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,1
	C	Mining and quarrying																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	1,8	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,8	1,0	0,0	0,0	0,0	0,0	2,8
	D	Manufacture																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	14,3	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,9	15,2	0,0	-0,3	0,0	0,0	0,2	15,0
	E	Electricity																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	1,5	0,0	0,0	0,0	0,0	0,0	0,0	0,0	-0,1	1,4	0,0	0,0	0,0	0,0	0,1	1,4
	F	Construction																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	6,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,1	6,2	-0,7	-0,1	0,0	0,2	0,0	6,8
	G	Wholesale and retail trade, repair of vehicles and personal a																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	13,9	0,0	0,0	0,0	0,0	0,0	0,0	0,0	-0,2	13,7	0,0	0,0	0,0	0,3	-0,4	13,6
	H	Hotels and restaurants																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	1,7	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,7	0,1	0,0	0,0	0,2	0,0	2,0
	I	Transport, storage and communication																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	6,9	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,1	6,9	0,4	0,0	0,0	0,0	0,0	7,3
	J	Financial intermediation																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	0,8	1,2	0,0	0,0	-0,4	0,0	0,2	-0,2	0,0	1,8	0,7	3,8	0,0	0,0	-0,1	6,2
	K	Real estate, renting and business activity																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	12,5	0,0	0,0	0,0	0,0	0,0	7,1	7,1	1,7	21,3	-0,7	0,0	0,0	0,8	0,5	21,9
	K.1	Services of owner-occupied dwellings (104)																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	0,0	0,0	0,0	0,0	0,0	0,0	3,2	3,2	0,0	3,2	0,0	0,0	0,0	0,0	0,1	3,3
	L	Public administration and defence; compulsory social secur																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	0,0	5,4	0,0	0,0	0,0	1,9	0,1	2,0	0,0	7,4	-0,3	0,0	0,0	0,0	0,0	7,2
	M	Education																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	0,0	2,3	0,0	0,0	0,0	0,5	1,7	2,1	0,0	4,5	0,0	0,0	0,0	0,0	0,0	4,5
	N	Health and social work																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	6,5	0,0	0,0	0,0	0,0	0,0	1,1	1,1	0,0	7,7	-0,1	0,0	0,0	0,2	0,0	7,7
	O	Other community, social and personal service activities																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	1,2	0,3	0,0	0,4	0,0	0,1	1,2	1,6	0,0	3,1	0,0	0,0	0,0	0,0	0,0	3,1
	P	Private households with employed persons																
Output of goods and services (at basic prices)																		
Intermediate consumption (at purchasers' prices)																		
Gross value added (at basic prices)		%	0,0	0,0	0,0	0,4	0,0	0,0	0,0	0,4	0,0	0,4	0,0	0,0	0,0	0,0	0,0	0,4
(global) FISIM		%	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,3	0,0	0,0	0,0	1,3
Taxes on products		%	0,0	12,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	12,1	0,0	0,0	0,0	0,0	0,0	12,1
Value added type taxes		%	0,0	7,5	0,0	0,0	0,0	0,0	0,0	0,0	0,0	7,5	0,0	0,0	0,0	0,0	0,0	7,5
Taxes and duties on imports, except VAT		%	0,0	1,7	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,7	0,0	0,0	0,0	0,0	0,0	1,7
Other taxes on products		%	0,0	2,9	0,0	0,0	0,0	0,0	0,0	0,0	0,0	2,9	0,0	0,0	0,0	0,0	0,0	2,9
Subsidies on products		%	0,0	0,9	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,9	0,0	0,0	0,0	0,0	0,0	0,9
Residual item			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross domestic product		%	59,0	19,3	1,8	0,8	-0,4	2,2	10,0	12,6	2,2	95,0	0,5	2,8	0,0	1,5	0,2	100,0
EXPENDITURE APPROACH																		
Total final consumption expenditure			0,9	20,0	0,0	0,0	18,6	6,4	3,7	28,7	17,9	67,5	-1,4	5,3	0,0	0,0	1,3	72,7
Household final consumption expenditure		Total (%)	0,9	1,4	0,0	0,0	18,0	4,4	1,6	23,5	17,9	43,8	-0,9	5,2	0,0	0,0	1,1	49,2
		01 - Food and non-alcoholic beverages	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	5,2	5,3	-0,2	0,2	0,0	0,0	0,1	5,5
		02 - Alcoholic beverages, tobacco and narcotics	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,1	1,1	0,1	0,2	0,0	0,0	0,0	1,3
		03 - Clothing and footwear	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,1	2,8	2,8	-0,5	0,5	0,0	0,0	0,1	2,8
		04 - Housing, water, electricity, gas and other fuels	0,0	1,4	0,0	0,0	3,3	4,0	0,0	7,3	0,8	9,5	-0,2	0,5	0,0	0,0	0,4	10,1
		05 - Furnishings, household equipment and routine household mai	0,0	0,0	0,0	0,0	0,4	0,0	0,0	0,5	3,2	3,8	-0,5	0,5	0,0	0,0	0,1	3,8
		06 - Health	0,0	0,0	0,0	0,0	1,3	0,0	0,0	1,3	0,4	1,7	0,2	0,1	0,0	0,0	0,2	2,2
	COICOP (1-digit)	07 - Transport	0,0	0,0	0,0	0,0	2,0	0,0	1,6	3,5	0,3	3,8	0,8	0,7	0,0	0,0	0,1	5,4
		08 - Communication	0,0	0,0	0,0	0,0	1,5	0,0	0,0	1,5	0,1	1,6	-0,1	0,3	0,0	0,0	0,2	2,0
		09 - Recreation and culture	0,0	0,0	0,0	0,0	2,1	0,0	0,0	2,1	2,8	5,0	-0,4	0,5	0,0	0,0	0,2	5,4
		10 - Education	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,2	0,0	0,2	0,0	0,0	0,0	0,0	0,0	0,2
		11 - Restaurants and hotels	0,0	0,0	0,0	0,0	2,4	0,0	0,0	2,4	0,0	2,4	0,0	0,3	0,0	0,0	0,0	2,7
		12 - Miscellaneous goods and services	0,0	0,0	0,0	0,0	4,7	0,0	0,0	4,7	1,2	5,9	-0,1	1,5	0,0	0,0	-0,1	7,3
		Transition to national concept	0,8	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,8	0,0	-0,2	0,0	0,0	-0,2	0,4
NPISH final consumption expenditure		%	0,0	0,0	0,0	0,0	0,7	0,0	0,0	0,7	0,0	0,7	0,0	0,0	0,0	0,0	0,2	0,8
General government final consumption expenditure		%	0,0	18,6	0,0	0,0	0,0	2,4	2,1	4,5	0,0	23,1	-0,5	0,1	0,0	0,0	0,0	22,6
Gross fixed capital formation		Total (%)	7,4	5,6	0,0	0,0	5,7	0,0	2,1	7,8	0,2	21,0	0,0	0,0	0,0	0,0	0,2	21,1
	1	Products of agriculture, forestry, fishery and aquaculture	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,1
	2	Metal products and machinery equipment	3,3	0,8	0,0	0,0	0,0	0,0	0,2	0,2	0,0	4,1	0,0	0,0	0,0	0,0	0,0	4,1
	3	Transport equipment	1,5	0,3	0,0	0,0	0,0	0,0	-0,1	-0,1	0,0	1,8	0,0	0,0	0,0	0,0	0,0	1,8
PM	4	Construction of housing	0,0	0,0	0,0	0,0	4,5	0,0	0,6	5,1	0,0	5,0	0,0	0,0	0,0	0,0	0,1	5,1
	5	Other constructions	1,7	3,3	0,0	0,0	0,2	0,0	0,5	0,7	0,1	5,9	0,0	0,0	0,0	0,0	0,0	5,9
	6	Other products	0,8	0,4	0,0	0,0	1,0	0,0	0,8	1,8	0,0	3,1	0,0	0,0	0,0	0,0	0,0	3,1
Changes in inventories		%	0,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,1	0,3
Acquisitions less disposals of valuables		%	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
Exports of goods and services		%	47,2	0,0	0,0	0,0	0,0	0,0	22,0	22,0	0,0	69,1	-0,9	-0,5	0,0	0,0	-0,4	67,3
goods		%	47,2	0,0	0,0	0,0	0,0	0,0	6,7	6,7	0,0	53,9	-0,9	0,0	0,0	0,0	-0,1	52,9
services		%	0,0	0,0	0,0	0,0	0,0	0,0	15,2	15,2	0,0	15,2	0,0	-0,5	0,0	0,0	-0,3	14,4
Imports of goods and services		%	42,9	0,0	0,0	0,0	0,0	0,0	19,1	19,1	0,0	61,9	-0,7	-0,5	0,0	0,0	0,8	61,5
goods		%	42,9	0,0	0,0	0,0	0,0	0,0	6,0	6,0	0,0	48,8	-0,7	-0,5	0,0	0,0	0,3	47,9
services		%	0,0	0,0	0,0	0,0	0,0	0,0	13,1	13,1	0,0	13,1	0,0	0,0	0,0	0,0	0,5	13,6
Residual item			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
Gross domestic product		%	12,9	25,6	0,0	0,0	24,4	6,4	8,6	39,3	18,1	95,9	-1,7	5,3	0,0	0,0	0,4	100,0
INCOME APPROACH																		
Compensation of employees		%	0,0	49,2	0,0	0,0	0,0	0,0	1,2	1,2	0,0	50,4	0,0	0,0	0,0	0,6	-0,2	50,8
Non-Financial Corporations		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	34,5
Financial Corporations		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	3,0
General Government		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	9,6
Households		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	3,3
NPISH		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	0,4
(2) Gross operating surplus		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	38,0
Non-Financial Corporations		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	21,8
Financial Corporations		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	2,4
General Government		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	2,4
Households		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	11,4
NPISH		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	0,0
(2) Mixed income		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	0,0
Taxes on production and imports		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	12,9
Subsidies		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	1,7
Residual item			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
Gross domestic product		%	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	########	########	#WAARDE!	########	########	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	#WAARDE!	100,0
Gross National Income																		
Compensation of employees received from the rest of the world		%	0,1	0,0	0,0	0,0	0,0	0,0	0,2	0,2	0,0	0,3	0,0	0,0	0,0	0,0	0,0	0,3
Compensation of employees paid to the rest of the world		%	0,2	0,0	0,0	0,0	0,0	0,0	0,1	0,1	0,0	0,3	0,0	0,0	0,0	0,0	0,0	0,3
Property income received from the rest of the world		%	26,6	0,0	0,0	1,0	0,0	0,0	0,0	1,0	0,0	27,6	2,4	0,2	0,0	0,0	0,0	29,7
Property income paid to the rest of the world		%	27,3	0,0	0,0	0,0	0,0	0,0	0,1	0,1	0,0	27,4	1,1	0,0	0,0	0,0	0,0	28,5
Taxes on production and imports		%	0,7	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,7	0,0	0,0	0,0	0,0	0,0	0,7
Subsidies		%	0,0	0,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,2	0,0	0,0	0,0	0,0	0,0	0,2
Gross national income		%	57,7	18,7	1,8	1,8	-0,4	2,2	9,9	13,5	2,2	94,0	1,7	2,6	0,0	1,5	0,2	100,0

(1) Explicit cut-off and exhaustiveness adjustments - Further detailing of these adjustments could be introduced from the "Tabular Approach"
(2) Gross operating surplus - Member States that have detailed source data (independent) income measures, such as Ireland, France, and the UK, the level of details of the gross operating surplus must be increased to include a breakdown by sectors

ANNEX 9.1 GNI QUESTIONNAIRE

		Code ESA 95	2001
	PRODUCTION APPROACH		
1	**Output of goods and services** (at basic prices**)**	P1	853164
2	**Intermediate consumption** (at purchasers' prices**)**	P2	455608
3	**Gross value added** (at basic prices)	B1G	397556
4	**Taxes on products**	D21	54112
5	**Subsidies on products**	D31	3937
	EXPENDITURE APPROACH		
6	**Total final consumption expenditure**	P3	325629
7	**Household final consumption expenditure**	P3	220466
8	**NPISH final consumption expenditure**	P3	3778
9	**General government final consumption expenditure**	P3	101385
10	**Gross capital formation**	P5	96191
11	**Gross fixed capital formation**	P51	94673
12	**Changes in inventories**	P52	1410
13	**Acquisitions less disposals of valuables**	P53	108
14	**Exports of goods and services**	P6	301216
15	**Imports of goods and services**	P7	275305
	INCOME APPROACH		
16	**Compensation of employees**	D1	227390
17	**Gross operating surplus and mixed income**	B2G+B3G	170196
18	**Taxes on production and imports**	D2	57892
19	**Subsidies**	D3	7747
20	**Gross domestic product (ESA 95)**	B1*G	447731
21	**Compensation of employees received from the rest of the world**	D1	1289
22	**Compensation of employees paid to the rest of the world**	D1	1436
23	**Taxes on production and imports paid to the Institutions of the EU**	D2	3134
24	**Subsidies received from the Institutions of the EU**	D3	1069
25	**Property income received from the rest of the world**	D4	134103
26	**Property income paid to the rest of the world**	D4	128512
27	**Gross national income (ESA 95)**	B5*G	451110

NB. The figures are in conformity with the 2001 figures of the GNP/GNI questionnaire 2005 (disseminated September 2005), with two exceptions:
- Total impact of differences in definitions between ESA95 and ESA79 (GNP/GNI questionnaire 2005, table 2, item 25) has been dropped because it is not relevant for this GNI inventory;
- Items 23 and 24 in the above table were not encluded in the GNP/GNI questionnaire 2005, table 2.

ANNEX 10.1 RELATION SBI 1993 (SIC) – REGKOL

SBI 1993	SBI 1993 - description	Regkol	Name
0111	Akkerbouw	1110	Akkerbouw
01121	Teelt van groenten, bloemen en champignons	1129	Tuinbouw
01122	Teelt van boomkwekerijgewassen	1129	Tuinbouw
0113	Fruitteelt	1129	Tuinbouw
0121	Fokken en houden van rundvee	1200	Veehouderij
0122	Fokken en houden van overige graasdieren	1200	Veehouderij
0123	Fokken en houden van varkens	1200	Veehouderij
0124	Fokken en houden van pluimvee	1200	Veehouderij
0125	Fokken en houden van overige dieren	1200	Veehouderij
0130	Akker- en/of tuinbouw in combinatie met het fokken en houden van dieren	1300	OverigLandbw
01411	Hoveniersbedrijven	1411	Hoveniers
01412	Dienstverlening voor de akker- en tuinbouw	1419	Agrar.dnstv
0142	Dienstverlening t.b.v. het fokken en houden van dieren (excluding veterinaire diensten)	1419	Agrar.dnstv
0150	Jacht	2009	Bosbw Jacht
0200	Bosbouw en dienstverlening t.b.v. de bosbouw	2009	Bosbw Jacht
05011	Zee- en kustvisserij	5000	Visserij
05012	Binnenvisserij	5000	Visserij
0502	Kweken van vis en schaaldieren	5000	Visserij
1030	Turfwinning	10300	Veendelverij
1110	Aardolie- en aardgaswinning	11000	AardolGas
1120	Dienstverlening t.b.v. de aardolie- en aardgaswinning	11000	AardolGas
1421	Zand- en grindwinning	14200	ZandKlGrind
1422	Kleiwinning	14200	ZandKlGrind
1440	Zoutwinning	14409	Delfstoverig
1450	Overige delfstoffenwinning	14409	Delfstoverig
1511	Slachterijen (geen pluimveeslachterijen)	15110	Slachtvlees
1512	Pluimveeslachterijen	15120	Slachtplmvee
15131	Vervaardiging van snacks en kant-en-klaarmaaltijden	15130	Vleesverwrk
15132	Vervaardiging van vleeswaren (geen snacks) en overige vleesverwerking	15130	Vleesverwrk
1520	Visverwerking	15200	Visverwrk
1531	Vervaardiging van aardappelproducten	15310	Aardapprod
1532	Vervaardiging van fruit- en groentesap	15329	GroentFruit
1533	Groente- en fruitverwerking (excluding vervaardiging van sap)	15329	GroentFruit
1541	Vervaardiging van ruwe plantaardige en dierlijke oliën en vetten	15400	Olie Vetten
1542	Raffinage van plantaardige en dierlijke oliën en vetten	15400	Olie Vetten
1543	Vervaardiging van margarine	15400	Olie Vetten
1551	Vervaardiging van zuivelproducten (excluding consumptie-ijs)	15500	Zuivelverv
1552	Bereiding van consumptie-ijs	15500	Zuivelverv
1561	Vervaardiging van meel (excluding zetmeel)	15610	Meelverv
1562	Vervaardiging van zetmeel	15620	Zetmlverv
1571	Vervaardiging van veevoeder	15700	Veevoeder
1572	Vervaardiging van voer voor huisdieren	15700	Veevoeder
1581	Broodfabrieken, brood- en banketbakkerijen met verkoop in winkel	15819	Bloembewrk
1582	Banketfabrieken en vervaardiging van beschuit en biscuit	15819	Bloembewrk
1583	Vervaardiging van suiker	15830	Suikerverv
15841	Verwerking van cacaobonen	15840	Cacaobewrk
15842	Vervaardiging van chocolade en suikerwerk	15840	Cacaobewrk
1585	Vervaardiging van deegwaren	15859	Voed. overig
1586	Koffiebranderijen en theepakkerijen	15860	KoffieThee

SBI 1993	SBI 1993 - description	Regkol	Name
1587	Vervaardiging van azijn, specerijen en kruiderijen	15859	Voed. overig
1588	Vervaardiging van gehomogeniseerde preparaten en dieetvoeding	15859	Voed. overig
1589	Vervaardiging van overige voedingsmiddelen n.e.g.	15859	Voed. overig
1591	Distilleerderijen en likeurstokerijen	15919	Alcohldrank
1592	Vervaardiging van ethylalcohol door gisting	15919	Alcohldrank
1593	Vervaardiging van wijn	15919	Alcohldrank
1594	Vervaardiging van cider en andere vruchtenwijnen	15919	Alcohldrank
1595	Vervaardiging van andere niet-gedistilleerde, gegiste dranken	15919	Alcohldrank
1596	Bierbrouwerijen	15969	Bier Mout
1597	Mouterijen	15969	Bier Mout
1598	Vervaardiging van mineraalwater en frisdranken	15980	Frisdrank
1600	Verwerking van tabak	16000	Tabakverwrk
1711	Bewerken en spinnen van katoen- of katoenachtige vezels	17119	Textl bewerk
1712	Bewerken en spinnen van kaardwol- of kaardwolachtige vezels	17119	Textl bewerk
1713	Bewerken en spinnen van kamwol- of kamwolachtige vezels	17119	Textl bewerk
1714	Bewerken en spinnen van vlas- of vlasachtige vezels	17119	Textl bewerk
1715	Twijnen en voorbewerken van zijde; twijnen en textureren van synthetische of kunstmatige vezelgarens	17119	Textl bewerk
1716	Vervaardiging van naaigarens	17119	Textl bewerk
1717	Bewerken en spinnen van overige textielvezels	17119	Textl bewerk
1721	Vervaardiging van katoenen of katoenachtige weefsels	17119	Textl bewerk
1722	Vervaardiging van kaardwollen of kaardwolachtige weefsels	17119	Textl bewerk
1723	Vervaardiging van kamwollen of kamwolachtige weefsels	17119	Textl bewerk
1724	Vervaardiging van zijden of zijdeachtige weefsels	17119	Textl bewerk
1725	Vervaardiging van overige weefsels	17119	Textl bewerk
1730	Textielveredeling	17300	Textl vered
1740	Vervaardiging van textielwaren (excluding kleding)	17409	Textl overig
1751	Vervaardiging van vloerkleden en tapijt	17409	Textl overig
1752	Vervaardiging van bindgaren, touw en netten	17409	Textl overig
1753	Vervaardiging van vilt- en vezelvlies	17409	Textl overig
1754	Vervaardiging van overige textielproducten n.e.g.	17409	Textl overig
1760	Vervaardiging van gebreide en gehaakte stoffen	17609	TricotBrei
1771	Vervaardiging van gebreide en gehaakte kousen en sokken	17609	TricotBrei
1772	Vervaardiging van gebreide en gehaakte truien, vesten en pullovers	17609	TricotBrei
1810	Vervaardiging van kleding van leer	18000	Confct Bont
1821	Vervaardiging van werkkleding	18000	Confct Bont
1822	Vervaardiging van bovenkleding (geen werkkleding en kleding van leer)	18000	Confct Bont
1823	Vervaardiging van onder- en nachtkleding	18000	Confct Bont
1824	Vervaardiging van overige kleding en -toebehoren n.e.g.	18000	Confct Bont
1830	Bereiden en verven van bont; vervaardiging van artikelen van bont	18000	Confct Bont
1910	Looien en bewerken van leer	19000	Leder Schoen
1920	Vervaardiging van lederwaren (excluding kleding en schoeisel)	19000	Leder Schoen
1930	Vervaardiging van schoeisel	19000	Leder Schoen
20101	Zagen van hout; vervaardiging van houtmeel, -wol en -vezels	20100	Hout bewrk
20102	Verduurzamen van hout	20100	Hout bewrk
2020	Vervaardiging van fineer en plaatmaterialen	20200	FineerPlaat
20301	Vervaardiging van deuren, ramen en kozijnen van hout	20300	Timmerwerkzh
20302	Vervaardiging van overig timmerwerk	20300	Timmerwerkzh
2040	Vervaardiging van houten emballage	20400	Hout emball
2051	Vervaardiging van overige artikelen van hout	20500	Hout overig
2052	Vervaardiging van artikelen van kurk, riet en vlechtwerk	20500	Hout overig
2111	Vervaardiging van pulp	21119	BasPapoverig

SBI 1993	SBI 1993 - description	Regkol	Name
21121	Vervaardiging van grafisch papier en karton	21121	BasPapgraf.
21122	Vervaardiging van papier en karton voor verpakking	21119	BasPapoverig
21123	Vervaardiging van papier en karton (geen grafisch en niet voor verpakking)	21119	BasPapoverig
21211	Vervaardiging van verpakkingsmiddelen van papier en karton	21211	Papierverpak
21212	Vervaardiging van golfpapier en -karton	21212	Golfkarton
2122	Vervaardiging van sanitaire en huishoudelijke papierwaren	21220	SanPapwaren
2123	Vervaardiging van kantoorbenodigdheden van papier	21230	Papierkant.b
2124	Vervaardiging van behangselpapier	21240	Behangpapier
2125	Vervaardiging van overige papier- en kartonwaren	21250	Papwaroverig
2211	Uitgeverijen van boeken e.d.	22119	Uitgeverijen
2212	Uitgeverijen van dagbladen	22119	Uitgeverijen
2213	Uitgeverijen van tijdschriften	22119	Uitgeverijen
2214	Uitgeverijen van geluidsopnamen	22300	Reprodmedia
2215	Overige uitgeverijen	22119	Uitgeverijen
2221	Drukkerijen van dagbladen	22219	Drukkerijen
22221	Drukkerijen van boeken e.d.	22219	Drukkerijen
22222	Drukkerijen van tijdschriften	22219	Drukkerijen
22223	Drukkerijen van reclame	22219	Drukkerijen
22224	Drukkerijen van verpakkingen	22219	Drukkerijen
22225	Drukkerijen van formulieren	22219	Drukkerijen
22226	Overige drukkerijen	22219	Drukkerijen
2223	Grafische afwerking	22230	Graf. afwerk
2224	Grafische reproductie en zetten	22249	Graf. repro
2225	Overige activiteiten verwant aan de drukkerij	22249	Graf. repro
2231	Reproductie van geluidsopnamen	22300	Reprodmedia
2232	Reproductie van video-opnamen	22300	Reprodmedia
2233	Reproductie van computermedia	22300	Reprodmedia
2310	Vervaardiging van cokesovenproducten	23109	Cokes Splijt
23201	Aardolieraffinage	23200	Olieraffin
23202	Aardolieverwerking (geen raffinage)	23109	Cokes Splijt
2330	Bewerking van splijt- en kweekstoffen	23109	Cokes Splijt
2411	Vervaardiging van industriële gassen	24110	Gassenindus
2412	Vervaardiging van kleur- en verfstoffen	24120	Kleur Verfst
2413	Vervaardiging van overige anorganische basischemicaliën	24130	Anorg prod
24141	Vervaardiging van petrochemische producten	24141	Ptchemprod
24142	Vervaardiging van overige organische basischemicaliën	24142	Organ prod
2415	Vervaardiging van meststoffen en daarmee samenhangende stikstofverbindingen	24150	Kunstmest
2416	Vervaardiging van kunststof in primaire vorm	24160	Kunst.prim
2417	Vervaardiging van synthetische rubber in primaire vorm	24170	Rubbersynth
2420	Vervaardiging van landbouwchemicaliën	24200	Chem. bestr.
2430	Vervaardiging van verf, lak, vernis, inkt en mastiek	24300	VerfprInkt
2441	Vervaardiging van farmaceutische grondstoffen	24400	Farmacprod
2442	Vervaardiging van farmaceutische producten (excluding grondstoffen)	24400	Farmacprod
2451	Vervaardiging van zeep-, was-, reinigings- en onderhoudsmiddelen	24510	WasmidReinig
2452	Vervaardiging van parfums en cosmetica	24520	Cosmetprod
2461	Vervaardiging van kruit en springstoffen	24619	OvChemprod
2462	Vervaardiging van lijm- en plakmiddelen	24620	Lijm Plak
2463	Vervaardiging van etherische oliën	24619	OvChemprod
2464	Vervaardiging van fotochemische producten	24640	Fotochprod
2465	Vervaardiging van informatiedragers	24619	OvChemprod
2466	Vervaardiging van overige chemische producten n.e.g.	24619	OvChemprod
2470	Vervaardiging van synthetische en kunstmatige vezels	24700	Vezel synth

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2511	Vervaardiging van rubberbanden	25100	Rubberprod
2512	Vernieuwen van loopvlakken	25100	Rubberprod
2513	Vervaardiging van rubberproducten (excluding banden)	25100	Rubberprod
2521	Vervaardiging van platen, folie, buizen en profielen van kunststof	25200	Kunst.prod
2522	Vervaardiging van verpakkingsmiddelen van kunststof	25200	Kunst.prod
2523	Vervaardiging van kunststofproducten voor de bouw	25200	Kunst.prod
2524	Vervaardiging van overige producten van kunststof	25200	Kunst.prod
2611	Vervaardiging van vlakglas	26100	Glas prod
2612	Vormen en bewerken van vlakglas	26100	Glas prod
2613	Vervaardiging van holglas	26100	Glas prod
2614	Vervaardiging van glasvezels	26100	Glas prod
2615	Vervaardiging en bewerking van overig glas	26100	Glas prod
2621	Vervaardiging van huishoudelijk en sieraardewerk	26200	Aardewprod
2622	Vervaardiging van sanitair aardewerk	26200	Aardewprod
2623	Vervaardiging van isolatoren en isolatiemateriaal van keramische stoffen	26200	Aardewprod
2624	Vervaardiging van overig technisch aardewerk	26200	Aardewprod
2625	Vervaardiging van overige niet-vuurvaste keramische producten (niet voor de bouw)	26200	Aardewprod
2626	Vervaardiging van overige vuurvaste keramische producten	26200	Aardewprod
2630	Vervaardiging van keramische tegels en plavuizen	26300	Tegel Plavzn
2640	Vervaardiging van keramische producten voor de bouw (geen tegels en plavuizen)	26400	BakstnDakpan
2651	Vervaardiging van cement	26500	CementKalk
2652	Vervaardiging van kalk	26500	CementKalk
2653	Vervaardiging van gips	26500	CementKalk
26611	Vervaardiging van producten van beton voor de bouw	26600	BetCmtprod
26612	Vervaardiging van kalkzandsteen	26600	BetCmtprod
2662	Vervaardiging van producten van gips voor de bouw	26600	BetCmtprod
2663	Vervaardiging van stortklare beton	26600	BetCmtprod
2664	Vervaardiging van mortel	26600	BetCmtprod
2665	Vervaardiging van producten van vezelcement	26600	BetCmtprod
2666	Vervaardiging van producten van beton, cement en gips (niet voor de bouw)	26600	BetCmtprod
2670	Natuursteenbewerking	26700	Nat.stbewrk
2681	Vervaardiging van schuur-, slijp- en polijstmiddelen	26800	Minwrnoverig
2682	Vervaardiging van overige niet-metaalhoudende minerale producten n.e.g.	26800	Minwrnoverig
2710	Vervaardiging van ijzer en staal en van ferro-legeringen	27100	Ferro verv
2721	Vervaardiging van gietijzeren buizen	27200	Ferro buizen
2722	Vervaardiging van stalen buizen	27200	Ferro buizen
2731	Koudtrekken van ijzer en staal	27300	Ferro bewrk
2732	Koudwalsen van bandstaal	27300	Ferro bewrk
2733	Koudvervormen van ijzer en staal	27300	Ferro bewrk
2734	Draadtrekken uit ijzer en staal	27300	Ferro bewrk
2741	Vervaardiging van edele metalen	27400	Nonferverv
2742	Vervaardiging van aluminium	27400	Nonferverv
2743	Vervaardiging van lood, zink en tin	27400	Nonferverv
2744	Vervaardiging van koper	27400	Nonferverv
2745	Vervaardiging van overige non-ferrometalen	27400	Nonferverv
2751	Gieten van ijzer	27519	Ferro gieten
2752	Gieten van staal	27519	Ferro gieten
2753	Gieten van lichte metalen	27539	Nonfergieten
2754	Gieten van overige non-ferrometalen	27539	Nonfergieten
2811	Vervaardiging van metalen constructiewerken	28100	Metaalconstr

SBI 1993	SBI 1993 - description	Regkol	Name
2812	Vervaardiging van metalen ramen, deuren en kozijnen	28100	Metaalconstr
2821	Vervaardiging van tanks en reservoirs	28210	Tanks Reserv
2822	Vervaardiging van ketels en radiatoren voor de centrale verwarming	28220	CV-RadKetels
2830	Vervaardiging van stoomketels	28300	Stoomketels
2840	Smeden, persen, stampen en profielwalsen van metaal; poedermetallurgie	28400	Grofsmederij
2851	Oppervlaktebehandeling	28500	Metbewoverig
2852	Overige metaalbewerking	28500	Metbewoverig
2861	Vervaardiging van scharen en bestek	28600	Gereedschap
2862	Vervaardiging van gereedschap	28600	Gereedschap
2863	Vervaardiging van hang- en sluitwerk	28600	Gereedschap
2871	Vervaardiging van stalen vaten, fusten en transportkannen	28700	Metwrnoverig
2872	Vervaardiging van blikwaren	28700	Metwrnoverig
2873	Vervaardiging van artikelen van draad	28700	Metwrnoverig
2874	Vervaardiging van bouten, schroeven en moeren, kettingen en veren	28700	Metwrnoverig
2875	Vervaardiging van overige producten van metaal n.e.g.	28700	Metwrnoverig
2911	Vervaardiging en revisie van motoren en turbines (excluding motoren voor vliegtuigen, motorvoertuigen en -fietsen)	29100	Machinmechan
2912	Vervaardiging van pompen en compressoren	29100	Machinmechan
2913	Vervaardiging van appendages	29100	Machinmechan
2914	Vervaardiging van tandwielen, lagers en andere drijfwerkelementen	29100	Machinmechan
2921	Vervaardiging van industriële ovens en branders	29200	Machinoverig
2922	Vervaardiging van hijs-, hef- en andere transportwerktuigen	29200	Machinoverig
2923	Vervaardiging van machines en apparaten voor industriële koeltechniek en klimaatregeling	29200	Machinoverig
2924	Vervaardiging van overige machines en apparaten voor algemeen gebruik n.e.g. en van machineonderdelen n.e.g.	29200	Machinoverig
2931	Vervaardiging van landbouwtractoren	29300	Machinlandbw
2932	Vervaardiging van landbouwmachines en -werktuigen (excluding -tractoren)	29300	Machinlandbw
2940	Vervaardiging van gereedschapswerktuigen	29400	Ger.scwerktg
2951	Vervaardiging van machines voor de ijzer- en staalproductie	29500	Machinindus
2952	Vervaardiging van machines voor de delfstoffenwinning en de bouw	29500	Machinindus
2953	Vervaardiging van machines en apparaten voor de productie van voedings- en genotmiddelen	29500	Machinindus
2954	Vervaardiging van machines en apparaten voor de productie van textiel, kleding, leer en lederwaren	29500	Machinindus
2955	Vervaardiging van machines en apparaten voor de productie van papier, karton en papier- en kartonwaren	29500	Machinindus
2956	Vervaardiging van overige machines en apparaten n.e.g. voor specifieke industriële activiteiten	29500	Machinindus
2960	Vervaardiging van wapens en munitie	29600	WapensMunit
2971	Vervaardiging van elektrische huishoudelijke apparaten	29700	Huishdappar
2972	Vervaardiging van niet-elektrische huishoudelijke apparaten	29700	Huishdappar
3001	Vervaardiging van kantoormachines	30000	KntmacComput
3002	Vervaardiging van computers	30000	KntmacComput
3110	Vervaardiging van elektromotoren en elektrische generatoren en transformatoren	31100	El.motGener
3120	Vervaardiging van schakel- en verdeelinrichtingen	31200	SchaklVerdl
3130	Vervaardiging van geïsoleerde kabel en draad	31300	El.drdKabel
3140	Vervaardiging van accumulatoren, elektrische elementen en batterijen	31400	AccuBatterij

SBI 1993	SBI 1993 - description	Regkol	Name
3150	Vervaardiging van elektrische lampen en buizen en van verlichtingsbenodigdheden	31500	Lamp Buizen
3161	Vervaardiging van elektrische benodigdheden voor motoren en voertuigen	31600	Elec. overig
3162	Vervaardiging van overige elektrische benodigdheden n.e.g.	31600	Elec. overig
3210	Vervaardiging van elektronische componenten	32100	Electrcompon
3220	Vervaardiging van zendapparaten voor televisie en radio en van apparaten voor lijntelefonie en -telegrafie	32200	Zend- appar
3230	Vervaardiging van audio- en videoapparaten	32009	PHLIPSAudVid
3230	Vervaardiging van audio- en videoapparaten	32300	Audio Video
33101	Tandtechnische bedrijven	33100	Mediscinstr
33102	Vervaardiging van medische apparaten en instrumenten en overige orthopedische en prothese-artikelen	33100	Mediscinstr
3320	Vervaardiging van meet-, regel- en controleapparaten (niet voor de bewaking van industriële processen)	33200	Mt.RglContrl
3330	Vervaardiging van apparaten voor de bewaking van industriële processen	33300	Procesbewak
3340	Vervaardiging van optische instrumenten, foto- en filmapparaten	33400	Optiscindus
3350	Vervaardiging van uurwerken	33500	Klok Uurwrk
3410	Vervaardiging van autos	34100	Autoindustr
34201	Carrosseriebouw	34200	CarrosAanhwg
34202	Vervaardiging van aanhangwagens en opleggers	34200	CarrosAanhwg
3430	Vervaardiging van auto-onderdelen en -accessoires	34300	Autoonderdl
3511	Nieuwbouw en reparatie van schepen (excluding sport- en recreatievaartuigen), baggermaterieel, booreilanden e.d.	35100	Scheepbouw
3512	Nieuwbouw en reparatie van sport- en recreatievaartuigen	35100	Scheepbouw
3520	Vervaardiging van rollend spoor- en tramwegmaterieel	35200	Spoor Tram
3530	Vervaardiging van vlieg- en ruimtevaartuigen	35300	Vliegtindus
3541	Vervaardiging van motor- en bromfietsen	35400	Rijwielindus
3542	Vervaardiging van fietsen	35400	Rijwielindus
3543	Vervaardiging van invalidenwagens	35400	Rijwielindus
3550	Vervaardiging van overige transportmiddelen n.e.g.	35500	Trnspmoverig
3611	Vervaardiging van zitmeubels	36100	MeubelMatras
36121	Interieurbouw	36100	MeubelMatras
36122	Vervaardiging van bedrijfsmeubels	36100	MeubelMatras
3613	Vervaardiging van keukenmeubels	36100	MeubelMatras
3614	Vervaardiging van overige meubels	36100	MeubelMatras
3615	Vervaardiging van matrassen	36100	MeubelMatras
3621	Slaan van munten en medailles	36219	Goedrnoverig
3622	Vervaardiging van sieraden e.d. (excluding imitatie-)	36219	Goedrnoverig
3630	Vervaardiging van muziekinstrumenten	36219	Goedrnoverig
3640	Vervaardiging van sportartikelen	36219	Goedrnoverig
3650	Vervaardiging van spellen en speelgoed	36219	Goedrnoverig
3661	Vervaardiging van imitatiesieraden	36219	Goedrnoverig
3662	Vervaardiging van borstelwaren	36219	Goedrnoverig
36631	Sociale werkvoorziening	36631	Socialwrkvz
36632	Vervaardiging van overige goederen n.e.g.	36219	Goedrnoverig
3710	Voorbereiding tot recycling van metaalafval	37000	Afvalrecycl
3720	Voorbereiding tot recycling van afval (excluding metaalafval)	37000	Afvalrecycl
40001	Productie van elektriciteit en warm water door thermische, kern- en warmtekrachtcentrales	40123	Electrbedr.
40002	Productie van elektriciteit door windenergie	40123	Electrbedr.
40003	Productie van elektriciteit en warm water door zonnecellen, warmtepompen en waterkracht	40123	Electrbedr.
40004	Exploitatie van transportnetten voor elektriciteit, aardgas en warm water	40004	Expl.trspnet
40005	Handel in en distributie van elektriciteit, aardgas en warm water	40005	Distr.energ.

SBI 1993	SBI 1993 - description	Regkol	Name
4100	Winning en distributie van water	41000	Water
45111	Slopen van bouwwerken	45100	Bouwrijp
45112	Grondverzet	45100	Bouwrijp
4512	Proefboren	45100	Bouwrijp
45211	Algemene burgerlijke en utiliteitsbouw	45211	Burg Utbouw
45212	Bouw van kunstwerken (bruggen, tunnels e.d.)	45212	Brug Tunnel
45213	Leggen van kabels en buizen	45213	KabBznaanleg
4522	Dakdekken en bouwen van dakconstructies	45220	Dakconstr
45231	Aanleggen van wegen, luchthavens, spoorwegen en sportterreinen	45230	WegenSpLhav
45232	Stratenmaken	45230	WegenSpLhav
4524	Natte waterbouw	45240	Waterbouw
45251	Heien en andere funderingswerkzaamheden	45250	Bouw overig
45252	Vlechten van betonstaal	45250	Bouw overig
45253	Metselen en voegen	45250	Bouw overig
45254	Overige gespecialiseerde werkzaamheden in de bouw n.e.g.	45250	Bouw overig
4531	Elektrotechnische bouwinstallatie	45310	Bwinsteltec
4532	Isolatiewerkzaamheden	45320	Isolatwerkzh
45331	Loodgieters-, fitterswerk; installatie van sanitair	45331	LoodgtSanit
45332	Installatie van centrale verwarmings- en luchtbehandelingsapparaten	45332	Cvinstal
4534	Overige bouwinstallatie	45340	Bwinstoverig
4541	Stukadoren	45410	Stukadoors
4542	Timmeren	45420	Timmerafwerk
4543	Afwerken van vloeren en wanden	45439	Vloer Wand
4544	Schilderen en glaszetten	45440	Schild Glas
4545	Overige afwerking van gebouwen	45439	Vloer Wand
4550	Verhuur van bouw- en sloopmachines met bedienend personeel	45500	Bouwmaverhr
50101	Import van nieuwe bedrijfsautos	50301	Autondgrooth
50102	Import van nieuwe personenautos	50101	AutoMtgrooth
50103	Handel in en reparatie van bedrijfsautos (excluding import van nieuwe)	50301	Autondgrooth
50104	Handel in en reparatie van personenautos (excluding import van nieuwe)	50104	AutoMtdetail
50105	Handel in aanhangwagens, opleggers e.d.	50301	Autondgrooth
50201	Auto-onderdelenservicebedrijven	50200	Autoserv
50202	Bandenservicebedrijven	50200	Autoserv
50203	Reparatie van specifieke auto-onderdelen	50200	Autoserv
50204	Carrosserieherstel	50200	Autoserv
50205	Overig onderhoud en slepen van autos	50200	Autoserv
50301	Groothandel en handelsbemiddeling in auto-onderdelen en -accessoires	50301	Autondgrooth
50302	Groothandel en handelsbemiddeling in banden	50301	Autondgrooth
50303	Detailhandel in auto-onderdelen en -accessoires	50303	Autonddetail
50401	Groothandel en handelsbemiddeling in motorfietsen en onderdelen en accessoires daarvan	50301	Autondgrooth
50402	Detailhandel in en reparatie van motorfietsen en onderdelen en accessoires daarvan	50104	AutoMtdetail
5050	Benzineservicestations	50500	Benzinserv
5111	Handelsbemiddeling in landbouwproducten, levende dieren, textielgrondstoffen en -halffabricaten en grondstoffen voor de voedings- en ge	51100	Handlsbemidd
5112	Handelsbemiddeling in brandstoffen, ertsen, metalen en chemische producten	51100	Handlsbemidd
5113	Handelsbemiddeling in hout, vlakglas, sanitair en bouwmaterialen	51100	Handlsbemidd

SBI 1993	SBI 1993 - description	Regkol	Name
5114	Handelsbemiddeling in machines, technische benodigdheden, schepen en vliegtuigen	51100	Handlsbemidd
5115	Handelsbemiddeling in meubels, huishoudelijke artikelen en ijzerwaren	51100	Handlsbemidd
5116	Handelsbemiddeling in kleding, overig textiel, schoeisel en lederwaren	51100	Handlsbemidd
5117	Handelsbemiddeling in voedings- en genotmiddelen	51100	Handlsbemidd
5118	Gespecialiseerde handelsbemiddeling in overige goederen	51100	Handlsbemidd
5119	Niet-gespecialiseerde handelsbemiddeling	51100	Handlsbemidd
51211	Groothandel in granen	51200	Groothlandbw
51212	Groothandel in zaden, pootgoed en peulvruchten	51200	Groothlandbw
51213	Groothandel in hooi, stro en ruwvoeder	51200	Groothlandbw
51214	Groothandel in meng- en krachtvoeder	51200	Groothlandbw
51215	Groothandel in veevoeder (excluding ruw-, meng- en krachtvoeder)	51200	Groothlandbw
51216	Groothandel in ruwe plantaardige en dierlijke oliën en vetten en oliehoudende grondstoffen	51200	Groothlandbw
51217	Groothandel in akkerbouwproducten en veevoeder algemeen assortiment	51200	Groothlandbw
51218	Groothandel in overige akkerbouwproducten	51200	Groothlandbw
5122	Groothandel in bloemen en planten	51200	Groothlandbw
51231	Groothandel in levend vee	51200	Groothlandbw
51232	Groothandel in huisdieren, siervissen, siervogels en wilde dieren	51200	Groothlandbw
51241	Groothandel in huiden en vellen	51200	Groothlandbw
51242	Groothandel in leder en -halffabricaten	51200	Groothlandbw
5125	Groothandel in ruwe tabak	51200	Groothlandbw
51311	Groothandel in groenten en fruit	51300	Groothfood
51312	Groothandel in consumptieaardappelen	51300	Groothfood
51321	Groothandel in pluimvee, wild en gevogelte (niet levend)	51300	Groothfood
51322	Groothandel in vlees en vleeswaren	51300	Groothfood
51331	Groothandel in zuivelproducten, spijsoliën en -vetten	51300	Groothfood
51332	Groothandel in eieren	51300	Groothfood
5134	Groothandel in dranken	51300	Groothfood
5135	Groothandel in tabaksproducten	51300	Groothfood
5136	Groothandel in suiker, chocolade en suikerwerk	51300	Groothfood
5137	Groothandel in koffie, thee, cacao en specerijen (excluding ruwe tropische producten)	51300	Groothfood
51381	Groothandel in snacks	51300	Groothfood
51382	Groothandel in vis, schaal- en weekdieren	51300	Groothfood
51383	Gespecialiseerde groothandel in overige voedings- en genotmiddelen n.e.g.	51300	Groothfood
51384	Groothandel in bakkerijgrondstoffen	51300	Groothfood
51385	Groothandel in overige grondstoffen en halffabricaten voor de voedings- en genotmiddelenindustrie	51300	Groothfood
5139	Groothandel in voedings- en genotmiddelen algemeen assortiment	51300	Groothfood
51411	Groothandel in kledingstoffen en fournituren	51400	Groothnonfd
51412	Groothandel in huishoudtextiel (incl. beddengoed)	51400	Groothnonfd
51421	Groothandel in bovenkleding	51400	Groothnonfd
51422	Groothandel in werkkleding	51400	Groothnonfd
51423	Groothandel in onderkleding	51400	Groothnonfd
51424	Groothandel in schoeisel	51400	Groothnonfd
51425	Groothandel in modeartikelen	51400	Groothnonfd
51426	Groothandel in textielwaren algemeen assortiment	51400	Groothnonfd
51431	Groothandel in elektrische huishoudelijke apparaten (witgoed)	51400	Groothnonfd
51432	Groothandel in audio- en videoapparaten	51400	Groothnonfd
51433	Groothandel in beeld- en geluidsdragers	51400	Groothnonfd

SBI 1993	SBI 1993 - description	Regkol	Name
51434	Groothandel in verlichtingsartikelen	51400	Groothnonfd
51435	Groothandel in overige elektrische huishoudelijke apparaten	51400	Groothnonfd
51441	Groothandel in glas-, porselein- en aardewerk	51400	Groothnonfd
51442	Groothandel in behang	51400	Groothnonfd
51443	Groothandel in was-, poets- en reinigingsmiddelen	51400	Groothnonfd
5145	Groothandel in parfums en cosmetica	51400	Groothnonfd
51461	Groothandel in farmaceutische producten	51400	Groothnonfd
51462	Groothandel in medische en tandheelkundige instrumenten, verpleeg- en orthopedische artikelen en laboratoriumbenodigdheden	51400	Groothnonfd
51471	Groothandel in sportartikelen (geen watersportartikelen)	51400	Groothnonfd
51472	Groothandel in watersportartikelen	51400	Groothnonfd
51473	Groothandel in kampeerartikelen	51400	Groothnonfd
51474	Groothandel in speelgoed	51400	Groothnonfd
51475	Groothandel in optische artikelen	51400	Groothnonfd
51476	Groothandel in juweliersartikelen en uurwerken	51400	Groothnonfd
51477	Groothandel in fotografische artikelen	51400	Groothnonfd
51478	Groothandel in muziekinstrumenten	51400	Groothnonfd
51479	Groothandel in huismeubilair	51400	Groothnonfd
51481	Groothandel in woningtextiel en vloerbedekking	51400	Groothnonfd
51482	Groothandel in huishoudelijke artikelen	51400	Groothnonfd
51483	Groothandel in papier- en kartonwaren (excluding verpakkingsmateriaal)	51400	Groothnonfd
51484	Groothandel in boeken, tijdschriften en ander drukwerk	51400	Groothnonfd
51485	Groothandel in kantoor- en schoolbenodigdheden (excluding schoolboeken, kantoormeubels en -machines)	51400	Groothnonfd
51486	Groothandel in fietsen en bromfietsen	51400	Groothnonfd
51487	Groothandel in overige non-food consumentenartikelen n.e.g.	51400	Groothnonfd
51511	Groothandel in vaste brandstoffen	51510	Groothinterm
51512	Groothandel in vloeibare en gasvormige brandstoffen	51510	Groothinterm
51513	Groothandel in minerale olieproducten (excluding brandstoffen)	51510	Groothinterm
51521	Groothandel in metaalertsen	51510	Groothinterm
51522	Groothandel in ferrometalen en -halffabricaten	51510	Groothinterm
51523	Groothandel in non-ferrometalen en -halffabricaten	51510	Groothinterm
51531	Groothandel in hout en plaatmateriaal	51510	Groothinterm
51532	Groothandel in verf en verfwaren	51510	Groothinterm
51533	Groothandel in vlakglas	51510	Groothinterm
51534	Groothandel in zand en grind	51510	Groothinterm
51535	Groothandel in tegels en plavuizen	51510	Groothinterm
51536	Groothandel in sanitaire artikelen en sanitair installatiemateriaal	51510	Groothinterm
51537	Groothandel gespecialiseerd in overige bouwmaterialen	51510	Groothinterm
51538	Groothandel in bouwmaterialen algemeen assortiment	51510	Groothinterm
51541	Groothandel in ijzer- en metaalwaren	51510	Groothinterm
51542	Groothandel in verwarmingsapparaten	51510	Groothinterm
51551	Groothandel in chemische grondstoffen en chemicaliën voor industriële toepassing	51510	Groothinterm
51552	Groothandel in bestrijdingsmiddelen en kunstmeststoffen	51510	Groothinterm
51553	Groothandel in rubber en overige chemische producten	51510	Groothinterm
51561	Groothandel in textielgrondstoffen en -halffabricaten	51510	Groothinterm
51562	Groothandel in papier en karton	51510	Groothinterm
51563	Groothandel in overige intermediaire goederen n.e.g.	51510	Groothinterm
51571	Groothandel in autosloopmateriaal	51570	Recuperatie
51572	Groothandel in ijzer- en staalschroot en oude non-ferrometalen	51570	Recuperatie
51573	Groothandel in overige oude materialen en afvalstoffen	51570	Recuperatie
5181	Groothandel in gereedschapswerktuigen	51600	Groothmachin
5182	Groothandel in machines voor de bouw	51600	Groothmachin

SBI 1993	SBI 1993 - description	Regkol	Name
5183	Groothandel in machines voor de productie van textiel; naai- en breimachines	51600	Groothmachin
5184	Groothandel in computers, randapparatuur en software	51600	Groothmachin
51851	Groothandel in kantoormachines	51600	Groothmachin
51852	Groothandel in kantoormeubels	51600	Groothmachin
5186	Groothandel in elektromotoren, elektrotechnische en elektronische instrumenten, schakelkasten en ander installatiemateriaal	51600	Groothmachin
51871	Groothandel in machines voor de grafische industrie	51600	Groothmachin
51872	Groothandel in machines voor de productie van voedings- en genotmiddelen (excluding verpakkingsmachines)	51600	Groothmachin
51873	Groothandel in intern transportmaterieel	51600	Groothmachin
51874	Groothandel in machines en apparaten voor de warmte-, koel- en vriestechniek	51600	Groothmachin
51875	Groothandel in verbrandingsmotoren, pompen en compressoren	51600	Groothmachin
51876	Groothandel in appendages, technische toebehoren e.d.	51600	Groothmachin
51877	Groothandel in meet- en regelapparaten	51600	Groothmachin
51878	Groothandel in overige machines en apparaten voor industrie en handel	51600	Groothmachin
5188	Groothandel in landbouwmachines, -werktuigen en -tractoren	51600	Groothmachin
51911	Groothandel in bedrijfsmeubels (excluding kantoormeubels)	51700	Groothoverig
51912	Groothandel in scheepsbenodigdheden en visserij-artikelen	51700	Groothoverig
51913	Groothandel in emballage	51700	Groothoverig
51914	Groothandel in vakbenodigdheden n.e.g.	51700	Groothoverig
51915	Overige gespecialiseerde groothandel n.e.g.	51700	Groothoverig
51921	Niet-gespecialiseerde groothandel in consumentenartikelen	51700	Groothoverig
51922	Niet-gespecialiseerde groothandel in overige goederen	51700	Groothoverig
5211	Supermarkten en dergelijke winkels met een algemeen assortiment voedings- en genotmiddelen	52110	Detailfood
52121	Warenhuizen	52121	Detailnonfd
52122	Winkels met een algemeen assortiment (geen warenhuizen)	52121	Detailnonfd
5221	Winkels in aardappelen, groenten en fruit	52110	Detailfood
52221	Winkels in vlees en vleeswaren	52110	Detailfood
52222	Winkels in wild en gevogelte	52110	Detailfood
5223	Winkels in vis	52110	Detailfood
52241	Winkels in brood en banket	52110	Detailfood
52242	Winkels in chocolade en suikerwerk	52110	Detailfood
5225	Winkels in dranken	52110	Detailfood
5226	Winkels in tabaksproducten	52110	Detailfood
52271	Winkels in kaas	52110	Detailfood
52272	Winkels in natuurvoeding en reformartikelen	52110	Detailfood
52273	Winkels in buitenlandse voedingsmiddelen	52110	Detailfood
52274	Winkels gespecialiseerd in voedings- en genotmiddelen n.e.g.	52110	Detailfood
5231	Apotheken	52121	Detailnonfd
52321	Winkels in drogisterijartikelen	52121	Detailnonfd
52322	Winkels in medische en orthopedische artikelen	52121	Detailnonfd
5233	Winkels in parfums en cosmetica	52121	Detailnonfd
52411	Winkels in kledingstoffen	52121	Detailnonfd
52412	Winkels in huishoudtextiel	52121	Detailnonfd
52413	Winkels in breiwol, handwerken en fournituren	52121	Detailnonfd
52421	Winkels in herenbovenkleding	52121	Detailnonfd
52422	Winkels in damesbovenkleding	52121	Detailnonfd
52423	Winkels in baby- en kinderkleding	52121	Detailnonfd
52424	Winkels in bovenkleding algemeen assortiment	52121	Detailnonfd
52425	Winkels in onderkleding, foundations e.d.	52121	Detailnonfd
52426	Winkels in modeartikelen en bijouterieën	52121	Detailnonfd

SBI 1993	SBI 1993 - description	Regkol	Name
52427	Winkels in textiel algemeen assortiment (textielsupermarkten)	52121	Detailnonfd
52431	Winkels in schoeisel	52121	Detailnonfd
52432	Winkels in lederwaren en reisartikelen	52121	Detailnonfd
52441	Winkels in meubels	52121	Detailnonfd
52442	Winkels in woningtextiel	52121	Detailnonfd
52443	Winkels in verlichtingsartikelen	52121	Detailnonfd
52444	Winkels in artikelen voor woninginrichting algemeen assortiment	52121	Detailnonfd
52445	Detailhandel in glas-, porselein- en aardewerk	52121	Detailnonfd
52446	Detailhandel gespecialiseerd in huishoudelijke artikelen n.e.g.	52121	Detailnonfd
52447	Detailhandel in huishoudelijke artikelen algemeen assortiment	52121	Detailnonfd
52451	Detailhandel in witgoed	52121	Detailnonfd
52452	Detailhandel in bruingoed	52121	Detailnonfd
52453	Detailhandel in geluidsdragers	52121	Detailnonfd
52454	Detailhandel in telecommunicatieapparaten en overige elektrische huishoudelijke apparaten	52121	Detailnonfd
52455	Detailhandel in onderdelen voor elektrische huishoudelijke apparaten	52121	Detailnonfd
52456	Detailhandel in witgoed, bruingoed en geluidsdragers algemeen assortiment	52121	Detailnonfd
52457	Detailhandel in muziekinstrumenten	52121	Detailnonfd
52458	Detailhandel in naai- en breimachines	52121	Detailnonfd
52461	Detailhandel in ijzerwaren en gereedschappen	52121	Detailnonfd
52462	Winkels in verf, verfwaren en behang	52121	Detailnonfd
52463	Winkels in houten bouw- en tuinmaterialen	52121	Detailnonfd
52464	Winkels in tegels	52121	Detailnonfd
52465	Winkels in keukens	52121	Detailnonfd
52466	Winkels in parket-, laminaat- en kurkvloeren	52121	Detailnonfd
52467	Overige gespecialiseerde winkels in bouwmaterialen	52121	Detailnonfd
52468	Bouwmarkten en andere winkels in bouwmaterialen algemeen assortiment	52121	Detailnonfd
52471	Winkels in boeken, tijdschriften en kranten	52121	Detailnonfd
52472	Winkels in kantoor- en schoolbenodigdheden	52121	Detailnonfd
52473	Winkels in boeken, tijdschriften, kantoor- en schoolbenodigdheden algemeen assortiment	52121	Detailnonfd
52481	Winkels in fotografische artikelen	52121	Detailnonfd
52482	Winkels in optische artikelen	52121	Detailnonfd
52483	Winkels in juweliersartikelen en uurwerken	52121	Detailnonfd
52484	Winkels in schilderijen, lijsten, prenten, kunstvoorwerpen en religieuze artikelen	52121	Detailnonfd
52485	Winkels in fietsen	52121	Detailnonfd
52486	Winkels in watersportartikelen (excluding hengelsportartikelen)	52121	Detailnonfd
52487	Winkels in sportartikelen (excluding watersportartikelen)	52121	Detailnonfd
52488	Winkels in kampeerartikelen	52121	Detailnonfd
52489	Detailhandel in caravans	52121	Detailnonfd
52491	Winkels in bloemen en planten, zaden en tuinbenodigdheden	52121	Detailnonfd
52492	Tuincentra	52121	Detailnonfd
52493	Winkels in dieren, dierbenodigdheden en hengelsportartikelen	52121	Detailnonfd
52494	Winkels in computers	52121	Detailnonfd
52495	Winkels in speelgoed	52121	Detailnonfd
52496	Winkels in baby-artikelen algemeen assortiment	52121	Detailnonfd
52497	Winkels in vloerbedekking	52121	Detailnonfd
52499	Winkels gespecialiseerd in overige artikelen n.e.g.	52121	Detailnonfd
52501	Winkels in antiek	52121	Detailnonfd
52502	Winkels in tweedehands kleding	52121	Detailnonfd
52503	Winkels in tweedehands goederen (excluding kleding)	52121	Detailnonfd

SBI 1993	SBI 1993 - description	Regkol	Name
5261	Postorderbedrijven	52121	Detailnonfd
52621	Markthandel in aardappelen, groenten en fruit	52110	Detailfood
52622	Markthandel in overige voedingsmiddelen	52110	Detailfood
52623	Markthandel in bloemen en planten, zaden en tuinbenodigdheden	52121	Detailnonfd
52624	Markthandel in kleding en textiel	52121	Detailnonfd
52625	Markthandel in tweedehands goederen	52121	Detailnonfd
52626	Overige markthandel	52121	Detailnonfd
52631	Colportage	52121	Detailnonfd
52632	Straathandel	52121	Detailnonfd
52633	Overige vormen van detailhandel	52121	Detailnonfd
5271	Reparatie van schoeisel en lederwaren	52700	Repar.partic
5272	Reparatie van elektrische huishoudelijke apparaten	52700	Repar.partic
5273	Reparatie van uurwerken en juweliersartikelen	52700	Repar.partic
5274	Reparatie van consumentenartikelen n.e.g.	52700	Repar.partic
55101	Hotel-restaurants	55100	Hotels enz.
55102	Hotels (excluding hotel-restaurants), pensions en conferentieoorden	55100	Hotels enz.
5521	Jeugdherbergen, kamphuizen e.d.	55200	Logiesoverig
5522	Kampeerterreinen	55200	Logiesoverig
5523	Vakantiehuisjes, -bungalowparken en overige voorzieningen voor recreatief verblijf	55200	Logiesoverig
55301	Restaurants	55300	Restaurants
55302	Cafetarias, lunchrooms, snackbars, eetkramen e.d.	55300	Restaurants
55303	IJssalons	55300	Restaurants
5540	Cafés e.d.	55400	Cafés
5551	Kantines	55500	Cater.bedr.
5552	Catering	55500	Cater.bedr.
6010	Vervoer per spoor	60100	Spoor vervr
60211	Openbaar personenvervoer over de weg	60211	TrmBusvervr
60212	Geregeld besloten personenvervoer over de weg	60219	Groepsverv
6022	Ongeregeld personenvervoer per taxi	60220	Taxi vervr
6023	Ongeregeld personenvervoer per autobus	60219	Groepsverv
60241	Verhuisvervoer	60240	Goedrnvervr
60242	Goederenvervoer over de weg (excluding verhuisvervoer)	60240	Goedrnvervr
6030	Vervoer via pijpleidingen	60300	Pijpl. vervr
61101	Vracht- en tankvaart (zeevaart)	61100	Zeevaart
61102	Passagiersvaart, veerdiensten en sleepvaart (zeevaart)	61100	Zeevaart
61201	Vrachtvaart (binnenvaart)	61200	Binnenvaart
61202	Tankvaart (binnenvaart)	61200	Binnenvaart
61203	Sleep- en duwvaart (binnenvaart)	61200	Binnenvaart
61204	Passagiersvaart en veerdiensten (binnenvaart)	61200	Binnenvaart
6200	Vervoer door de lucht	62000	Luchtvaart
63111	Laad-, los- en overslagactiviteiten t.b.v. zeeschepen	63110	Laad Los
63112	Laad-, los- en overslagactiviteiten (niet t.b.v. zeeschepen)	63110	Laad Los
63121	Opslag in tanks	63120	Opslag
63122	Opslag in koelhuizen e.d.	63120	Opslag
63123	Opslag (niet in tanks, koelhuizen e.d.)	63120	Opslag
6321	Overige dienstverlening t.b.v. het vervoer over land n.e.g.	63210	Land dnstv
6322	Overige dienstverlening t.b.v. het vervoer over water n.e.g.	63220	Water dnstv
6323	Luchthavens en overige dienstverlening t.b.v. het vervoer door de lucht n.e.g	63230	Lucht dnstv
63301	Reisorganisatie	63300	Reisbureaus
63302	Reisbemiddeling	63300	Reisbureaus
63303	Informatieverstrekking op het gebied van toerisme en dienstverlening t.b.v. het personenvervoer n.e.g.	63300	Reisbureaus

SBI 1993	SBI 1993 - description	Regkol	Name
63401	Expediteurs, cargadoors, bevrachters en andere tussenpersonen in het goederenvervoer	63400	Exped.Vracht
63402	Weging en meting	63400	Exped.Vracht
6411	Nationale postdiensten	64100	Post
64121	Lokale postdiensten	64100	Post
64122	Koeriersdiensten	64100	Post
6420	Telecommunicatie	64200	Telecom
6511	Centrale banken	65000	Bankwezen
65121	Coöperatief georganiseerde banken	65000	Bankwezen
65122	Effectenkredietinstellingen	65000	Bankwezen
65123	Spaarbanken	65000	Bankwezen
65124	Algemene banken	65000	Bankwezen
65221	Hypotheekbanken en bouwfondsen	65000	Bankwezen
65222	Volkskredietbanken en commerciële financieringsmaatschappijen	65000	Bankwezen
65223	Participatiemaatschappijen	65000	Bankwezen
65224	Overige kredietverlening n.e.g.	65000	Bankwezen
65231	Beleggingsinstellingen in financiële activa	65000	Bankwezen
65232	Beleggingsinstellingen in vaste activa	65000	Bankwezen
65233	Beleggingsinstellingen met beperkte toetreding	65000	Bankwezen
65234	Financiële holdings	74150	Holdings
66011	Levensverzekeringen	66000	Verzekwezen
66012	Naturaverzekeringen	66000	Verzekwezen
66013	Spaarkassen	66000	Verzekwezen
66021	Bedrijfspensioenfondsen	66000	Verzekwezen
66022	Ondernemingspensioenfondsen en -spaarfondsen	66000	Verzekwezen
66023	Beroepspensioenfondsen	66000	Verzekwezen
66024	Overige pensioenfondsen	66000	Verzekwezen
6603	Schadeverzekeringen	66000	Verzekwezen
6711	Optie- en effectenbeurzen	67000	Financhulpb
6712	Commissionairs en makelaars in effecten, beleggingsadviseurs en beheer van vermogens (excluding pensioenvermogens)	67000	Financhulpb
67131	Beheer en administratie van aandelen en obligaties	67000	Financhulpb
67132	Hoeklieden en marketmakers	67000	Financhulpb
67133	Overige activiteiten n.e.g. t.b.v. of verwant aan financiële instellingen (niet t.b.v. of verwant aan het verzekeringswezen en pensioen	67000	Financhulpb
67201	Verzekeringsbeurzen	67000	Financhulpb
67202	Assurantietussenpersonen	67000	Financhulpb
67203	Actuariële en pensioenadviesbureaus; beheer en administratie van pensioenvermogens	67000	Financhulpb
67204	Waarborgfondsen	67000	Financhulpb
67205	Overige activiteiten t.b.v. of verwant aan het verzekeringswezen en pensioenfondsen	67000	Financhulpb
7011	Projectontwikkeling	70110	Makelaars
7012	Handel in onroerend goed	70110	Makelaars
70201	Woningbouwverenigingen en -stichtingen	70201	Expl. woning
70202	Gemeentelijke woningbedrijven	70201	Expl. woning
70203	Verhuur van overige woonruimte	70201	Expl. woning
70204	Verhuur van onroerend goed (niet van woonruimte)	70204	Expl. gebouw
7031	Bemiddeling bij handel, huur en verhuur van onroerend goed	70110	Makelaars
7032	Beheer van onroerend goed	70110	Makelaars
71101	Verhuur van personenauto's (excluding operational lease)	71100	Vrhuurauto's
71102	Operational lease van personenauto's	71100	Vrhuurauto's
7121	Verhuur van transportmiddelen voor vervoer over land (excluding personenauto's)	71210	Vrhuurroergd

SBI 1993	SBI 1993 - description	Regkol	Name
7122	Verhuur van schepen	71210	Vrhuurroergd
7123	Verhuur van vliegtuigen	71210	Vrhuurroergd
7131	Verhuur van landbouw- en bosbouwmachines en -werktuigen	71210	Vrhuurroergd
7132	Verhuur van bouwmachines en -werktuigen	71210	Vrhuurroergd
7133	Verhuur van computers en kantoormachines	71210	Vrhuurroergd
71341	Verhuur van automaten	71210	Vrhuurroergd
71342	Verhuur van overige machines en werktuigen n.e.g.	71210	Vrhuurroergd
71401	Videotheken	71400	Videotheken
71402	Verhuur van sport- en recreatieartikelen	71210	Vrhuurroergd
71403	Verhuur van leesportefeuilles	71210	Vrhuurroergd
71404	Verhuur van kleding, huisraad e.d.	71210	Vrhuurroergd
71405	Verhuur van overige roerende goederen n.e.g.	71210	Vrhuurroergd
72101	Systeemhuizen	72000	Computsrvice
72102	Adviesbureaus op het gebied van automatisering	72000	Computsrvice
7221	Ontwikkelen, produceren en uitgeven van standaard software	72000	Computsrvice
7222	Ontwikkelen en produceren van maatwerk software; softwareconsultancy	72000	Computsrvice
7230	Computercentra, data-entry-, ponsbureaus e.d.	72000	Computsrvice
7240	Exploitatie van databanken, zoekmachines, startpagina's, informatieve websites e.d.	72000	Computsrvice
7250	Onderhoud en reparatie van computers en kantoormachines	72000	Computsrvice
7260	Netwerkbeheer, computerbeveiliging, automatiseringsdiensten n.e.g.	72000	Computsrvice
73101	Speur- en ontwikkelingswerk op het gebied van landbouw en visserij	73000	Speur&Ontwik
73102	Technisch speur- en ontwikkelingswerk	73000	Speur&Ontwik
73103	Medisch en farmacologisch speur- en ontwikkelingswerk	73000	Speur&Ontwik
73104	Overig natuurwetenschappelijk speur- en ontwikkelingswerk	73000	Speur&Ontwik
7320	Maatschappij- en geesteswetenschappelijk speur- en ontwikkelingswerk	73000	Speur&Ontwik
74111	Advocatenkantoren	74110	Jurid.dnstv
74112	Rechtskundige adviesbureaus	74110	Jurid.dnstv
74113	Notariskantoren	74110	Jurid.dnstv
74114	Deurwaarderskantoren	74110	Jurid.dnstv
74115	Octrooibureaus	74110	Jurid.dnstv
74121	Registeraccountants	74120	Accountants
74122	Accountants-administratieconsulenten	74120	Accountants
74123	Administratiekantoren (boekhouden)	74120	Accountants
74124	Belastingconsulenten	74120	Accountants
74125	Overige administratiekantoren	74120	Accountants
7413	Markt- en opinieonderzoekbureaus	74130	Econ. advies
74141	Organisatieadviesbureaus	74130	Econ. advies
74142	Public relationsbureaus	74130	Econ. advies
74143	Overige economische onderzoek- en adviesbureaus	74130	Econ. advies
74151	Concerndiensten	74150	Holdings
74152	Holdings (geen financiële holdings)	74150	Holdings
74201	Architecten- en technische ontwerp- en adviesbureaus voor burgerlijke en utiliteitsbouw	74200	Ingen.Archit
74202	Technisch ontwerp en advies voor stedenbouw-, verkeers-, tuin- en landschapskunde, ruimtelijke ordening en planologie	74200	Ingen.Archit
74203	Technisch ontwerp en advies voor grond-, water- en wegenbouw	74200	Ingen.Archit
74204	Technisch ontwerp en advies voor elektro-, installatietechniek en telematica	74200	Ingen.Archit
74205	Technisch ontwerp en advies voor werktuig-, machine- en apparatenbouw	74200	Ingen.Archit
74206	Technisch ontwerp en advies voor de procestechniek	74200	Ingen.Archit

SBI 1993	SBI 1993 - description	Regkol	Name
74207	Technisch ontwerp en advies niet gespecialiseerd	74200	Ingen.Archit
74208	Overig technisch ontwerp en advies	74200	Ingen.Archit
74301	Keuring en controle van agrarische producten en voedingsmiddelen	74300	Keur Contrl
74302	Keuring en controle van machines, apparaten en materialen	74300	Keur Contrl
74303	Overige keuring en controle	74300	Keur Contrl
74401	Reclame-, reclameontwerp- en -adviesbureaus	74400	Recl. bureaus
74402	Overige reclamediensten	74400	Recl. bureaus
74501	Uitzendbureaus	74501	Uitzendbureaus
74502	Uitleenbedrijven	74503	Arbeidbemidd
74503	Arbeidsbemiddeling, testen, werven en selecteren van personeel	74503	Arbeidbemidd
74504	Banenpools (werkgelegenheidsprojecten)	74503	Arbeidbemidd
7460	Beveiliging en opsporing	74600	Bewaak dnst
74701	Reiniging van gebouwen	74701	Reiniggebouw
74702	Reiniging van transportmiddelen en overige reiniging	74702	Reinigtransp
74811	Fotografie	74800	Zak.dvOverig
74812	Ontwikkelwinkels	74800	Zak.dvOverig
74813	Ontwikkelcentrales	74800	Zak.dvOverig
7482	Pakken, sorteren e.d. in loon	74800	Zak.dvOverig
7485	Secretariaats- en vertaalwerk	74800	Zak.dvOverig
7486	Callcenters	74800	Zak.dvOverig
74871	Kredietinformatie- en incassobureaus	74800	Zak.dvOverig
74872	Organiseren van beurzen, tentoonstellingen, braderieën e.d.	74800	Zak.dvOverig
74873	Veilingen van landbouw-, tuinbouw- en visserijproducten	74800	Zak.dvOverig
74874	Veilingen van huisraad, kunst, antiek, machines e.d. roerende goederen	74800	Zak.dvOverig
74875	Interieur-, modeontwerpers e.d.	74800	Zak.dvOverig
74876	Overige zakelijke dienstverlening n.e.g.	74800	Zak.dvOverig
7511	Algemeen overheidsbestuur	75113	Gemeente
7511	Algemeen overheidsbestuur	75112	Rijk
7511	Algemeen overheidsbestuur	75119	Ov.alg.best.
7513	Publiekrechtelijke bedrijfsorganen	75119	Ov.alg.best.
7521	Buitenlandse zaken	75112	Rijk
7522	Defensie	75220	Defensie
75231	Rechtspraak	75112	Rijk
75232	Overige justitiële diensten, incl. gevangeniswezen	75112	Rijk
7524	Politie	75240	Politie
7525	Brandweer	75113	Gemeente
75301	Verplichte sociale ziektekostenverzekeringen	75114	Soc.verz.ins
75302	Verplichte sociale inkomensdervingsverzekeringen	75114	Soc.verz.ins
75303	Verplichte sociale demografische verzekeringen	75114	Soc.verz.ins
75304	Overige verplichte sociale verzekeringen	75114	Soc.verz.ins
80101	Basisonderwijs voor leerplichtigen	80100	Prim.onderw.
80102	Speciaal basisonderwijs	80100	Prim.onderw.
80103	Speciaal onderwijs in expertisecentra	80100	Prim.onderw.
80211	HAVO en VWO	80200	Sec.onderw.
80212	Voorbereidend middelbaar beroepsonderwijs	80200	Sec.onderw.
80213	Praktijkonderwijs	80200	Sec.onderw.
80214	Brede scholengemeenschappen voor voortgezet onderwijs	80200	Sec.onderw.
80221	Middelbaar beroepsonderwijs	80200	Sec.onderw.
80222	Educatie	80200	Sec.onderw.
80223	Middelbaar beroepsonderwijs en educatie (gecombineerd)	80200	Sec.onderw.
80301	Hoger beroepsonderwijs	80300	Tert.onderw.
80302	Wetenschappelijk onderwijs	80300	Tert.onderw.
8041	Auto- en motorrijscholen	80410	Autorijschool

SBI 1993	SBI 1993 - description	Regkol	Name
80421	Afstandsonderwijs	80420	Onderwijs ov
80422	Bedrijfsopleiding en -training	80420	Onderwijs ov
80423	Studiebegeleiding, vorming en onderwijs n.e.g.	80420	Onderwijs ov
85111	Academische ziekenhuizen	85110	ZH&medspec
85112	Algemene ziekenhuizen	85110	ZH&medspec
85113	Revalidatie-instellingen met overnachting	85110	ZH&medspec
85114	Categorale ziekenhuizen (geen revalidatie-instellingen)	85110	ZH&medspec
85115	Instellingen voor geestelijke gezondheidszorg met overnachting	85115	GGZ-instell.
85121	Praktijken van huisartsen	85121	Huisartsenpr
85122	Praktijken van psychiaters	85110	ZH&medspec
85123	Praktijken van medische specialisten (geen psychiaters en tandheelkundig specialisten)	85110	ZH&medspec
85131	Praktijken van tandartsen	85130	Tandartsenpr
85132	Praktijken van kaakchirurgen	85110	ZH&medspec
85133	Praktijken van orthodontisten	85110	ZH&medspec
85141	Praktijken van verloskundigen	85140	Paramed.prak
85142	Praktijken van fysiotherapeuten	85140	Paramed.prak
85143	Praktijken van oefentherapeuten Cesar en Mensendieck	85140	Paramed.prak
85144	Praktijken van psychotherapeuten en psychologen	85140	Paramed.prak
85145	Praktijken van paramedici (geen fysio- en oefentherapeuten Cesar en Mensendieck), alternatieve genezers en overige praktijken in de gzz	85140	Paramed.prak
85151	Abortusklinieken	85150	Dagbh&ondrst
85152	Oncologische en radiotherapeutische instituten	85150	Dagbh&ondrst
85153	Privé-klinieken en zelfstandige behandelcentra zonder overnachting	85150	Dagbh&ondrst
85154	Gezondheidscentra	85150	Dagbh&ondrst
85155	Overige instellingen voor curatieve somatische gezondheidszorg zonder overnachting	85150	Dagbh&ondrst
85156	Instellingen voor geestelijke gezondheidszorg zonder overnachting	85115	GGZ-instell.
85161	Instellingen voor begeleiding inzake arbeidsomstandigheden	85161	Arbo-organ.
85162	Instellingen voor preventieve gezondheidszorg (geen begeleiding inzake arbeidsomstandigheden)	85162	Prev.zrginst
85171	Medische laboratoria, bloedbanken en overige instellingen voor behandelingondersteunend onderzoek	85150	Dagbh&ondrst
85172	Ambulancediensten (centrale posten inbegrepen)	85150	Dagbh&ondrst
85173	Overkoepelende organen, samenwerkings- en adviesorganen op het gebied van gezondheidszorg	85150	Dagbh&ondrst
85174	Overige gezondheidszorgondersteunende diensten	85150	Dagbh&ondrst
85200	Veterinaire diensten	85200	Veterin.dnst
85311	Verpleeghuizen	85311	Verpl/verz.h
85312	Huizen voor gehandicapten (geen verpleeghuizen)	85312	Inst.gehandz
85313	Verzorgingshuizen	85311	Verpl/verz.h
85314	Jeugdzorg waarbij huisvesting wordt geboden	85314	Jeugdzorgorg
85315	Maatschappelijke opvang voor volwassenen waarbij huisvesting wordt geboden (geen asielzoekerscentra)	85315	Maats.opv.hu
85316	Internaten, herstellingsoorden en asielzoekerscentra	85315	Maats.opv.hu
85321	Dagverblijven voor gehandicapten	85312	Inst.gehandz
85322	Dagverblijven voor jeugdzorg	85314	Jeugdzorgorg
85323	Jeugdzorg waarbij geen huisvesting wordt geboden	85314	Jeugdzorgorg
85324	Thuiszorg	85324	Thuiszorgins
85331	Kinderopvang	85330	Ov.welz.inst
85332	Algemeen maatschappelijk werk	85330	Ov.welz.inst
85333	Specifiek maatschappelijk werk	85330	Ov.welz.inst
85334	Sociaal-pedagogische diensten	85312	Inst.gehandz

SBI 1993	SBI 1993 - description	Regkol	Name
85335	Welzijn ouderen	85330	Ov.welz.inst
85336	Sociaal-cultureel werk	85330	Ov.welz.inst
85337	Brede welzijnsinstellingen	85330	Ov.welz.inst
85338	Overige instellingen voor maatschappelijke dienstverlening, advies en informatie	85330	Ov.welz.inst
85341	Zelfhulpgroepen en onderlinge begeleiding	85330	Ov.welz.inst
85342	Exploitatie van gemeenschaps- en dorpshuizen, wijkcentra, jeugdgebouwen e.d.	85330	Ov.welz.inst
85343	Overkoepelende organen, samenwerkings- en adviesorganen en fondsen op het gebied van welzijnszorg	85330	Ov.welz.inst
85344	Verstrekking van adviezen op het gebied van school- en beroepskeuze	85330	Ov.welz.inst
9001	Afvalwaterinzameling en -behandeling door de overheid	90001	MilieuDOverh
9001	Afvalwaterinzameling en -behandeling door bedrijven	90000	MilieuDBedr
90021	Afvalinzameling door de overheid	90001	MilieuDOverh
90021	Afvalinzameling door bedrijven	90000	MilieuDBedr
90022	Afvalbehandeling door de overheid	90001	MilieuDOverh
90022	Afvalbehandeling door bedrijven	90000	MilieuDBedr
9003	Sanering van milieuverontreiniging door de overheid	90001	MilieuDOverh
9003	Sanering van milieuverontreiniging door bedrijven	90000	MilieuDBedr
9111	Bedrijfs- en werkgeversorganisaties	91100	Bedrijforgan
9112	Beroepsorganisaties	91100	Bedrijforgan
9120	Werknemersorganisaties	91200	Werknmorgan
91311	Religieuze organisaties	91300	Ideeelfonds
91312	Overige levensbeschouwelijke organisaties	91300	Ideeelfonds
9132	Politieke organisaties	91300	Ideeelfonds
9133	Hobbyclubs, fondsen en overige overkoepelende, samenwerkings- en adviesorganen	91300	Ideeelfonds
91331	Gezelligheidsverenigingen	91300	Ideeelfonds
91332	Hobbyclubs	91300	Ideeelfonds
91333	Steunfondsen (niet op het gebied van welzijnszorg)	91300	Ideeelfonds
91334	Vriendenkringen op het gebied van cultuur, fanclubs en overige kunstbevordering	91300	Ideeelfonds
91335	Overkoepelende organen en samenwerkings- en adviesorganen (niet op het gebied van gezondheids- en welzijnszorg, sport en recreatie)	91300	Ideeelfonds
91336	Overige ideële organisaties n.e.g.	91300	Ideeelfonds
91337	Overige belangenbehartiging n.e.g.	91300	Ideeelfonds
92111	productie van (video)films (excluding televisieproductie)	92100	Film &Video
92112	Ondersteunende activiteiten t.b.v. de productie van (video)films	92100	Film &Video
9212	Distributie van (video)films	92100	Film &Video
9213	Vertoning van films	92100	Film &Video
92201	Omroeporganisaties	92200	Radio&TV
92202	Producenten van radio- en televisieproducties	92200	Radio&TV
92203	Ondersteunende activiteiten t.b.v. radio en televisie	92200	Radio&TV
92311	Beoefening van podiumkunst	92300	Amus. Kunst
92312	Producenten van podiumkunst	92300	Amus. Kunst
92313	Beoefening van scheppende kunst	92300	Amus. Kunst
92321	Theaters, schouwburgen en concertgebouwen	92300	Amus. Kunst
92322	Evenementenhallen	92300	Amus. Kunst
92323	Dienstverlening t.b.v. kunstbeoefening en organisatie van culturele evenementen	92300	Amus. Kunst
92331	Kermisattracties	92300	Amus. Kunst
92332	Recreatiecentra	92300	Amus. Kunst
92341	Dansscholen	92300	Amus. Kunst
92342	Kunstzinnige vorming van amateurs (geen dansscholen)	92300	Amus. Kunst

SBI 1993	SBI 1993 - description	Regkol	Name
92343	Overig amusement n.e.g.	92300	Amus. Kunst
9240	Pers- en nieuwsbureaus; journalisten	92400	Pers Nieuws
92511	Openbare bibliotheken	92500	Musea&Biblio
92512	Kunstuitleencentra	92500	Musea&Biblio
92513	Overige culturele uitleencentra en openbare archieven	92500	Musea&Biblio
92521	Kunstgalerieën en -expositieruimten	92500	Musea&Biblio
92522	Musea	92500	Musea&Biblio
92523	Monumentenzorg	92500	Musea&Biblio
92531	Dieren- en plantentuinen, kinderboerderijen	92500	Musea&Biblio
92532	Beheer van natuurgebieden	92500	Musea&Biblio
92611	Exploitatie van zwembaden	92610	Sport Recrea
92612	Exploitatie van sporthallen, sportzalen en gymzalen	92610	Sport Recrea
92613	Exploitatie van sportvelden	92610	Sport Recrea
92614	Exploitatie van overige sportaccommodaties	92610	Sport Recrea
92621	Voetbal	92610	Sport Recrea
92622	Veldsport (in teamverband beoefend; excluding voetbal)	92610	Sport Recrea
92623	Atletiek	92610	Sport Recrea
92624	Tennis	92610	Sport Recrea
92625	Paardensport (incl. maneges)	92610	Sport Recrea
92626	Wielersport	92610	Sport Recrea
92627	Auto- en motorsport	92610	Sport Recrea
92628	Wintersport	92610	Sport Recrea
92629	Overige buitensport	92610	Sport Recrea
92631	Zaalsport (individueel beoefend)	92610	Sport Recrea
92632	Zaalsport (in teamverband beoefend)	92610	Sport Recrea
92633	Kracht- en vechtsport	92610	Sport Recrea
92634	Bowlen, kegelen, biljarten e.d.	92610	Sport Recrea
92635	Denksport	92610	Sport Recrea
92636	Overige binnensport (incl. omni-sport)	92610	Sport Recrea
92641	Zwem- en onderwatersport	92610	Sport Recrea
92642	Roei-, kano-, zeil- en surfsport e.d.	92610	Sport Recrea
92643	Zeil- en surfscholen	92610	Sport Recrea
92644	Jachthavens	92610	Sport Recrea
92651	Beroepssportlieden	92610	Sport Recrea
92652	Sportinstructeurs	92610	Sport Recrea
92653	Sportscholen (excluding zeil- en surfscholen)	92610	Sport Recrea
92654	Supportersverenigingen (sport-)	92610	Sport Recrea
92655	Organiseren van sportevenementen	92610	Sport Recrea
92656	Overkoepelende organen en samenwerkings- en adviesorganen op het gebied van sport	92610	Sport Recrea
9271	Loterijen en kansspelen	92710	Gokwezen
92721	Exploitatie van amusements- en speelautomaten	92710	Gokwezen
92722	Verzorgen van vistochten	92610	Sport Recrea
92723	Hengelsport	92610	Sport Recrea
92724	Recreatie n.e.g.	92610	Sport Recrea
93011	Wasserijen en linnenverhuur	93000	Dienstoverig
93012	Chemische wasserijen en ververijen	93000	Dienstoverig
93013	Wassalons en -verzendinrichtingen	93000	Dienstoverig
93021	Kappers	93000	Dienstoverig
93022	Schoonheidsverzorging, pedicures en manicures	93000	Dienstoverig
93031	Uitvaartverzorging	93000	Dienstoverig
93032	Crematoria, mortuaria en begraafplaatsen	93000	Dienstoverig
9304	Fitnesscentra, sauna's, zonnebanken, massagesalons, bronnenbaden e.d.	93000	Dienstoverig
9305	Overige dienstverlening n.e.g.	93000	Dienstoverig

SBI 1993	SBI 1993 - description	Regkol	Name
9500	Particuliere huishoudens met personeel in loondienst	95000	Huishddnstn
9811	Consumptieve eenheden niet in te delen naar niveau	99999	GdDnstN.E.G.
9812	productieve eenheden niet in te delen naar niveau	99999	GdDnstN.E.G.
9813	Eenheden waarvan activiteit (nog) niet bekend	99999	GdDnstN.E.G.
9821	Niet actieve rechtspersonen	99999	GdDnstN.E.G.
9826	Interfisk-eenheden	99999	GdDnstN.E.G.
9900	Extraterritoriale lichamen en organisaties	99000	Extraterrit

ANNEX 10.2 RELATION CPA – PRODUCTGROUPS NATIONAL ACCOUNTS

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
0			9900100	9900100	Inter-consum	Intermediair verbruik
0			9900200	9900200	Loon natura	Loon in natura
0			9991010	9991010	Veredel.loon	Betaald of ontvangen veredelingsloon zoals geregistreerd in de PS-en (netto), ongeacht de bedrijfstak
0			9991100	9991116	Veredel.voed	Veredeling in de landbouw en voedingsindustrie (bruto goederenstromen)
0			9991100	9991117	Veredel.text	Veredeling in de textiel-, kleding- en leerindustrie (bruto goederenstromen)
0			9991100	9991121	Veredel.uitg	Veredeling in de uitgeverij en papierindustrie (bruto goederenstromen)
0			9991100	9991124	Veredel.chem	Veredeling in de chemische, kunststof- en rubberindustrie (bruto goederenstromen)
0			9991100	9991127	Veredel.meta	Veredeling in de metaalindustrie (bruto goederenstromen)
0			9991100	9991128	Veredel.mach	Veredeling in de machine-industrie (bruto goederenstromen)
0			9991100	9991130	Veredel.elec	Veredeling in de medische instrumenten- en elektro-industrie (bruto goederenstromen)
0			9991100	9991199	Veredel.rest	Veredeling in niet eerder genoemde bedrijfsgroepen (bruto goederenstromen)
0			9991210	9991210	Loondien.bin	Loondiensten binnenland
0			9991220	9991220	Loondien.exp	Uitvoer van loondiensten
0			9991230	9991230	Loondien.imp	Invoer van loondiensten
0			9991310	9991310	Inv.eb.bedrr	Investeringen eigen beheer in bedrijfsruimten
0			9991320	9991320	Inv.eb. gww.	Investeringen eigen beheer in gww
0			9991330	9991330	Inv.eb.vervm	Investeringen eigen beheer in vervoermiddelen
0			9991340	9991340	Inv.eb.ma/in	Investeringen eigen beheer in machines en installaties
0			9991340	9991340	Inv.eb.ma/in	Investeringen in eigen beheer van communicatiemiddelen
0			9991350	9991350	Inv.eb. vee	Investeringen eigen beheer in vee
0			9991360	9991360	Inv.eb.plant	Investeringen eigen beheer in vaste plant opstanden
0			9991370	9991370	Inv.eb.softw	Investeringen eigen beheer in software
0			9991380	9991380	Inv.eb.ov.im	Investeringen in eigen beheer van communicatiemiddelen
0			9991400	9991400	Goed.in bew.	Goederen in bewerking
0			9991500	9991500	Exp.dnst.n.e.g.	Uitvoer van diensten n.e.g.
0			9991600	9991600	SNA-corr.	SNA-correctie
0			9991710	9991710	2e-h.vliegt.	Vliegtuigen, gebruikt
0			9991720	9991720	2e-h.schepen	Schepen, gebruikt
0			9991760	9991760	2e-h.mach.	Machines, gebruikt
0			9991790	9991790	Ov.desinvest	Overige desinvesteringen
0			9991799	9991799	Gebruikte va	Gebruikte vaste activa
0			9992200	9992200	Imp.dnst.n.e.g.	Invoer van diensten n.e.g.
0			9992201	9992201	Cons.gez.bui	Consumptie van Nederlandse gezinnen in het buitenland
0			9992202	9992202	Bunker.buit.	Bunkering van Nederlandse schepen en vliegtuigen in het buitenland
0			9992300	9992300	Cons.buit.nl	Consumptie van buitenlanders in Nederland
0			9992410	9992410	Cons.gd.int.	Aankoop door bedrijven van consumptiegoederen bij de detailhandel
0			9992411	9992411	Cons.gdint.V	Aankoop door vrijgestelde bedrijven van consumptiegoederen bij de detailhandel
0			9992420	9992420	2e-h.mil.goe	Militaire goederen, gebruikt
0			9992430	9992430	Cons.2h.goed	Consumptie van tweedehands goederen (incl. auto's),(marges!)
0			9992431	9992431	Cons.lease.a	Consumptie van gebruikte leaseauto’s
0			9992440	9992440	Gdtrans gren	Goederentransacties aan de grens
0			9992910	9992910	Aanpass. DNB	Aanpassing aan het saldoverschil van De Nederlandse Bank
0			9992920	9992920	Aanpass. DNB	Aanpassing aan het saldoverschil van De Nederlandse Bank
0			9995001	9995001	Invoerrecht	Invoerrechten
0			9995005	9995005	Pg.Heffingen	Productgebonden heffingen op invoer
0			9995006	9995006	PgSubs.W-uit	Productgebonden subsidies op weder-uitvoer
0			9995009	9995009	Vwrksub.voed	Productgebonden verwerkingssubsidies voeding
0			9995010	9995010	Pg.Subsidies	Productgebonden subsidies
0			9995011	9995011	PgSubs OpbVv	Subsidies op het openbaar vervoer
0			9995021	9995021	Acc.suiker	Accijns op suiker

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0			9995022	9995022	Acc.gedist.	Accijns op gedistilleerde dranken
0			9995023	9995023	Acc.wijn	Accijns op wijn
0			9995024	9995024	Acc.bier	Accijns op bier
0			9995025	9995025	Vrbrbel.fris	Verbruiksbelasting op alcoholvrije dranken ed.
0			9995026	9995026	Acc.tabak	Accijns op tabaksproducten
0			9995027	9995027	Acc.benzine	Accijns op benzine
0			9995028	9995028	Acc.ov.vl.br	Accijns op overige vloeibare brandstoffen
0			9995029	9995029	Acc.tussenpr	Accijns op tussenproducten
0			9995030	9995030	Grondwtr.bel	Grondwaterbelasting
0			9995031	9995031	Brandstf bel	Brandstofbelasting
0			9995032	9995032	Afvalstf bel	Afvalstoffenbelasting
0			9995033	9995033	Reg Ener bel	Regulerende energiebelasting
0			9995041	9995041	Overdr.bel.	Overdrachtsbelasting
0			9995042	9995042	Beursbelast.	Beursbelasting
0			9995043	9995043	Vermak.h.bel	Vermakelijkheidsbelasting
0			9995044	9995044	Kapitaalbel.	Kapitaalbelasting
0			9995045	9995045	Kansspelbel.	Kansspelbelasting
0			9995051	9995051	Heff.sn.kwr.	Heffingen snelle kweekreactor
0			9995052	9995052	Ass.belast.	Assurantiebelasting
0			9995069	9995069	B.p.m.	Belasting op Personenauto's en Motoren
0			9995070	9995070	B.t.w.	Belasting op Toegevoegde Waarde (Omzetbelasting)
0			9995071	9995071	Restit. btw	Restitutie B.T.W.
0			9995079	9995079	Btw op grond	B.T.W. op grond
0			9995080	9995080	Btw afg-toeg	Afgedragen minus toegerekende B.T.W.
0			9997110	9997110	Onr.zaakbel.	Onroerendezaakbelasting
0			9997120	9997120	Motorrij.bel	Motorrijtuigenbelasting en Eurovignet
0			9997130	9997130	Toeristenbel	Toeristenbelasting
0			9997210	9997210	Vrdheff.olie	Voorraadheffing aardolieproducten
0			9997220	9997220	Heff.afvall.	Heffing afvallozing in Rijkswateren
0			9997230	9997230	Vbbel.milieu	Verbruiksbelasting op milieugrondslag
0			9997240	9997240	Waters.last	Omslagheffing waterschappen
0			9997250	9997250	Zuiver.last	Heffing op waterverontreiniging
0			9997260	9997260	Rioolrechten	Rioolrechten
0			9997290	9997290	Ov.milieuhef	Geluidsheffing burgerluchtvaart, mestoverschotheffing en overige milieuheffingen
0			9997300	9997300	PBO-heff/KvK	PBO-heffingen en inschrijvingsgelden Kamers van Koophandel
0			9997310	9997310	Vrdheff.suik	Voorraadheffing suiker
0			9997390	9997390	Ov.npg.heff.	Overige niet-productgebonden heffingen
0			9997410	9997410	Loonsubsidie	Loonsubsidies
0			9997420	9997420	Rente-subs.	Rentesubsidies
0			9997430	9997430	Npg.lef.subs	Overige niet-productgebonden subsidies op landbouw en voeding
0			9997490	9997490	Ov.npg.subs.	Overige niet-productgebonden subsidies
0			9997510	9997510	Vrdsubs.olie	Voorraadsubsidies olie
0			9997590	9997590	Ov.prg.subs.	Overige productgebonden subsidies
0			9998100	9998100	Lonen	Lonen, salarissen en beloning commissarissen
0			9998900	9998900	Soc.premies	Sociale lasten en pensioenpremies
0			9999970	9999970	Tgrkd.bankd.	Toegerekende bankdiensten
0			9999980	9999980	Afschrijving	Afschrijvingen
0			9999990	9999990	Ov. inkomen	Overig inkomen
01.11.11	1001		111100	111110	Tarwe	Harde tarwe
01.11.12	1001		111100	111110	Tarwe	Zachte tarwe en mengkoren
01.11.13	1005		111100	111130	Mais	Mais
01.11.14	1006	10	111100	111190	Ov. granen	Rijst, niet gedopt
01.11.15	1003		111100	111150	Gerst	Gerst
01.11.16	1002		111100	111190	Ov. granen	Rogge
01.11.16	1004		111100	111190	Ov. granen	Haver
01.11.17	1007		111100	111190	Ov. granen	Graansorgho
01.11.17	1008		111100	111190	Ov. granen	Boekweit, gierst (andere dan sorgho) en kanariezaad; andere granen
01.11.21	0701	1000	111200	111211	Pootaardapp.	Pootaardappelen
01.11.21	0701	9010	111200	111213	Zetm.aardapp	Zetmeelaardappelen
01.11.21	0701	905	111200	111212	Cons.aardapp	Aardappelen, voor menselijk gebruik; resten voor dierlijk

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						gebruik
01.11.21	0701	9090	111200	111212	Cons.aardapp	Aardappelen, voor menselijk gebruik; resten voor dierlijk gebruik
01.11.22	0713		111900	111220	Peulvruchten	Gedroogde zaden van peulvruchten, gepeld
01.11.23	0714		111900	111230	Ov.b.k.w.gew	Eetbare wortels en knollen met een hoog gehalte aan zetmeel of inuline
01.11.31	1201		111300	111310	Sojabonen	Sojabonen
01.11.32	1202		111300	111320	Grondnoten	Grondnoten
01.11.33	1205		111300	111390	Ov.olieh.zad	Kool- en raapzaad
01.11.33	1206		111300	111390	Ov.olieh.zad	Zonnebloempitten
01.11.33	1207		111300	111390	Ov.olieh.zad	Mosterdzaad, saffloerzaad en sesamzaad
01.11.34	1207		111300	111390	Ov.olieh.zad	Katoenzaad
01.11.35	1203		111300	111390	Ov.olieh.zad	Kopra
01.11.35	1204		111300	111390	Ov.olieh.zad	Lijnzaad
01.11.35	1207		111300	111390	Ov.olieh.zad	Palmnoten en palmpitten; papaverzaad, ricinuszaad, karitenoten en andere oliehoudende zaden en vruchten n.e.g.
01.11.40	2401	10	111400	111400	Tabak	Ruwe en niet tot verbruik bereide tabak, ongestript
01.11.40	2401	20	111400	111400	Tabak	Ruwe en niet tot verbruik bereide tabak, gestript
01.11.5	1212	91	111900	111500	Suikerbieten	Suikerbieten
01.11.5	1212	9200	111900	111500	Suikerbieten	Suikerriet
01.11.60	1213		111900	111600	Voedergewas	Stro
01.11.60	1214	90	111900	111600	Voedergewas	Koolrapen, voederbieten, voederwortels, hooi, klaver, hanekammetjes, mergkool, lupine, wikke en dergelijke voedergewassen
01.11.7	5201		111900	111990	Ov.plant.mat	Katoen, niet gekaard of gekamd
01.11.7	5301	1000	111900	111990	Ov.plant.mat	Vlas, ruw of geroot
01.11.7	5302	1000	111900	111990	Ov.plant.mat	Hennep, ruw of geroot
01.11.7	5303	1000	111900	111990	Ov.plant.mat	Jute en andere bastvezels, ruw of geroot
01.11.7	5304	1000	111900	111990	Ov.plant.mat	Sisal en andere textielvezels van agaven, ruw
01.11.7	5305	1100	111900	111990	Ov.plant.mat	Vezels van de kokosnoot (coir), ruw
01.11.7	5305	2100	111900	111990	Ov.plant.mat	Vezels van abaca, ruw
01.11.7	5305	9100	111900	111990	Ov.plant.mat	Ramee en andere plantaardige textielvezels, ruw
01.11.80	4001	1000	111900	111990	Ov.plant.mat	Natuurlijke rubberlatex
01.11.80	4001	2	111900	111990	Ov.plant.mat	Natuurlijke rubber
01.11.91	1211		111900	111990	Ov.plant.mat	Planten hoofdzakelijk gebruikt in de reukwerkindustrie, in de geneeskunde of voor insecten- of parasietenbestrijding e.d.
01.11.92	1209	1	112900	111920	Zaaizaden	Suikerbietenzaad
01.11.92	1209	2	112900	111920	Zaaizaden	Zaad van voedergewassen, ander dan bietenzaad
01.11.93	1210		111900	111990	Ov.plant.mat	Hopbellen, vers of gedroogd, ook indien fijngemaakt, gemalen of in pellets; lupuline
01.11.93	1212	99	111900	111990	Ov.plant.mat	Cichoreiwortels en overig ruw plantaardig materiaal n.e.g.
01.12.11	0703	10	112100	112110	Uien	Uien en sjalotten
01.12.11	0703	2000	112100	112110	Uien	Knoflook
01.12.11	0703	9000	112100	112190	Ov.groenten	Prei en andere eetbare looksoorten
01.12.11	0706		112100	112190	Ov.groenten	Overige wortels en knollen
01.12.12	0702		112100	112150	Tomaten	Tomaten
01.12.12	0707	0015	112100	112130	Komkommers	Komkommers
01.12.12	0707	002	112100	112130	Komkommers	Komkommers
01.12.12	0707	003	112100	112130	Komkommers	Komkommers
01.12.12	0707	0040	112100	112130	Komkommers	Komkommers
01.12.12	0707	0090	112100	112190	Ov.groenten	Augurken
01.12.12	0708		112100	112190	Ov.groenten	Erwten, bonen en andere peulgroenten
01.12.12	0807		113200	113290	Ov. fruit	Meloenen
01.12.13	0704	10	112100	112190	Ov.groenten	Bloemkool
01.12.13	0704	2000	112100	112120	Koolsoorten	Spruitjes
01.12.13	0704	90	112100	112120	Koolsoorten	Witte kool, rode kool en andere koolsoorten
01.12.13	0705	1	112100	112160	Sla	Kropsla en andere sla
01.12.13	0705	2100	112100	112170	Witlof	Witlof
01.12.13	0705	2900	112100	112190	Ov.groenten	Andijvie en andere cichoreigroenten
01.12.13	0709	10	112100	112190	Ov.groenten	Artisjokken
01.12.13	0709	2000	112100	112190	Ov.groenten	Bloemkool, andijvie, artisjokken, snijbiet, kardoen, kappers en andere groenten
01.12.13	0709	3000	112100	112190	Ov.groenten	Asperges

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01.12.13	0709	4000	112100	112190	Ov.groenten	Selderij, andere dan knolselderij
01.12.13	0709	5	112100	112180	Champignons	Paddenstoelen en truffels
01.12.13	0709	6010	112100	112140	Paprika's	Niet-scherpsmakende pepers
01.12.13	0709	609	112100	112190	Ov.groenten	Andere capsicumsoorten
01.12.13	0709	7000	112100	112190	Ov.groenten	Spinazie
01.12.13	0709	9010	112100	112160	Sla	Overige slasoorten
01.12.13	0709	9020	112100	112190	Ov.groenten	Snijbiet en kardoen
01.12.13	0709	9040	112100	112190	Ov.groenten	Kappers
01.12.13	0709	9050	112100	112190	Ov.groenten	Venkel
01.12.13	0709	9060	112100	112190	Ov.groenten	Suikermais
01.12.13	0709	907	112100	112190	Ov.groenten	Courgettes
01.12.13	0709	9090	112100	112190	Ov.groenten	Andere groenten
01.12.21	0601	10	112200	112211	Bloembollen	Bollen, knollen en wortelstokken, in rusttoestand
01.12.21	0601	20	112200	112212	Boom/pl.kwek	Bollen, knollen en wortelstokken, in blad of in bloei; cichoreiplanten en –wortels
01.12.21	0602	10	112200	112212	Boom/pl.kwek	Stekken zonder wortels en enten
01.12.21	0602	20	112200	112212	Boom/pl.kwek	Bomen en heesters, voor de teelt van eetbare vruchten, ook indien geënt
01.12.21	0602	3000	112200	112212	Boom/pl.kwek	Rododendrons en azalea's, ook indien geënt
01.12.21	0602	40	112200	112212	Boom/pl.kwek	Rozen, ook indien geënt
01.12.21	0602	9010	112100	112180	Champignons	Champignonbroed
01.12.21	0602	9020	112200	112212	Boom/pl.kwek	Ananasplantjes
01.12.21	0602	9030	112200	112212	Boom/pl.kwek	Groenteplanten en aardbeiplanten
01.12.21	0602	904	112200	112212	Boom/pl.kwek	Bomen en heesters
01.12.21	0602	905	112200	112212	Boom/pl.kwek	Andere planten voor de open grond
01.12.21	0602	9070	112200	112212	Boom/pl.kwek	Kamerplanten (bewortelde stekken, zaailingen en plantgoed)
01.12.21	0602	909	112200	112212	Boom/pl.kwek	Kamerplanten (bloeiende en andere)
01.12.22	0603		112200	112220	Bloemen	Afgesneden bloemen, bloesems en bloemknoppen, inclusief bloemstukken, kransen en dergelijke
01.12.23	1209	3000	112900	112290	Tuinb.zaaiz.	Bloemzaad
01.12.23	1209	9	112900	112290	Tuinb.zaaiz.	Vruchtenpitten en ander bloemzaad
01.12.24	1209	1	112900	111920	Zaaizaden	Bietenzaad
01.12.24	1209	9	112900	112290	Tuinb.zaaiz.	Koolrabizaad en ander groentezaad
01.13.11	0806	10	113200	113290	Ov. fruit	Tafeldruiven
01.13.12	0806	10	113200	113290	Ov. fruit	Andere druiven, vers
01.13.21	0801		113200	113210	Noten ea fr.	Kokosnoten, paranoten, cashewnoten, vers of gedroogd, ook zonder dop of schaal
01.13.21	0803		113200	113210	Noten ea fr.	Bananen, vers of gedroogd
01.13.21	0804		113200	113210	Noten ea fr.	Dadels, vijgen, ananassen, avocado's, manga's, guaves en manggistans, vers of gedroogd
01.13.22	0805		113200	113220	Citrusfruit	Citrusvruchten
01.13.23	0807		113200	113290	Ov. fruit	Papaja's
01.13.23	0808	10	113200	113230	Appels	Appels
01.13.23	0808	20	113200	113290	Ov. fruit	Peren
01.13.23	0809		113200	113290	Ov. fruit	Abrikozen, kersen, perziken, pruimen en sleepruimen, vers
01.13.23	0810		113200	113290	Ov. fruit	Aardbeien, frambozen, bramen, aalbessen, kruisbessen, bosbessen en ander fruit, vers
01.13.23	1212	10	113900	113900	Ov.gewassen	Sint-jansbrood
01.13.24	0709	903	113200	113290	Ov. fruit	Olijven
01.13.24	0802		113200	113210	Noten ea fr.	Andere noten, vers of gedroogd, ook zonder dop of schaal, al dan niet gepeld
01.13.31	0901	1100	113900	113310	Koffie ongeb	Koffie, ongebrand, waaruit geen cafeïne is verwijderd
01.13.32	0902	2000	113900	113900	Ov.gewassen	Groene (niet-gefermenteerde) thee, in onmiddellijke verpakking > 3 kg
01.13.32	0902	4000	113900	113900	Ov.gewassen	Zwarte (gefermenteerde) thee en gedeeltelijk gefermenteerde thee, in onmiddellijke verpakking > 3 kg
01.13.33	0903		113900	113900	Ov.gewassen	Maté
01.13.34	1801		113900	113340	Cacaobonen	Cacaobonen
01.13.40	0904	11	113900	113900	Ov.gewassen	Peper van het geslacht ‘Piper’, niet bewerkt
01.13.40	0904	2010	113900	113900	Ov.gewassen	Niet-scherpsmakende pepers van het geslacht ‘Capsicum’, gedroogd
01.13.40	0904	203	113900	113900	Ov.gewassen	Ander vruchten van de geslachten ‘Capsicum’ en ‘Pimenta’, gedroogd
01.13.40	0905		113900	113900	Ov.gewassen	Vanille
01.13.40	0906	1000	113900	113900	Ov.gewassen	Kaneel en kaneelknoppen, niet bewerkt

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01.13.40	0907		113900	113900	Ov.gewassen	Kruidnagels, moernagels en kruidnagelstelen
01.13.40	0908	1010	113900	113900	Ov.gewassen	Muskaatnoten, niet bewerkt
01.13.40	0908	2010	113900	113900	Ov.gewassen	Foelie, niet bewerkt
01.13.40	0908	3000	113900	113900	Ov.gewassen	Amomen en kardemom
01.13.40	0909	10	113900	113900	Ov.gewassen	Anijszaad en steranijszaad
01.13.40	0909	2000	113900	113900	Ov.gewassen	Korianderzaad
01.13.40	0909	301	113900	113900	Ov.gewassen	Komijnzaad, niet bewerkt
01.13.40	0909	401	113900	113900	Ov.gewassen	Karwijzaad, niet bewerkt
01.13.40	0909	501	113900	113900	Ov.gewassen	Venkelzaad en jeneverbessen, niet bewerkt
01.13.40	0910	10	113900	113900	Ov.gewassen	Gember
01.13.40	0910	2010	113900	113900	Ov.gewassen	Saffraan, niet bewerkt
01.13.40	0910	3000	113900	113900	Ov.gewassen	Kurkuma
01.13.40	0910	4011	113900	113900	Ov.gewassen	Wilde tijm, niet bewerkt
01.13.40	0910	4013	113900	113900	Ov.gewassen	Andere tijm, niet bewerkt
01.13.40	0910	4090	113900	113900	Ov.gewassen	Laurierbladeren
01.13.40	0910	5000	113900	113900	Ov.gewassen	Kerrie
01.13.40	0910	9110	113900	113900	Ov.gewassen	Specerijen, niet bewerkt
01.13.40	0910	9910	113900	113900	Ov.gewassen	Specerijen, niet bewerkt
01.13.40	0910	9991	113900	113900	Ov.gewassen	Specerijen, niet bewerkt
01.21.11	0102	10	121100	121110	Runderen	Runderen, levend, andere dan kalveren
01.21.11	0102	905	121100	121110	Runderen	Runderen, levend, andere dan kalveren
01.21.11	0102	906	121100	121110	Runderen	Runderen, levend, andere dan kalveren
01.21.11	0102	907	121100	121110	Runderen	Runderen, levend, andere dan kalveren
01.21.11	0102	9090	121100	121110	Runderen	Runderen, levend, andere dan kalveren
01.21.12	0102	9005	121100	121120	Kalveren	Kalveren
01.21.12	0102	902	121100	121120	Kalveren	Kalveren
01.21.12	0102	904	121100	121120	Kalveren	Kalveren
01.21.20	0401	2019	121200	121200	Melk	Rauwe koemelk
01.21.20	0401	2099	121200	121200	Melk	Rauwe koemelk
01.21.30	0511	1000	129000	129300	Ov.dierl.pr.	Rundersperma
01.22.11	0104		129000	129100	Ov. dieren	Schapen, levend
01.22.12	0104		129000	129100	Ov. dieren	Geiten, levend
01.22.13	0101		129000	129100	Ov. dieren	Paarden, ezels, muildieren en muilezels, levend
01.22.2	0401	2019	121200	121200	Melk	Rauwe geitenmelk
01.22.2	0401	2019	121200	121200	Melk	Rauwe schapenmelk
01.22.2	0401	2099	121200	121200	Melk	Rauwe schapenmelk
01.22.2	0401	2099	121200	121200	Melk	Rauwe geitenmelk
01.22.3	0503		129000	129200	Wol/Huid,ruw	Paardenhaar (crin) en afval van paardenhaar, al dan niet op een onderlaag
01.22.3	5101	1100	129000	129200	Wol/Huid,ruw	Scheerwol, ongewassen, inclusief ruggewassen scheerwol
01.22.3	5102		129000	129200	Wol/Huid,ruw	Fijn haar en grof haar, niet gekaard en niet gekamd van konijnen/kamelen/geiten/hazen/bevers/muskusratten/lama's/alpaca's/yak
01.23.10	0103	10	123000	123110	Varkens	Varkens, levend
01.23.10	0103	91	123000	123120	Biggen	Biggen, levend
01.23.10	0103	92	123000	123110	Varkens	Varkens, levend
01.24.10	0105		124100	124100	Pluimvee	Pluimvee, levend
01.24.20	0407		124200	124200	Eieren	Eieren in de schaal
01.25.10	0106		129000	129100	Ov. dieren	Andere levende dieren
01.25.2	0208	20	129000	129300	Ov.dierl.pr.	Kikkerbilletjes
01.25.2	0307	60	129000	129300	Ov.dierl.pr.	Eetbare slakken
01.25.2	0409		129000	129300	Ov.dierl.pr.	Natuurhoning
01.25.2	0410		129000	129300	Ov.dierl.pr.	Eetbare producten van dierlijke oorsprong n.e.g.
01.25.2	1521	90	129000	129300	Ov.dierl.pr.	Was van insecten en walschot (spermaceti)
01.25.2	5001		129000	129300	Ov.dierl.pr.	Cocons van zijderupsen, geschikt om te worden afgehaspeld
01.25.3	4103	2000	129000	129200	Wol/Huid,ruw	Huiden en vellen van reptielen, ongelooid (vers of geconserveerd doch niet verder bewerkt)
01.25.3	4103	9000	129000	129200	Wol/Huid,ruw	Huiden en vellen van andere dieren n.e.g., ongelooid (vers of geconserveerd doch niet verder bewerkt)
01.25.3	4301		129000	129200	Wol/Huid,ruw	Pelterijen/bont, niet gelooid noch anderszins bereid (incl. koppen/staarten/poten e.a. delen geschikt voor bontwerk)
01.41.11			141100	141100	Agrar. dnstn	Ondersteunende diensten van de landbouw
01.41.12			141200	141200	Hoveniersdn.	Beplanten en onderhouden van tuinen, parken en begraafplaatsen

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
01.42.10			141100	141100	Agrar. dnstn	Diensten in verband met de veeteelt, exclusief veterinaire dienstverlening
01.50			150000	150000	Jacht/j.dnst	Jacht, zetten van vallen en fokken van wild, alsmede diensten in verband met deze activiteiten
02.01.1	4401	1000	200000	200000	Bosbouw	Brandhout in blokken, rijshout, takkenbossen ed.
02.01.1	4403	20	200000	200000	Bosbouw	Onbewerkt naaldhout, niet behandeld met verf/creosoot of andere conserveringsmiddelen
02.01.1	4403	4	200000	200000	Bosbouw	Onbewerkt tropisch hout, niet behandeld met verf/creosoot of andere conserveringsmiddelen
02.01.1	4403	9	200000	200000	Bosbouw	Ander onbewerkt (tropisch) loofhout, niet behandeld met verf/creosoot of andere conserveringsmiddelen
02.01.1	4404		200000	200000	Bosbouw	Hoephout/gekloofde staken/ palen en stokken, enkel ruw bewerkt
02.01.2	1301		200000	200000	Bosbouw	Gomlak (schellak); andere gommen, harsen, gomharsen en balsems van natuurlijke oorsprong
02.01.2	4001	3000	200000	200000	Bosbouw	Balata, gutta-percha, guayule, chickle en dergelijke natuurlijke gommen
02.01.30	4501	1000	200000	200000	Bosbouw	Natuurkurk, ruw of eenvoudig bewerkt
02.01.4	0604		200000	200000	Bosbouw	Delen van planten, alsmede grassen, mossen en korstmossen, voor versiering
02.01.4	1401		200000	200000	Bosbouw	Plantaardige stoffen gebruikt in de mandenmakerij of voor vlechtwerk (bamboe,rotting, riet, bies, teen, raffia, lindebast ed.)
02.01.4	1402		200000	200000	Bosbouw	Plantaardige stoffen gebruikt als opvulmateriaal (kapok, plantenhaar (crin vegetal), zeegras ed.)
02.01.4	1403		200000	200000	Bosbouw	Plantaardige stoffen gebruikt v.h. vervaardigen v. bezems en borstels (sorghopluimen en -stro, hondsgras ed.)
02.01.4	1404	1000	200000	200000	Bosbouw	Plantaardige producten n.e.g., gebruikt als verf- of looistof
02.01.4	1404	9000	200000	200000	Bosbouw	Andere plantaardige producten n.e.g.
02.01.50			200000	200000	Bosbouw	Bosboomkwekerijen
02.02.10			200000	200000	Bosbouw	Diensten in verband met de bosbouw
05.00.1	0301		500000	500100	Verse vis	Vis, levend (zowel consumptie- als siervissen)
05.00.1	0302	1	500000	500100	Verse vis	Vis, vers of gekoeld: zalmachtigen (salmonidae)
05.00.1	0302	2	500000	500100	Verse vis	Vis, vers of gekoeld: platvis
05.00.1	0302	3	500000	500100	Verse vis	Vis, vers of gekoeld: tonijn en boniet
05.00.1	0302	40	500000	500100	Verse vis	Vis, vers of gekoeld: haring
05.00.1	0302	50	500000	500100	Verse vis	Vis, vers of gekoeld: kabeljauw
05.00.1	0302	6	500000	500100	Verse vis	Vis, vers of gekoeld: overige vissoorten
05.00.2	0306	2	500000	500100	Verse vis	Schaaldieren, niet bevroren
05.00.2	0307	10	500000	500100	Verse vis	Oesters
05.00.2	0307	21	500000	500100	Verse vis	Jakobsschelpen en andere schelpdieren van de geslachten Pecten, Chlamys of Placopecten; levend, vers of gekoeld
05.00.2	0307	31	500000	500100	Verse vis	Mosselen; levend, vers of gekoeld
05.00.2	0307	41	500000	500100	Verse vis	Inktvissen en pijlinktvissen; levend, vers of gekoeld
05.00.2	0307	51	500000	500100	Verse vis	Octopus; levend, vers of gekoeld
05.00.2	0307	9100	500000	500100	Verse vis	Andere producten van ongewervelde waterdieren, levend, vers of gekoeld
05.00.3	0508		500000	500900	Ov.aquat.pr.	Koraal en dergelijke stoffen, schelpen en schalen van schaaldieren, weekdieren e.a., alsmede rugplaten van inktvissen
05.00.3	0509		500000	500900	Ov.aquat.pr.	Echte sponsen
05.00.3	1212	2000	500000	500900	Ov.aquat.pr.	Zeewier en andere algen, vers of gedroogd
05.00.4	7101	1000	500000	500900	Ov.aquat.pr.	Echte parels, onbewerkt
05.00.4	7101	2100	500000	500900	Ov.aquat.pr.	Gekweekte parels, onbewerkt
05.00.50			500000	500100	Verse vis	Diensten in verband met de visserij
10.10	2701		1000000	1010000	Steenkool ed	Briketten, eierkolen en dergelijke van steenkool vervaardigde vaste brandstoffen
10.20	2702		1000000	1010000	Steenkool ed	Bruinkool, ook indien geperst
10.30	2703		1000000	1030000	Turf	Turf, turfstrooisel daaronder begrepen (ook indien geperst)
11.10.10	2709	0010	1110100	1110120	Aardgascond.	Aardgascondensaten
11.10.10	2709	0090	1110100	1110110	Aardolie ruw	Ruwe aardolie en ruwe olie uit bitumineuze mineralen
11.10.20	2711	1100	1110200	1110200	Aardgas	Aardgas, vloeibaar gemaakt
11.10.20	2711	2100	1110200	1110200	Aardgas	Aardgas, gasvormig
11.10.30			1110200	1110200	Aardgas	Het vloeibaar maken en opnieuw vergassen van aardgas met het oog op het vervoer
11.10.40	2714	1000	1110100	1110110	Aardolie ruw	Bitumineus leisteen en bitumineus zand
11.2			1120000	1120000	Exploratie	Diensten in verband met de aardolie- en aardgaswinning (exclusief exploratie)

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12	2612		1200000	1200000	Uraniumerts	Uranium- en thoriumertsen en concentraten daarvan
13.10	2601	1	1300000	1310000	Ijzererts	IJzererts en concentraten daarvan, geroost ijzerkies (pyrietas)
13.20	2602		1300000	1320000	Ov.n-Fe erts	Mangaanerts en concentraten daarvan, mangaanhoudend ijzererts met mangaangehalte >= 20%
13.20	2603		1300000	1320000	Ov.n-Fe erts	Kopererts en concentraten daarvan
13.20	2604		1300000	1320000	Ov.n-Fe erts	Nikkelerts en concentraten daarvan
13.20	2605		1300000	1320000	Ov.n-Fe erts	Kobalterts en concentraten daarvan
13.20	2606		1300000	1320000	Ov.n-Fe erts	Aluminiumerts en concentraten daarvan
13.20	2607		1300000	1320000	Ov.n-Fe erts	Looderts en concentraten daarvan
13.20	2608		1300000	1320000	Ov.n-Fe erts	Zinkerts en concentraten daarvan
13.20	2609		1300000	1320000	Ov.n-Fe erts	Tinerts en concentraten daarvan
13.20	2610		1300000	1320000	Ov.n-Fe erts	Chroomerts en concentraten daarvan
13.20	2611		1300000	1320000	Ov.n-Fe erts	Wolfraamerts en concentraten daarvan
13.20	2613		1300000	1320000	Ov.n-Fe erts	Molybdeenerts en concentraten daarvan
13.20	2614		1300000	1320000	Ov.n-Fe erts	Titaanerts en concentraten daarvan
13.20	2615		1300000	1320000	Ov.n-Fe erts	Niobium-,tantaal-, vanadium- en zirkoniumerts en concentraten daarvan
13.20	2616		1300000	1320000	Ov.n-Fe erts	Zilvererts en erts van andere edele metalen en concentraten daarvan
13.20	2617		1300000	1320000	Ov.n-Fe erts	Antimoonerts en overige non-ferrometaalertsen en concentraten daarvan
14.1	2509		1491000	1410000	Natuursteen	Krijt
14.1	2514		1491000	1410000	Natuursteen	Leisteen
14.1	2515		1491000	1410000	Natuursteen	Marmer en andere kalksteen voor de steenhouwerij of voor het bouwbedrijf
14.1	2516		1491000	1410000	Natuursteen	Graniet, zandsteen en andere steen voor de steenhouwerij of voor het bouwbedrijf
14.1	2518		1491000	1410000	Natuursteen	Dolomiet
14.1	2520	1000	1491000	1410000	Natuursteen	Gips en anhydriet
14.1	2521		1491000	1410000	Natuursteen	Kalksteen
14.21.11	2505		1491000	1421100	Zand	Natuurlijk zand
14.21.12	2517		1491000	1421200	Grind	Keistenen, grind, vuurstenen en rolstenen; ander steenslag voor de vervaardiging van beton, het verharden van wegen e.d.
14.21.13	2517		1491000	1421200	Grind	Macadam; teermacadam
14.22	2507		1491000	1422000	Klei	Kaolien en andere kaolienhoudende klei
14.22	2508		1491000	1422000	Klei	Andere klei, andalusiet, kyaniet, sillimaniet, mulliet, chamotte- en dinasaarde (NB. geen potgrond en tuinaarde, zie 145000)
14.3	2502		1499000	1430000	Mineral.chem	IJzerkies, ongeroost
14.3	2503	0010	1499000	1430000	Mineral.chem	Ruwe zwavel en niet-geraffineerde zwavel
14.3	2510		1499000	1430000	Mineral.chem	Natuurlijk calciumfosfaat, natuurlijk aluminiumcalciumfosfaat en gefosfateerd krijt
14.3	2511		1499000	1430000	Mineral.chem	Natuurlijk bariumsulfaat (zwaarspaat, bariet), natuurlijk bariumcarbonaat (witheriet)
14.3	2527		1499000	1430000	Mineral.chem	Natuurlijk kryoliet, natuurlijke chioliet
14.3	2528		1499000	1430000	Mineral.chem	Natuurlijke boraten en concentraten daarvan, muv. boraten uit natuurl. pekel (brijn); natuurl. boorzuur
14.3	2529	2	1499000	1430000	Mineral.chem	Vloeispaat, ongeacht het % calciumfluoride
14.3	2530	2000	1499000	1430000	Mineral.chem	Kieseriet, epsomiet (natuurlijk magnesiumsulfaat)
14.3	2530	4000	1499000	1430000	Mineral.chem	IJzerglimmer
14.3	2530	90	1499000	1430000	Mineral.chem	Sepioliet en andere minerale stoffen voor de chemische industrie n.e.g.
14.3	3104	1000	1499000	1430000	Mineral.chem	Carnalliet, sylviniet en andere ruwe natuurlijke kalizouten
14.40	2501		1440000	1440000	Zout	Zout en zuiver natriumchloride
14.50	2504		1499000	1450000	Ov.delfstof	Natuurlijk grafiet
14.50	2506		1499000	1450000	Ov.delfstof	Kwarts en kwartsiet
14.50	2512		1499000	1450000	Ov.delfstof	Diatomeeënaarde, kiezelaarden, schijnbare dichtheid <= 1: kiezelgoer
14.50	2513		1499000	1450000	Ov.delfstof	Puimsteen, natuurlijke schuur-, slijp- en polijstmiddelen
14.50	2519		1499000	1450000	Ov.delfstof	Magnesia en ander magnesiumoxide
14.50	2524		1499000	1450000	Ov.delfstof	Asbestproducten
14.50	2525		1499000	1450000	Ov.delfstof	Ruw mica, mica in bladen en micasplittings, micapoederen afval van mica
14.50	2526		1499000	1450000	Ov.delfstof	Talk en natuurlijk speksteen
14.50	2529	1000	1499000	1450000	Ov.delfstof	Veldspaat

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
14.50	2529	3000	1499000	1450000	Ov.delfstof	Leuciet, nefelien en nefelien-syeniet
14.50	2530	10	1499000	1450000	Ov.delfstof	Vermiculiet, perliet en chloriet (niet geëxpandeerd)
14.50	2621		1499000	1450000	Ov.delfstof	Andere slakken en andere assen, incl. as van zeewier
14.50	2714	9000	1499000	1450000	Ov.delfstof	Natuurlijk bitumen en natuurlijk asfalt; asfaltiet en asfaltsteen
14.50	7102	1000	1499000	1450000	Ov.delfstof	Edelstenen en halfedelstenen (excluding industriediamant), onbewerkt of enkel gezaagd of ruw bewerkt
14.50	7102	2100	1499000	1450000	Ov.delfstof	Industriediamant, onbewerkt of enkel gezaagd, gekloofd of ruw gesneden
14.50	7102	3100	1499000	1450000	Ov.delfstof	Andere diamant, onbewerkt of enkel gezaagd/gekloofd of ruw gesneden
14.50	7103	1000	1499000	1450000	Ov.delfstof	Natuurlijke (half-)edelstenen, andere dan diamant, niet aaneengeregen/gevat of gezet
15.11.11	0201		1511110	1511110	Kalf-/rundvl	Vlees van runderen, vers of gekoeld
15.11.12	0202		1511110	1511110	Kalf-/rundvl	Vlees van runderen, bevroren
15.11.13	0203		1511130	1511130	Varkensvlees	Vlees van varkens, vers of gekoeld
15.11.14	0203		1511130	1511130	Varkensvlees	Vlees van varkens, bevroren
15.11.15	0204		1518000	1511190	Ov. vlees	Vlees van schapen, vers of gekoeld
15.11.16	0204		1518000	1511190	Ov. vlees	Vlees van schapen, bevroren
15.11.17	0204		1518000	1511190	Ov. vlees	Vlees van geiten, vers/gekoeld of bevroren
15.11.18	0205		1518000	1511190	Ov. vlees	Vlees van paarden/ezels/muildieren of muilezels, vers/gekoeld of bevroren
15.11.19	0206	10	1511110	1511110	Kalf-/rundvl	Eetbare slachtafvallen van runderen, vers of gekoeld
15.11.19	0206	2	1511110	1511110	Kalf-/rundvl	Eetbare slachtafvallen van runderen, bevroren
15.11.19	0206	30	1511130	1511130	Varkensvlees	Eetbare slachtafvallen van varkens, vers of gekoeld
15.11.19	0206	4	1511130	1511130	Varkensvlees	Eetbare slachtafvallen van varkens, bevroren
15.11.19	0206	80	1518000	1511190	Ov. vlees	Eetbare slachtafvallen van schapen/geiten/paarden/ezels/muildieren, vers of gekoeld
15.11.19	0206	90	1518000	1511190	Ov. vlees	Eetbare slachtafvallen van schapen/geiten/paarden/ezels/muildieren, bevroren
15.11.2	4101		1519000	1511220	Huiden onbew	Ongelooide huiden en vellen van runderen of paardachtigen
15.11.2	4102		1519000	1511220	Huiden onbew	Ongelooide huiden en vellen van schapen of lammeren
15.11.2	4103	10	1519000	1511220	Huiden onbew	Ongelooide huiden en vellen van geiten
15.11.2	5101	1900	1519000	1511220	Huiden onbew	Huidwol
15.11.30	0209		1518000	1511300	Dierlijk vet	Spek en vet van varkens en pluimvee, ruw of gesmolten
15.11.30	1501		1518000	1511300	Dierlijk vet	Reuzel, ander varkensvet en vet van pluimvee, gesmolten
15.11.30	1502		1518000	1511300	Dierlijk vet	Rund-, schapen- of geitenvet, ruw of gesmolten
15.11.40	0502		1519000	1519000	N.eetb.sl.af	Ruwe afvallen, niet geschikt voor menselijke consumptie
15.11.40	0504		1519000	1519000	N.eetb.sl.af	Darmen, blazen en magen van dieren (geen vissen), in hun geheel of in stukken
15.11.40	0506		1519000	1519000	N.eetb.sl.af	Beenderen en hoornpitten, ruw/ontvet of eenvoudig voorbehandeld
15.11.40	0507		1519000	1519000	N.eetb.sl.af	Ivoor, schildpad, walvisbaard, horen, gewei, hoeven, nagels, klauwen en snavels; ruw of eenvoudig voorbehandeld
15.11.40	0511	99	1519000	1519000	N.eetb.sl.af	Andere producten van dierlijke oorsprong (niet geschikt voor menselijke consumptie): pezen, zenen, embryo's ed. afval
15.12.1	0207		1512100	1512100	Pluimv.vlees	Vlees en eetbare slachtafvallen van pluimvee, bevroren
15.12.1	0207		1512100	1512100	Pluimv.vlees	Vlees en eetbare slachtafvallen van pluimvee, vers of gekoeld
15.12.1	0208	10	1512100	1512100	Pluimv.vlees	Vlees en eetbare slachtafvallen van konijnen of hazen, vers/gekoeld of bevroren
15.12.1	0208	90	1512100	1512100	Pluimv.vlees	Vlees en eetbare slachtafvallen van tamme duiven, wild, walvissen, robben ea., vers/gekoeld of bevroren
15.12.20	0505		1519000	1519000	N.eetb.sl.af	Veren, dons en huiden van vogels met veren bezet; ruw/gereinigd doch niet verder bewerkt
15.13.11	0210		1518000	1513110	Bewrkt vlees	Vlees en eetbare slachtafvallen, gezouten, gepekeld, gedroogd of gerookt; meel en poeder van vlees of van eetbaar slachtafval
15.13.12	1601		1518000	1513120	Ov.vleesprod	Worst van alle soorten, van vlees, van slachtafvallen of van bloed, voor menselijke consumptie
15.13.12	1602	20	1518000	1513120	Ov.vleesprod	Bereidingen en conserven van lever van andere dieren of pluimvee, behalve eenden of ganzen
15.13.12	1602	3	1518000	1513120	Ov.vleesprod	Andere bereidingen van vlees van kalkoenen
15.13.12	1602	4	1518000	1513120	Ov.vleesprod	Andere bereidingen van varkensvlees, inclusief mengsels, n.e.g.
15.13.12	1602	50	1518000	1513120	Ov.vleesprod	Bereidingen van rundvlees
15.13.12	1602	90	1518000	1513120	Ov.vleesprod	Andere bereidingen van vlees, incl. bereidingen van bloed

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
						(van alle dieren)
15.13.12	1603		1518000	1513120	Ov.vleesprod	Extracten en sappen van vlees, vis en ongewervelde waterdieren
15.13.13	2301	1000	1519000	1519000	N.eetb.sl.af	Meel, poeder en pellets van vlees of van slachtafvallen, ongeschikt voor menselijke consumptie; kanen
15.13.9			9991210	9991210	Loondien.bin	Koken en andere voorbereidende diensten voor de vervaardiging van vleesproducten
15.13.9			9991220	9991220	Loondien.exp	Koken en andere voorbereidende diensten voor de vervaardiging van vleesproducten
15.20	0302	70	1520000	1520000	Bewerkte vis	Vissenlevers, hom en kuit, vers of gekoeld
15.20	0303		1520000	1520000	Bewerkte vis	Vis, vissenlevers, hom en kuit, bevroren
15.20	0304		1520000	1520000	Bewerkte vis	Ander visvlees, bevroren
15.20	0304		1520000	1520000	Bewerkte vis	Visfilets en ander visvlees, vers of gekoeld
15.20	0305		1520000	1520000	Bewerkte vis	Vis, gedroogd, gezouten of gepekeld; gerookte vis; vismeel, geschikt voor menselijke consumptie
15.20	0306	1	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0307	29	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0307	39	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0307	49	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0307	59	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0307	99	1520000	1520000	Bewerkte vis	Schaaldieren, bevroren; weekdieren en andere ongewervelde waterdieren, bevroren, gedroogd, gezouten of gepekeld
15.20	0511	91	1520000	1520000	Bewerkte vis	Producten n.e.g., van vis, van schaaldieren, van weekdieren en van andere ongewervelde waterdieren
15.20	1604		1520000	1520000	Bewerkte vis	Andere bereidingen en conserven van vis; kaviaar
15.20	1605		1520000	1520000	Bewerkte vis	Andere bereidingen en conserven van schaaldieren, van weekdieren en van andere ongewervelde waterdieren
15.20	2301	2000	1520000	1520000	Bewerkte vis	Meel, poeder en pellets, ongeschikt voor menselijke consumptie, van vis, van schaaldieren, van weekdieren en van andere ongewervelde waterdieren
15.31	0710	1000	1531000	1531000	Aardappelpr.	Aardappelen, bevroren
15.31	0712	9005	1531000	1531000	Aardappelpr.	Aardappelen, ook indien in stukken of in schijven gesneden, doch niet op andere wijze bereid
15.31	1105		1531000	1531000	Aardappelpr.	Conserven van aardappelen
15.31	2004	10	1531000	1531000	Aardappelpr.	Conserven van aardappelen
15.31	2005	20	1531000	1531000	Aardappelpr.	Conserven van aardappelen
15.32	2009		1532000	1532000	Vruchtesap	Vruchten- en groentensappen
15.33.11	0710	2	1533000	1533110	Diepvr.grnte	Groenten, bevroren
15.33.11	0710	3000	1533000	1533110	Diepvr.grnte	Groenten, bevroren
15.33.11	0710	4000	1533000	1533110	Diepvr.grnte	Suikermais, bevroren
15.33.11	0710	80	1533000	1533110	Diepvr.grnte	Groenten, bevroren
15.33.11	0710	9000	1533000	1533110	Diepvr.grnte	Groenten, bevroren
15.33.12	0711		1533000	1533190	Ov.bew.grnte	Groenten, voorlopig verduurzaamd
15.33.13	0712	2000	1533000	1533190	Ov.bew.grnte	Gedroogde uien
15.33.13	0712	3000	1533000	1533190	Ov.bew.grnte	Gedroogde paddenstoelen en truffels
15.33.13	0712	901	1533000	1533190	Ov.bew.grnte	Gedroogde suikermais
15.33.13	0712	9030	1533000	1533190	Ov.bew.grnte	Gedroogde tomaten
15.33.13	0712	9050	1533000	1533190	Ov.bew.grnte	Gedroogde wortelen
15.33.13	0712	9090	1533000	1533190	Ov.bew.grnte	Andere gedroogde groenten (geen aardappelen)
15.33.14.23	2002	10	1533000	1533190	Ov.bew.grnte	Tomaten, op andere wijze verduurzaamd dan in azijn of azijnzuur
15.33.14.25	2002	90	1533000	1533140	Tomatenprod.	Tomatenpuree
15.33.14.27	2002	90	1533000	1533140	Tomatenprod.	Geconcentreerde tomatenpuree
15.33.14.3	2003		1533000	1533190	Ov.bew.grnte	Paddenstoelen en truffels, op andere wijze bereid of verduurzaamd dan in azijn of azijnzuur
15.33.14.4	2004	90	1533000	1533190	Ov.bew.grnte	Andere groenten, op andere wijze verduurzaamd dan in azijn, enz., bevroren, n.e.g.
15.33.14.6	2005	4000	1533000	1533190	Ov.bew.grnte	Erwten, op andere wijze verduurzaamd dan in azijn of

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						azijnzuur, niet bevroren
15.33.14.6	2005	5	1533000	1533190	Ov.bew.grnte	Andere bonen, op andere wijze verduurzaamd dan in azijn, enz. niet bevroren
15.33.14.6	2005	6000	1533000	1533190	Ov.bew.grnte	Asperges op andere wijze verduurzaamd dan in azijn of azijnzuur, niet bevroren
15.33.14.6	2005	70	1533000	1533190	Ov.bew.grnte	Olijven, op andere wijze verduurzaamd dan in azijn of azijnzuur, niet bevroren
15.33.14.6	2005	8000	1533000	1533190	Ov.bew.grnte	Suikermais, op andere wijze verduurzaamd dan in azijn of azijnzuur, niet bevroren
15.33.14.9	2005	90	1533000	1533190	Ov.bew.grnte	Andere groenten en mengsels van groenten, op andere wijze verduurzaamd dan in azijn of azijnzuur, niet bevroren
15.33.15	2001		1533000	1533190	Ov.bew.grnte	Groenten verduurzaamd in azijn of azijnzuur
15.33.21	0811		1533000	1533210	Fruitconserv	Vruchten en noten, al dan niet gekookt, bevroren
15.33.21	1904	2010	1533000	1533210	Fruitconserv	Bereidingen van de soort 'Muesli', op basis van niet geroosterde graanvlokken
15.33.22	2007	9	1533000	1533210	Fruitconserv	Jam, vruchtengelei, vruchten- en notenmoes en vruchten- en notenpasta
15.33.23	2008	1	1533000	1533290	Ov.bew.fruit	Pindakaas; noten, grondnoten, enz., gebrand, gezouten of op andere wijze bereid, n.e.g.
15.33.24	0812		1533000	1533290	Ov.bew.fruit	Vruchten en noten, voorlopig verduurzaamd, niet voor dadelijke consumptie
15.33.25.10	0806	20	1533000	1533290	Ov.bew.fruit	Rozijnen en krenten
15.33.25.20	0813	1000	1533000	1533210	Fruitconserv	Overig fruit, gedroogd
15.33.25.20	0813	2000	1533000	1533210	Fruitconserv	Overig fruit, gedroogd
15.33.25.20	0813	3000	1533000	1533210	Fruitconserv	Overig fruit, gedroogd
15.33.25.20	0813	40	1533000	1533210	Fruitconserv	Overig fruit, gedroogd
15.33.25.20	0813	501	1533000	1533210	Fruitconserv	Overig fruit, gedroogd
15.33.25.20	0813	503	1533000	1533290	Ov.bew.fruit	Mengsels van noten
15.33.25.20	0813	509	1533000	1533290	Ov.bew.fruit	Mengsels van noten
15.33.25.30	0814		1533000	1533210	Fruitconserv	Schillen van citrusvruchten en van meloenen, vers, bevroren, gedroogd, gezouten
15.33.25.50	2008	20	1533000	1533210	Fruitconserv	Ananas, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	30	1533000	1533210	Fruitconserv	Citrusvruchten, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	40	1533000	1533210	Fruitconserv	Peren, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	50	1533000	1533210	Fruitconserv	Abrikozen vruchten, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	60	1533000	1533210	Fruitconserv	Kersen, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	70	1533000	1533210	Fruitconserv	Perziken, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	80	1533000	1533210	Fruitconserv	Aardbeien, op andere wijze bereid of verduurzaamd
15.33.25.50	2008	9	1533000	1533210	Fruitconserv	Palmharten en mengsels, op andere wijze bereid of verduurzaamd
15.33.26	1212	3000	1533000	1533290	Ov.bew.fruit	Pitten van abrikozen, van perziken of pruimen
15.33.30	2308		1533000	1533290	Ov.bew.fruit	Plantaardige zelfstandigheden en plantaardig afval plantaardige residuen en bijproducten
15.33.90			9991210	9991210	Loondien.bin	Koken en andere voorbereidende diensten voor de conservering van groenten
15.33.90			9991220	9991220	Loondien.exp	Koken en andere voorbereidende diensten voor de conservering van groenten
15.41.1	1503		1541100	1541100	Olien/vetten	Overige dierlijke oliën en vetten, andere dan runder-, schapen-, geiten- en varkensvet, en vet van gevogelte
15.41.1	1504		1541100	1541100	Olien/vetten	Oliën en vetten, van vis of van zeezoogdieren, alsmede fracties daarvan, ook indien geraffineerd, doch niet chemisch gewijzigd
15.41.1	1506		1541100	1541100	Olien/vetten	Overige dierlijke oliën en vetten, alsmede fracties daarvan, ook indien geraffineerd, doch niet chemisch gewijzigd
15.41.1	1507		1541100	1541100	Olien/vetten	Ruwe sojaolie
15.41.1	1508		1541100	1541100	Olien/vetten	Ruwe grondnotenolie
15.41.1	1509		1541100	1541100	Olien/vetten	Ruwe olijfolie
15.41.1	1511	10	1541100	1541100	Olien/vetten	Ruwe palmolie
15.41.1	1512		1541100	1541100	Olien/vetten	Ruwe katoenzaad-, zonnebloemzaad- en saffloerolie
15.41.1	1513	11	1541100	1541100	Olien/vetten	Ruwe kokosolie (kopraolie)
15.41.1	1513	21	1541100	1541100	Olien/vetten	Ruwe palmpitten- en babassunotenolie
15.41.1	1514		1541100	1541100	Olien/vetten	Ruwe raapzaad-, koolzaad- en mosterdzaadolie
15.41.1	1515	1	1541100	1541100	Olien/vetten	Ruwe lijnolie
15.41.20	1404	2000	1541100	1541100	Olien/vetten	Katoenlinters
15.41.31	2304		1541300	1541300	Veekoeken	Perskoeken en andere vaste afvallen van plantaardige oliën en vetten
15.41.31	2305		1541300	1541300	Veekoeken	Perskoeken en andere vaste afvallen van plantaardige oliën en vetten

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15.41.31	2306		1541300	1541300	Veekoeken	Perskoeken en andere vaste afvallen van plantaardige oliën en vetten
15.41.32	1208		1541100	1541100	Olien/vetten	Meel van oliehoudende zaden en vruchten, ander dan mosterdmeel
15.42.11	1507		1541100	1541100	Olien/vetten	Geraffineerde sojaolie en fracties daarvan, niet chemisch gewijzigd
15.42.11	1508		1541100	1541100	Olien/vetten	Geraffineerde grondnotenolie en fracties daarvan, niet chemisch gewijzigd
15.42.11	1509		1541100	1541100	Olien/vetten	Geraffineerde olijfolie en fracties daarvan, niet chemisch gewijzigd
15.42.11	1510		1541100	1541100	Olien/vetten	Andere olie en fracties daarvan, uitsluitend verkregen uit olijven, ook indien geraffineerd, doch niet chemisch gewijzigd
15.42.11	1512		1541100	1541100	Olien/vetten	Geraffineerde katoenzaad-, zonnebloemzaad- en saffloerolie en fracties daarvan, niet chemisch gewijzigd
15.42.11	1514		1541100	1541100	Olien/vetten	Geraffineerde raapzaad-, koolzaad- en mosterdzaadolie en fracties daarvan, niet chemisch gewijzigd
15.42.11	1515	50	1541100	1541100	Olien/vetten	Sesamolie en fracties daarvan, niet chemisch gewijzigd
15.42.12.10	1511	901	1543000	1543000	Margarine ed	Vaste fracties van geraffineerde palmolie, niet chemisch gewijzigd
15.42.12.10	1511	909	1541100	1541100	Olien/vetten	Andere geraffineerde palmolie, niet chemisch gewijzigd
15.42.12.20	1513	191	1543000	1543000	Margarine ed	Vaste fracties van geraffineerde kokosolie (kopraolie), niet chemisch gewijzigd
15.42.12.20	1513	1930	1541100	1541100	Olien/vetten	Andere geraffineerde kokosolie (kopraolie), niet chemisch gewijzigd
15.42.12.20	1513	199	1541100	1541100	Olien/vetten	Andere geraffineerde kokosolie (kopraolie), niet chemisch gewijzigd
15.42.12.30	1513	291	1543000	1543000	Margarine ed	Vaste fracties van geraffineerde palmpitten- en babassunotenolie, niet chemisch gewijzigd
15.42.12.30	1513	2930	1541100	1541100	Olien/vetten	Andere geraffineerde palmpitten- en babassunotenolie, niet chemisch gewijzigd
15.42.12.30	1513	2950	1541100	1541100	Olien/vetten	Andere geraffineerde palmpitten- en babassunotenolie, niet chemisch gewijzigd
15.42.12.30	1513	299	1541100	1541100	Olien/vetten	Andere geraffineerde palmpitten- en babassunotenolie, niet chemisch gewijzigd
15.42.12.40	1515	1	1541100	1541100	Olien/vetten	Geraffineerde lijnolie en fracties daarvan, niet chemisch gewijzigd
15.42.12.50	1515	30	1541100	1541100	Olien/vetten	Ricinusolie en fracties daarvan, niet chemisch gewijzigd
15.42.12.60	1515	4000	1541100	1541100	Olien/vetten	Tungolie en fracties daarvan, niet chemisch gewijzigd
15.42.12.70	1515	60	1541100	1541100	Olien/vetten	Jojoba-olie en fracties daarvan, niet chemisch gewijzigd
15.42.12.90	1515	90	1541100	1541100	Olien/vetten	Andere plantaardige vetten en vette oliën, alsmede fracties daarvan, n.e.g., niet chemisch gewijzigd
15.42.13	1516	10	1543000	1543000	Margarine ed	Dierlijke vetten en oliën, alsmede fracties daarvan, gehydrogeneerd, veresterd, doch niet verder bereid
15.42.13	1516	2010	1541100	1541100	Olien/vetten	Gehydrogeneerde ricinusolie, zogenaamde ‘opalwax’
15.42.13	1516	209	1543000	1543000	Margarine ed	Andere dierlijke en plantaardige vetten en oliën, alsmede fracties daarvan, gehydrogeneerd, veresterd, doch niet verder bereid
15.42.20	1521	10	1541100	1541100	Olien/vetten	Plantaardige was (andere dan triglyceriden)
15.42.20	1522		1541100	1541100	Olien/vetten	Degras; afvallen van vetstoffen of van dierlijke of plantaardige was
15.43	1517		1543000	1543000	Margarine ed	Margarine en andere vetten voor menselijke consumptie
15.51.11.30	0401	10	1551113	1551113	Ondermelk	Melk, vetgehalte <= 1%, niet ingedikt en zonder zoetstoffen
15.51.11.50	0401	2011	1551115	1551115	Cons.melk	Melk, 1% < vetgehalte <= 3%, niet ingedikt en zonder zoetstoffen
15.51.11.50	0401	2091	1551115	1551115	Cons.melk	Melk, 3% < vetgehalte <= 6%, niet ingedikt en zonder zoetstoffen
15.51.12	0401	30	1551900	1551120	Cons.room	Melk en room met een vetgehalte van meer dan 6%, niet ingedikt, zonder toegevoegde suiker of andere zoetstoffen
15.51.20.30	0402	10	1551200	1551203	Mager m.poed	Melk in vaste vorm met een vetgehalte van niet meer dan 1,5%
15.51.20.50	0402	2	1551200	1551205	Volle m.poed	Melk en room in vaste vorm met een vetgehalte van meer dan 1,5%, zonder zoetstoffen
15.51.20.70	0402	2	1551200	1551205	Volle m.poed	Andere melk en room in vaste vorm met een vetgehalte van meer dan 1,5%
15.51.30.30	0405	101	1551303	1551303	Boter	Natuurlijke boter, met een vetgehalte van niet meer dan 85%
15.51.30.30	0405	1030	1551303	1551303	Boter	Gerecombineerde boter, met een vetgehalte van niet meer dan 85%
15.51.30.30	0405	1050	1551303	1551303	Boter	Weiboter, met een vetgehalte van niet meer dan 85%
15.51.30.30	0405	20	1551303	1551303	Boter	Zuivelpasta's, met een vetgehalte van meer dan 39 doch minder dan 80 gewichtspercenten

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15.51.30.50	0405	1090	1551305	1551305	Boterolie	Andere boter, met een vetgehalte van niet meer dan 85%
15.51.30.50	0405	90	1551305	1551305	Boterolie	Boter en ander melkvet, met een vetgehalte van meer dan 85% (boterolie)
15.51.40	0406		1551400	1551400	Kaas	Kaas en wrongel
15.51.51	0402	9111	1551900	1551510	Gecond.melk	Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen, andere dan in vaste vorm
15.51.51	0402	9119	1551113	1551113	Ondermelk	Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen, andere dan in vaste vorm
15.51.51	0402	913	1551900	1551510	Gecond.melk	Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen, andere dan in vaste vorm
15.51.51	0402	915	1551900	1551510	Gecond.melk	Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen, andere dan in vaste vorm
15.51.51	0402	919	1551900	1551510	Gecond.melk	Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen, andere dan in vaste vorm
15.51.51	0402	99	1551900	1551510	Gecond.melk	Melk en room, ingedikt of met toegevoegde suiker of andere zoetstoffen, andere dan in vaste vorm
15.51.52.30	0403	10	1551900	1551523	Yoghurt	Yoghurt
15.51.52.50	0403	90	1551900	1551525	Gist/zuurpr.	Andere gegiste of aangezuurde melk of room
15.51.53	3501	10	1551900	1551590	Ov.zuivelpr.	Caseïne
15.51.54	1702	1	1551900	1551590	Ov.zuivelpr.	Lactose (melksuiker) en melksuikerstroop
15.51.55.3	0404	10	1551550	1551550	Wei weiprod.	Wei en gewijzigde wei, ook indien ingedikt of met toegevoegde suiker of andere zoetstoffen
15.51.55.90	0404	90	1551900	1551590	Ov.zuivelpr.	Producten bestaande uit natuurlijke bestanddelen van melk, n.e.g.
15.52.10	2105		1552000	1552000	Cons. ijs	Consumptie-ijs
15.61.10	1006	20	1561000	1561100	Rijst	Gedopte rijst
15.61.21	1101		1561000	1561210	Meel v.graan	Meel van tarwe of van mengkoren
15.61.22	1102		1561000	1561210	Meel v.graan	Meel van granen, n.e.g.
15.61.23	1106		1561000	1561210	Meel v.graan	Ander plantaardig meel en gries
15.61.24	1901	2000	1561000	1561240	Deegmengsels	Mengsels en deeg, voor de bereiding van bakkerswaren
15.61.3	1103		1561000	1561300	Ov.graanprod	Pellets van andere granen (behalve tarwe)
15.61.3	1103		1561000	1561300	Ov.graanprod	Gries en griesmeel van andere granen
15.61.3	1103		1561000	1561300	Ov.graanprod	Gries, griesmeel en pellets van tarwe
15.61.3	1104		1561000	1561300	Ov.graanprod	Bewerkte granen
15.61.3	1904	10	1561000	1561300	Ov.graanprod	Graanpreparaten verkregen door poffen of door roosteren
15.61.3	1904	209	1561000	1561300	Ov.graanprod	Bereidingen op basis van mais, rijst of andere van (on-) geroosterde graanvlokken of mengsels daarvan
15.61.3	1904	90	1561000	1561300	Ov.graanprod	Andere granen dan mais, in de vorm van korrels, voorgekookt of op andere wijze bereid
15.61.40	1006	30	1561000	1561100	Rijst	Halfwitte of volwitte rijst
15.61.40	1006	4000	1561000	1561100	Rijst	Halfwitte of volwitte rijst
15.61.50	2302		1561000	1561300	Ov.graanprod	Zemelen en andere resten van het bewerken van granen
15.62.10	1515	2	1562000	1562900	Ov.zetm.prod	Maisolie en fracties daarvan, niet chemisch gewijzigd
15.62.21	1702	30	1562000	1562210	Suikers	Glucose en glucosestroop
15.62.21	1702	40	1562000	1562210	Suikers	Glucose en glucosestroop
15.62.21	1702	5000	1562000	1562210	Suikers	Chemisch zuivere fructose
15.62.21	1702	60	1562000	1562210	Suikers	Andere fructose, fructosestroop
15.62.21	1702	90	1562000	1562210	Suikers	Andere, invertsuiker daaronder begrepen
15.62.22.1	1108	1	1562000	1562220	Zetmeel	Zetmeel
15.62.22.30	1108	2000	1562000	1562900	Ov.zetm.prod	Inuline
15.62.22.50	1109		1562000	1562900	Ov.zetm.prod	Tarwegluten ook indien gedroogd
15.62.22.70	3505	10	1562000	1562900	Ov.zetm.prod	Dextrine en ander zetmeel, veresterd of veretherd
15.62.23	1903		1562000	1562900	Ov.zetm.prod	Tapioca en soortgelijke producten bereid uit zetmeel, in vlokken, korrels, parels en dergelijke
15.62.30	2303	10	1562000	1562900	Ov.zetm.prod	Afvallen van zetmeelfabrieken en dergelijk afval
15.71.10	2309	9010	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	9020	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	9031	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	9033	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9035	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9039	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9041	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	9043	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9049	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9051	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	9053	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis

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15.71.10	2309	9059	1571020	1571020	K.kalvermelk	Bereide veevoeders op melkbasis
15.71.10	2309	9070	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.10	2309	909	1571090	1571010	Ber.veevoer	Bereide veevoeders
15.71.20	1214	1000	1571090	1571090	Ov.veev.prod	Luzernemeel en luzerne in pellets
15.72.10	2309	10	1572000	1572000	Hond/katvoer	Bereide voeders voor huisdieren
15.81.11	1905	9030	1581000	1581110	Brood	Vers brood
15.81.12	1905	9060	1582000	1582010	Gebak/biscui	Vers gebak
15.82.11.30	1905	1000	1582000	1582090	Ov.bakk.prod	Bros gebakken brood, zogenaamd ‘Knäckebröd’
15.82.11.50	1905	40	1582000	1582090	Ov.bakk.prod	Beschuit, geroosterd brood en dergelijke geroosterde producten
15.82.12.30	1905	20	1582000	1582090	Ov.bakk.prod	Ontbijtkoek
15.82.12.5	1905	30	1582000	1582010	Gebak/biscui	Koekjes en biscuits, gezoet; wafels en wafeltjes
15.82.13.10	1905	9010	1582000	1582090	Ov.bakk.prod	Matzes
15.82.13.20	1905	9020	1582000	1582090	Ov.bakk.prod	Ouwel in bladen, hosties en dergelijke producten
15.82.13.30	1905	904	1582000	1582010	Gebak/biscui	Wafels en wafeltjes, met een watergehalte van meer dan 10%
15.82.13.40	1905	904	1582000	1582010	Gebak/biscui	Koekjes en biscuits, niet gezoet
15.82.13.50	1905	9055	1582000	1582010	Gebak/biscui	Geëxtrudeerde en geëxpandeerde producten, gezouten of gearomatiseerd
15.82.13.90	1905	9090	1582000	1582010	Gebak/biscui	Andere koekjes en biscuits, ongezoet
15.83.11	1701		1583000	1583110	Suiker	Rietsuiker en beetwortelsuiker, ruw
15.83.12	1701		1583000	1583110	Suiker	Rietsuiker en beetwortelsuiker, geraffineerd, alsmede chemisch zuivere sacharose, in vaste vorm, niet gearomatiseerd of zonder toegevoegde kleurstoffen
15.83.13	1701		1583000	1583110	Suiker	Rietsuiker en beetwortelsuiker, gearomatiseerd of met toegevoegde kleurstoffen
15.83.13	1702	20	1583000	1583110	Suiker	Ahornsuiker en ahornsuikerstroop
15.83.14	1703		1583000	1583900	Bijpr.suiker	Melasse
15.83.20	2303	20	1583000	1583900	Bijpr.suiker	Bietenpulp, uitgeperst suikerriet (ampas) en andere afvallen van de suikerindustrie
15.84.11	1803		1584010	1584110	Cacaomassa	Cacaopasta
15.84.12	1804		1584010	1584120	Cacaoboter	Cocaoboter, cacaovet en cacao-olie
15.84.13	1805		1584010	1584190	Cacaopoeder	Cacaopoeder, zonder toegevoegde suiker of andere zoetstoffen
15.84.14	1806	10	1584010	1584190	Cacaopoeder	Cacaopoeder waaraan suiker of andere zoetstoffen zijn toegevoegd
15.84.21.3	1806	2010	1584010	1584210	Couverture	Chocolade, enz., cacao bevattende, in blokken of staven, gewicht > 2 kg, met een gehalte aan cacaoboter >= 31%
15.84.21.3	1806	2030	1584010	1584210	Couverture	Chocolade, enz., cacao bevattende, in blokken of staven, gewicht > 2 kg, met een gehalte aan cacaoboter >= 25% en < 31%
15.84.21.3	1806	2050	1584010	1584210	Couverture	Chocolade, enz., cacao bevattende, in blokken of staven, gewicht > 2 kg, met een gehalte aan cacaoboter >= 18% en < 25%
15.84.21.50	1806	2070	1584020	1584220	Chocoladepr.	Andere bereidingen, zogenaamde 'chocolate milk crumb', met een gewicht van meer dan 2 kg
15.84.21.70	1806	2080	1584020	1584220	Chocoladepr.	Andere bereidingen, z.g. 'cacaofantasie', met een gewicht van meer dan 2 kg
15.84.21.90	1806	2095	1584020	1584220	Chocoladepr.	Andere bereidingen die cacao bevatten (geen 'chocolate milk crumb en cacaofantasie') met een gewicht van meer dan 2 kg
15.84.22.3	1806	3	1584020	1584220	Chocoladepr.	Chocolade en andere bereidingen voor menselijk gebruik die cacao bevatten, gevuld
15.84.22.4	1806	901	1584020	1584220	Chocoladepr.	Bonbons, met alcohol
15.84.22.5	1806	903	1584020	1584220	Chocoladepr.	Andere chocolade, gevuld
15.84.22.60	1806	9050	1584020	1584230	Suikerwerk	Suikerwerk en overeenkomstige bereidingen, die cacao bevatten
15.84.22.70	1806	9060	1584020	1584220	Chocoladepr.	Boterhampasta die cacao bevat
15.84.22.80	1806	9070	1584020	1584220	Chocoladepr.	Bereidingen voor dranken, die cacao bevatten
15.84.22.90	1806	9090	1584020	1584220	Chocoladepr.	Bereidingen, cacao bevattend, excluding chocolate in repen/staven/blokken e.d., bonbons- pralines- boterhampasta-bereidingen voor menselijk gebruik
15.84.23	1704		1584020	1584230	Suikerwerk	Suikerwerk zonder cacao, witte chocolade daaronder begrepen
15.84.24	2006		1584020	1584900	Ov.zoetwaren	Vruchten, noten, vruchtenschillen en andere plantendelen, gekonfijt met suiker
15.84.30	1802		1584020	1584900	Ov.zoetwaren	Cacaodoppen, cacaoschillen, cacaovliezen en andere afvallen van cacao
15.85	1902		1589000	1585000	Deegwaren	Macaroni, noedels, koeskoes en dergelijke producten

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15.86.11	0901	1200	1586000	1586110	Koffie	Cafeïnevrije koffie en gebrande koffie
15.86.11	0901	2	1586000	1586110	Koffie	Cafeïnevrije koffie en gebrande koffie
15.86.12	0901	90	1586000	1586110	Koffie	Koffiesurrogaten; extracten, essences en concentraten van koffie of van koffiesurrogaten
15.86.12	2101	1	1586000	1586110	Koffie	Koffiesurrogaten; extracten, essences en concentraten van koffie of van koffiesurrogaten
15.86.12	2101	30	1586000	1586110	Koffie	Koffiesurrogaten; extracten, essences en concentraten van koffie of van koffiesurrogaten
15.86.13	0902	1000	1586000	1586130	Thee	Groene (niet-gefermenteerde) thee, zwarte (gefermenteerde) thee en gedeeltelijk gefermenteerde thee in onmiddellijke verpakking
15.86.13	0902	3000	1586000	1586130	Thee	Groene (niet-gefermenteerde) thee, zwarte (gefermenteerde) thee en gedeeltelijk gefermenteerde thee in onmiddellijke verpakking
15.86.14	2101	20	1586000	1586130	Thee	Extracten, essences en concentraten en preparaten van thee of van maté
15.86.15			1586000	1586130	Thee	Kruidentheeën
15.86.20	0901	90	1586000	1586110	Koffie	Bolsters en schillen van koffie
15.87	0904	1200	1589000	1587000	Specery/saus	Peper, fijngemaakt of gemalen
15.87	0904	2090	1589000	1587000	Specery/saus	Vruchten van de geslachten ‘Capsicum’ en ‘Pimenta’, fijngemaakt of gemalen
15.87	0906	2000	1589000	1587000	Specery/saus	Kaneel en kaneelknoppen, fijngemaakt of gemalen
15.87	0908	1090	1589000	1587000	Specery/saus	Muskaatnoten, fijngemaakt of gemalen
15.87	0908	2090	1589000	1587000	Specery/saus	Foelie, fijngemaakt of gemalen
15.87	0909	3090	1589000	1587000	Specery/saus	Komijnzaad, fijngemaakt of gemalen
15.87	0909	4090	1589000	1587000	Specery/saus	Karwijzaad, fijngemaakt of gemalen
15.87	0909	5090	1589000	1587000	Specery/saus	Venkelzaad en jeneverbessen, fijngemaakt of gemalen
15.87	0910	2090	1589000	1587000	Specery/saus	Saffraan, fijngemaakt of gemalen
15.87	0910	4019	1589000	1587000	Specery/saus	Tijm, fijngemaakt of gemalen
15.87	0910	9190	1589000	1587000	Specery/saus	Mengsels van specerijen, fijngemaakt of gemalen
15.87	0910	9999	1589000	1587000	Specery/saus	Andere mengsels van specerijen, fijngemaakt of gemalen
15.87	2103		1589000	1587000	Specery/saus	Sausen en preparaten voor sausen; samengestelde kruiderijen e.d.; mosterdmeel en bereide mosterd
15.87	2209		1589000	1587000	Specery/saus	Tafelazijn, natuurlijke of verkregen uit azijnzuur
15.88.10	1602	1000	1589000	1588107	Kind-/dieetv	Gehomogeniseerde bereidingen van vlees, van slachtafvallen of van bloed
15.88.10	1901	1000	1589000	1588107	Kind-/dieetv	Bereidingen voor de voeding van kinderen, opgemaakt voor de verkoop in het klein
15.88.10	2005	1000	1589000	1588107	Kind-/dieetv	Gehomogeniseerde groenten, op andere wijze verduurzaamd dan in azijn, enz., niet bevroren
15.88.10	2007	10	1589000	1588107	Kind-/dieetv	Jam, vruchtengelei, marmelade, enz., gehomogeniseerd
15.88.10	2104	2000	1589000	1588107	Kind-/dieetv	Samengestelde gehomogeniseerde producten voor menselijke consumptie
15.89.11	2104	10	1589000	1589110	Soepen	Preparaten voor soep of voor bouillon; bereide soep en bouillon
15.89.12	0408		1589000	1589120	Ov.bakk.grst	Vogeleieren uit de schaal en eigeel, vers of verduurzaamd; ovoalbumine
15.89.12	3502	1	1589000	1589120	Ov.bakk.grst	Vogeleieren uit de schaal en eigeel, vers of verduurzaamd; ovoalbumine
15.89.13	2102		1589000	1589120	Ov.bakk.grst	Gist, ook indien inactief; andere eencellige micro-organismen, dood; samengesteld bakpoeder
15.89.14.30	1901	901	1589000	1589190	Ov.voed.mid.	Andere bereidingen voor menselijke consumptie van moutextract
15.89.14.30	1901	909	1589000	1589120	Ov.bakk.grst	Andere bereidingen voor menselijke consumptie van meel
15.89.14.90	2106	10	1589000	1589190	Ov.voed.mid.	Producten voor menselijke consumptie, n.e.g.
15.89.14.90	2106	9010	1589000	1589190	Ov.voed.mid.	Preparaten ‘fondues’ genaamd
15.89.14.90	2106	9030	1589000	1589190	Ov.voed.mid.	Isoglucose
15.89.14.90	2106	905	1589000	1589190	Ov.voed.mid.	Andere suikerstroop
15.89.14.90	2106	909	1589000	1589190	Ov.voed.mid.	Andere proteïne concentraten en getextureerde proteïnestoffen
15.89.20	1302		1589000	1589190	Ov.voed.mid.	Plantensappen en plantenextracten, pectinestoffen, plantenslijmen en bindmiddelen
15.91.10.10	2106	9020	1591000	1591000	Gedistilleer	Samengestelde alcoholische preparaten voor de vervaardiging van dranken
15.91.10.10	2208		1591000	1591000	Gedistilleer	Samengestelde alcoholische preparaten voor de vervaardiging van dranken
15.91.10.20	2208		1591000	1591000	Gedistilleer	Dranken, gedistilleerd uit wijn of druivenmoer
15.91.10.30	2208		1591000	1591000	Gedistilleer	Whisky
15.91.10.40	2208		1591000	1591000	Gedistilleer	Rum en tafia

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15.91.10.50	2208		1591000	1591000	Gedistilleer	Gin en jenever
15.91.10.6	2208		1591000	1591000	Gedistilleer	Gedistilleerde dranken uit fruit
15.91.10.6	2208		1591000	1591000	Gedistilleer	Wodka
15.91.10.70	2208		1591000	1591000	Gedistilleer	Ethylalcohol, niet gedenatureerd, met een alcoholvolumegehalte van minder dan 80% volume
15.91.10.80	2208		1591000	1591000	Gedistilleer	Arak
15.91.10.80	2208		1591000	1591000	Gedistilleer	Likeuren en andere gedistilleerde dranken
15.92	2207		1599000	1592000	Alcohol >80%	Ethylalcohol, niet gedenatureerd, met een alcoholvolumegehalte van 80% vol of meer
15.93	2204		1593000	1593000	Wijn ed.	Wijn van verse druiven
15.93	2307		1593000	1593000	Wijn ed.	Wijnmoer; ruwe wijnsteen
15.94	2206		1593000	1593000	Wijn ed.	Andere gegiste dranken (zoals appelwijn, perenwijn, honingdrank); alcoholhoudende mengsels
15.95	2205		1593000	1593000	Wijn ed.	Vermout en andere gearomatiseerde wijn van verse druiven
15.96.10	2203		1596000	1596000	Bier	Bier van mout
15.96.20	2303	3000	1596000	1596000	Bier	Bostel(brouwerijafval) en afvallen van branderijen
15.97	1107		1599000	1597000	Mout	Mout
15.98.11	2201		1598000	1598110	Mineraalwat.	Mineraalwater en spuitwater, niet gezoet, noch gearomatiseerd
15.98.12.30	2202	1000	1598000	1598123	Frisdranken	Water (inclusief mineraalwater en spuitwater) met toegevoegde suiker, enz., frisdranken
15.98.12.5	2202	9010	1598000	1598123	Frisdranken	Andere niet-alcoholische dranken zonder melkvet
15.98.12.70	2202	909	1598000	1598127	Ov.frdr.melk	Chocolademelk en andere niet-alcoholische dranken met melkvet
16.00.11.30	2402	1000	1600000	1600113	Sigaren	Sigaren en cigarillo's, tabak bevattend
16.00.11.50	2402	20	1600000	1600115	Sigaretten	Sigaretten, tabak bevattend
16.00.11.70	2402	9000	1600000	1600115	Sigaretten	Sigaren, cigarillo's, sigaretten, enz., geen tabak bevattend
16.00.12	2403		1600000	1600120	Shag/pijptab	Rooktabak
16.00.20	2401	3000	1600000	1600120	Shag/pijptab	Afvallen van tabak
17.10.1	1505		1710000	1710000	Garen/Vezel	Wolvet en daaruit verkregen vetstoffen, lanoline daaronder begrepen
17.10.2	5002		1710000	1710000	Garen/Vezel	Ruwe zijde, niet gemoulineerd
17.10.2	5003		1710000	1710000	Garen/Vezel	Afval van zijde, gekaard of gekamd
17.10.2	5101	2	1710000	1710000	Garen/Vezel	Ontvette wol (niet gecarboniseerd), niet gekaard en niet gekamd
17.10.2	5101	3000	1710000	1710000	Garen/Vezel	Gecarboniseerde wol, niet gekaard en niet gekamd
17.10.2	5103		1710000	1710000	Garen/Vezel	Kammeling van wol of van fijn haar
17.10.2	5105		1710000	1710000	Garen/Vezel	Wol, fijn haar of grof haar, gekaard of gekamd
17.10.2	5203		1710000	1710000	Garen/Vezel	Katoen, gekaard of gekamd
17.10.2	5301	2	1710000	1710000	Garen/Vezel	Vlas; gebroken, gezwingeld, gehekeld of anders bewerkt, doch niet gesponnen
17.10.2	5301	30	1710000	1710000	Garen/Vezel	Werk en afval van vlas
17.10.2	5302	9000	1710000	1710000	Garen/Vezel	Hennep, bewerkt doch niet gesponnen; werk en afval van hennep
17.10.2	5303	9000	1710000	1710000	Garen/Vezel	Jute en andere bastvezels, bewerkt doch niet gesponnen; werk en afval van deze vezels
17.10.2	5304	9000	1710000	1710000	Garen/Vezel	Sisal en andere vezels van agaven, bewerkt doch niet gesponnen; werk en afval van deze vezels
17.10.2	5305	1900	1710000	1710000	Garen/Vezel	Kokosvezels (coir), bewerkt doch niet gesponnen; werk en afval van deze vezels
17.10.2	5305	2900	1710000	1710000	Garen/Vezel	Acaba, bewerkt doch niet gesponnen; werk en afval van deze vezels
17.10.2	5305	9900	1710000	1710000	Garen/Vezel	Ramee en andere plantaardige vezels, bewerkt doch niet gesponnen; werk en afval van deze vezels
17.10.30	5506		1710000	1710000	Garen/Vezel	Synthetische stapelvezels, bewerkt met het oog op het spinnen
17.10.30	5507		1710000	1710000	Garen/Vezel	Kunstmatige stapelvezels, bewerkt met het oog op het spinnen
17.10.4	5004		1710000	1710000	Garen/Vezel	Garens van zijde, niet voor verkoop in het klein
17.10.4	5005		1710000	1710000	Garen/Vezel	Garens van afval van zijde, niet voor verkoop in het klein
17.10.4	5006		1710000	1710000	Garen/Vezel	Garens van zijde of van afval van zijde, voor verkoop in het klein; poil de Messine
17.10.4	5106		1710000	1710000	Garen/Vezel	Kaardgaren van wol, niet voor verkoop in het klein
17.10.4	5107		1710000	1710000	Garen/Vezel	Kamgaren van wol, niet voor verkoop in het klein
17.10.4	5108		1710000	1710000	Garen/Vezel	Garens van fijn haar, gekaard of gekamd, niet voor verkoop in het klein
17.10.4	5109		1710000	1710000	Garen/Vezel	Garens van wol of van fijn haar, voor verkoop in het klein
17.10.4	5110		1710000	1710000	Garen/Vezel	Garens van grof haar of van paardenhaar, ook voor verkoop in het klein

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17.10.4	5204		1710000	1710000	Garen/Vezel	Naaigarens van katoen
17.10.4	5205		1710000	1710000	Garen/Vezel	Garens van katoen (geen naaigarens) >=85% katoen, niet voor verkoop in het klein
17.10.4	5206		1710000	1710000	Garen/Vezel	Garens van katoen (geen naaigarens) <85% katoen, niet voor verkoop in het klein
17.10.4	5207		1710000	1710000	Garen/Vezel	Garens van katoen (andere dan naaigarens), voor verkoop in het klein
17.10.4	5306		1710000	1710000	Garen/Vezel	Garens van vlas
17.10.4	5307		1710000	1710000	Garen/Vezel	Garens van jute of andere bastvezels
17.10.4	5308		1710000	1710000	Garen/Vezel	Garens van andere plantaardige textielvezels; papiergarens
17.10.5	5401		1710000	1710000	Garen/Vezel	Naaigarens van kunstmatige of synthetische filamenten of stapelvezels
17.10.5	5402	6	1710000	1710000	Garen/Vezel	Garens van synthetische filamenten, niet voor verkoop in het klein
17.10.5	5403	4	1710000	1710000	Garen/Vezel	Garens van kunstmatige filamenten, niet voor verkoop in het klein
17.10.5	5406		1710000	1710000	Garen/Vezel	Synthetische of kunstmatige filamentgarens (andere dan naaigarens), o.v.k.
17.10.5	5508		1710000	1710000	Garen/Vezel	Naaigarens van synthetische of kunstmatige stapelvezels
17.10.5	5509		1710000	1710000	Garen/Vezel	Garens van synthetische stapelvezels, eventueel met wol gemengd, niet voor verkoop in het klein
17.10.5	5510		1710000	1710000	Garen/Vezel	Garens van kunstmatige stapelvezels, niet voor verkoop in het klein
17.10.5	5511		1710000	1710000	Garen/Vezel	Garens (andere dan naaigarens) van synth. of kunstm. stapelvezels, o.v.k.
17.10.6	5103		1710000	1710000	Garen/Vezel	Afval van zijde, van wol of van fijn haar
17.10.6	5104		1710000	1710000	Garen/Vezel	Rafelwol en rafelingen van fijn of van grof haar
17.10.6	5202		1710000	1710000	Garen/Vezel	Afval van katoen
17.20.10	5007		1710000	1720000	Weefsels	Weefsels van zijde of van afval van zijde
17.20.10	5111		1710000	1720000	Weefsels	Weefsels van gekaarde wol of fijn haar
17.20.10	5112		1710000	1720000	Weefsels	Weefsels van gekamde wol of fijn haar
17.20.10	5113		1710000	1720000	Weefsels	Weefsels van grof haar of van paardenhaar (crin)
17.20.10	5309		1710000	1720000	Weefsels	Weefsels van vlas
17.20.10	5310		1710000	1720000	Weefsels	Weefsels van jute of van andere bastvezels
17.20.10	5311		1710000	1720000	Weefsels	Weefsels van ramee en andere plantaardige textielvezels en papiergarens
17.20.20	5208		1710000	1720000	Weefsels	Weefsels van katoen, >=85% katoen, gewicht <=200 g/m2
17.20.20	5209		1710000	1720000	Weefsels	Weefsels van katoen, >=85% katoen, gewicht >200 g/m2
17.20.20	5210		1710000	1720000	Weefsels	Weefsels van katoen, < 85% katoen, gewicht <=200 g/m2
17.20.20	5211		1710000	1720000	Weefsels	Weefsels van katoen, < 85% katoen, gewicht >200 g/m2
17.20.20	5212		1710000	1720000	Weefsels	Andere weefsels van katoen
17.20.3	5407		1710000	1720000	Weefsels	Weefsels van synthetische filamentgarens
17.20.3	5408		1710000	1720000	Weefsels	Weefsels van kunstmatige filamentgarens
17.20.3	5512		1710000	1720000	Weefsels	Weefsels bevattend >= 85% synthetische stapelvezels
17.20.3	5513		1710000	1720000	Weefsels	Weefsels bevattend < 85% synthetische stapelvezels
17.20.3	5514		1710000	1720000	Weefsels	Weefsels bevattend < 85% synthetische stapelvezels
17.20.3	5515		1710000	1720000	Weefsels	Andere weefsels van synthetische stapelvezels
17.20.3	5516		1710000	1720000	Weefsels	Weefsels van kunstmatige stapelvezels
17.20.40	5801		1710000	1720000	Weefsels	Ander fluweel, pluche en chenilleweefsel
17.20.40	5802		1710000	1720000	Weefsels	Lussenweefsel, van katoen
17.20.40	5802		1710000	1720000	Weefsels	Lussenweefsel, van andere textielstoffen
17.20.40	5802		1710000	1720000	Weefsels	Getufte textielstoffen
17.20.40	5803		1710000	1720000	Weefsels	Weefsels met gaasbinding
17.20.40	7019	4000	1710000	1720000	Weefsels	Weefsels van rovings
17.20.40	7019	5	1710000	1720000	Weefsels	Andere weefsels van stapelvezels, van filamenten
17.3			9991210	9991210	Loondien.bin	Textielveredelingsdiensten (verven, bleken, bedrukken, afwerken)
17.3			9991220	9991220	Loondien.exp	Textielveredelingsdiensten (verven, bleken, bedrukken, afwerken)
17.40.11	6301	20	1740000	1740110	Beddengoed	Dekens (andere dan elektrisch verwarmde dekens) van wol of fijn haar
17.40.11	6301	30	1740000	1740110	Beddengoed	Dekens (andere dan elektrisch verwarmde dekens) van katoen
17.40.11	6301	40	1740000	1740110	Beddengoed	Dekens (andere dan elektrisch verwarmde dekens) van synthetische vezels
17.40.11	6301	90	1740000	1740110	Beddengoed	Dekens (andere dan elektrisch verwarmde dekens) van andere textielvezels
17.40.12	6302	10	1740000	1740110	Beddengoed	Bedlinnen van brei- of haakwerk

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17.40.12	6302	2	1740000	1740110	Beddengoed	Bedlinnen bedrukt, van synthetische of kunstmatige vezels
17.40.12	6302	2	1740000	1740110	Beddengoed	Bedlinnen van vlas, ramee of andere textielstoffen
17.40.12	6302	2	1740000	1740110	Beddengoed	Bedlinnen bedrukt, van katoen
17.40.12	6302	3	1740000	1740110	Beddengoed	Bedlinnen niet van brei- of haakwerk
17.40.13	6302	4000	1740000	1740130	Text.huish.	Tafellinnen van brei- of haakwerk
17.40.13	6302	5	1740000	1740130	Text.huish.	Tafellinnen
17.40.14	6302	6000	1740000	1740130	Text.huish.	Huishoudlinnen van lussenstof van katoen
17.40.14	6302	9	1740000	1740130	Text.huish.	Huishoudlinnen, n.e.g.
17.40.15	6303		1740000	1740150	Text.woning	Vitrages, gordijnen, rolgordijnen en valletjes
17.40.16.3	5805		1740000	1740150	Text.woning	Tapisserieën, met de hand geweven (gobelins, Vlaamse tapisserieën, enz.)
17.40.16.53	6304	1	1740000	1740110	Beddengoed	Bedspreien
17.40.16.59	6304	9	1740000	1740150	Text.woning	Andere artikelen voor stoffering
17.40.16.7	6308		1740000	1740150	Text.woning	Assortimenten (weefsel en garen) voor het maken van tapijten, enz., o.v.k.
17.40.21	6305		1740000	1740290	Ov.geconf.tw	Zakken van jute, katoen of andere textielstoffen
17.40.22.1	6306		1740000	1740220	Zeil/Kampeer	Dekkleden; zonneschermen voor winkelpuien ed.
17.40.22.3	6306		1740000	1740220	Zeil/Kampeer	Tenten van katoen, synthetische of andere textielstoffen
17.40.22.5	6306		1740000	1740220	Zeil/Kampeer	Zeilen voor schepen, zeilplanken, zeilwagens en zeilsleden
17.40.22.7	6306		1740000	1740220	Zeil/Kampeer	Luchtbedden en andere kampeerartikelen van katoen of andere textielstoffen
17.40.23	8804		1740000	1740220	Zeil/Kampeer	Valschermen (incl. bestuurbare valschermen) en rotochutes; delen en toebehoren daarvan
17.40.24	9404	30	1740000	1740220	Zeil/Kampeer	Slaapzakken, gevuld met veren/dons of andere materialen
17.40.24	9404	90	1740000	1740110	Beddengoed	Dekbedden e.d. gevuld met veren, dons of andere materialen
17.40.25	6307		1740000	1740290	Ov.geconf.tw	Andere geconfectioneerde artikelen, incl. dweilen, vaatdoeken e.d.
17.40.90			1740000	1740220	Zeil/Kampeer	Reparatie van dekkleden en kampeerartikelen
17.51	5701		1751000	1751000	Tapijten	Tapijten, geknoopt of met opgerolde polen
17.51	5702		1751000	1751000	Tapijten	Tapijten, geweven
17.51	5703		1751000	1751000	Tapijten	Tapijten, getuft
17.51	5704		1751000	1751000	Tapijten	Tapijten van vilt, incl. tegels
17.51	5705		1751000	1751000	Tapijten	Andere tapijten, ook indien geconfectioneerd
17.52	5607		1759000	1752000	Touw/netten	Bindgaren, touw en kabel, van jute of andere bastvezels
17.52	5608		1759000	1752000	Touw/netten	Geknoopte netten van bindgaren, touw of kabel; netten van textielstof; artikelen van garen, strippen n.e.g.
17.52	5609		1759000	1752000	Touw/netten	Geknoopte netten van bindgaren, touw of kabel; netten van textielstof; artikelen van garen, strippen n.e.g.
17.52	6310		1759000	1752000	Touw/netten	Lompen en vodden; afval en oud goed van bindgaren, van touw of van kabel
17.53	5603		1759000	1753000	Textl.vlies	Gebonden textielvlies
17.54.1	5804		1759000	1754100	Lint/kant	Tule, bobinettule en filetweefsel; kant, aan het stuk, in banden
17.54.1	5806		1759000	1754100	Lint/kant	Lint, excluding etiketten insignes en dergelijke artikelen
17.54.1	5807		1759000	1754100	Lint/kant	Etiketten, insignes en dergelijke artikelen
17.54.1	5808		1759000	1754100	Lint/kant	Vlechten aan het stuk; passementwerk en dergelijke versieringsartikelen
17.54.1	5810		1759000	1754100	Lint/kant	Borduurwerk, aan het stuk, in banden of in de vorm van motieven
17.54.20	5602		1759000	1754200	Vilt	Vilt, bekleed, bedekt of met inlagen
17.54.3	5601		1759000	1754300	Ov.textl.war	Watten van textielstof en artikelen daarvan; scheerhaar en noppen van textielstof
17.54.3	5604		1759000	1754300	Ov.textl.war	Draad en koord van rubber; textielgarens en strippen, geïmpregneerd of bedekt met rubber of met kunststof
17.54.3	5605		1759000	1754300	Ov.textl.war	Metaalgarens
17.54.3	5606		1759000	1754300	Ov.textl.war	Kettingsteekgaren; omwoeld garen en strippen; chenillegaren
17.54.3	5809		1759000	1754300	Ov.textl.war	Weefsels van metaaldraad of van metaalgarens n.e.g
17.54.3	5811		1759000	1754300	Ov.textl.war	Textielproducten aan het stuk
17.54.3	5901		1759000	1754300	Ov.textl.war	Weefsels, geïmpregneerd, bekleed of bedekt, n.e.g.
17.54.3	5902		1759000	1754300	Ov.textl.war	Bandenkoordweefsel (sterke garens) van nylon, polyamiden, polyesters, enz.
17.54.3	5903		1759000	1754300	Ov.textl.war	Weefsels, geïmpregneerd, bekleed of bedekt, n.e.g.
17.54.3	5907		1759000	1754300	Ov.textl.war	Weefsels, geïmpregneerd, bekleed of bedekt, n.e.g.
17.54.3	5908		1759000	1754300	Ov.textl.war	Kousen, pitten en wieken voor lampen
17.54.3	5909		1759000	1754300	Ov.textl.war	Brandslangen en dergelijke

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17.54.3	5910		1759000	1754300	Ov.textl.war	Drijfriemen, drijfsnaren en transportbanden
17.54.3	5911		1759000	1754300	Ov.textl.war	Producten en artikelen van textiel, voor technisch gebruik
17.60	6001		1790000	1760000	Stof gebreid	Poolbrei- en poolhaakwerk aan het stuk
17.60	6002		1790000	1760000	Stof gebreid	Ander brei- en haakwerk aan het stuk
17.71	6115		1790000	1771000	Kousen/sok	Kousenbroeken, kousen, kniekousen, sokken en dergelijke artikelen, van brei- of haakwerk
17.72	6110		1790000	1772000	Trui/vest	Truien, pullovers, slip-overs, vesten, enz., van brei- of haakwerk
18.10	4203	1000	1810000	1810000	Kleding leer	Kleding van leder
18.21	6203	2210	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: ensembles voor heren
18.21	6203	2310	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: ensembles voor heren
18.21	6203	2911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: ensembles voor heren
18.21	6203	3210	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: colbertjassen e.d. voor heren
18.21	6203	3310	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: colbertjassen e.d. voor heren
18.21	6203	3911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: colbertjassen e.d. voor heren
18.21	6203	4211	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: lange broeken
18.21	6203	4251	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: overalls
18.21	6203	4311	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: lange broeken
18.21	6203	4331	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: overalls
18.21	6203	4911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: lange broeken
18.21	6203	4931	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: overalls
18.21	6204	2210	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: ensembles voor vrouwen
18.21	6204	2310	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: ensembles voor vrouwen
18.21	6204	2911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: ensembles voor vrouwen
18.21	6204	3210	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: blazers e.a. jasjes
18.21	6204	3310	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: blazers e.a. jasjes
18.21	6204	3911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: blazers e.a. jasjes
18.21	6204	6211	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: lange broeken
18.21	6204	6251	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van katoen: overalls
18.21	6204	6311	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: lange broeken
18.21	6204	6331	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van synthetische vezels: overalls
18.21	6204	6911	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: lange broeken
18.21	6204	6931	1829000	1821000	Werkkleding	Werk- en bedrijfskleding, van kunstmatige vezels: overalls
18.21	6211	3210	1829000	1821000	Werkkleding	Andere werk- en bedrijfskleding van katoen: schorten, stofjassen ed.
18.21	6211	3310	1829000	1821000	Werkkleding	Andere werk- en bedrijfskleding van synthetische of kunstmatige vezels
18.21	6211	4210	1829000	1821000	Werkkleding	Andere werk- en bedrijfskleding van katoen: schorten, stofjassen ed.
18.21	6211	4310	1829000	1821000	Werkkleding	Andere werk- en bedrijfskleding van synthetische of kunstmatige vezels: schorten, stofjassen ed.
18.22.11	6101		1822000	1822110	Herenjacks	Overjassen, jekkers, capes, anoraks, blousons en dergelijke artikelen, van brei- of haakwerk, voor heren of voor jongens
18.22.12	6103		1822000	1822200	Herenbovenkl	Kostuums, ensembles, colbertjassen, blazers, lange en korte broeken en zogenaamde Amerikaanse overalls, van brei- of haakwerk, voor heren of voor jongens
18.22.13	6102		1822000	1822130	Damesmantels	Mantels, capes, anoraks, blousons, van brei- of haakwerk, voor dames of voor meisjes
18.22.14	6104		1822000	1822300	Damesbovenkl	Mantelpakken, broekpakken, ensembles, blazers en andere jasjes, japonnen, rokken, korte en lange broeken en zogenaamde Amerikaanse overalls, van brei- of haakwerk, voor dames of voor meisjes
18.22.21	6201		1822000	1822110	Herenjacks	Overjassen, jekkers, capes, anoraks, blousons en dergelijke artikelen, voor heren of voor jongens
18.22.22	6203	1	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens

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18.22.22	6203	2100	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens
18.22.22	6203	2280	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens
18.22.22	6203	2380	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens
18.22.22	6203	2918	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens
18.22.22	6203	2990	1822000	1822200	Herenbovenkl	Kostuums en ensembles voor heren of voor jongens
18.22.23	6203	3100	1822000	1822200	Herenbovenkl	Colbertjassen, blazers en dergelijke, voor heren of voor jongens
18.22.23	6203	3290	1822000	1822200	Herenbovenkl	Colbertjassen, blazers en dergelijke, voor heren of voor jongens
18.22.23	6203	3390	1822000	1822200	Herenbovenkl	Colbertjassen, blazers en dergelijke, voor heren of voor jongens
18.22.23	6203	3919	1822000	1822200	Herenbovenkl	Colbertjassen, blazers en dergelijke, voor heren of voor jongens
18.22.23	6203	3990	1822000	1822200	Herenbovenkl	Colbertjassen, blazers en dergelijke, voor heren of voor jongens
18.22.24	6203	41	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	423	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4259	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4290	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4319	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4339	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4390	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4919	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4939	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4950	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.24	6203	4990	1822000	1822200	Herenbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor heren of voor jongens
18.22.31	6202		1822000	1822130	Damesmantels	Mantels, capes, anoraks, blousons en dergelijke artikelen, voor dames of voor meisjes
18.22.32	6204	1	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.32	6204	2100	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.32	6204	2280	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.32	6204	2380	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.32	6204	2918	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.32	6204	2990	1822000	1822300	Damesbovenkl	Mantelpakken en broekpakken voor dames of voor meisjes
18.22.33	6204	3100	1822000	1822300	Damesbovenkl	Blazers en jasjes voor dames of voor meisjes
18.22.33	6204	3290	1822000	1822300	Damesbovenkl	Blazers en jasjes voor dames of voor meisjes
18.22.33	6204	3390	1822000	1822300	Damesbovenkl	Blazers en jasjes voor dames of voor meisjes
18.22.33	6204	3919	1822000	1822300	Damesbovenkl	Blazers en jasjes voor dames of voor meisjes
18.22.33	6204	3990	1822000	1822300	Damesbovenkl	Blazers en jasjes voor dames of voor meisjes
18.22.34	6204	4	1822000	1822300	Damesbovenkl	Japonnen, rokken en broekrokken voor dames of voor meisjes
18.22.34	6204	5	1822000	1822300	Damesbovenkl	Japonnen, rokken en broekrokken voor dames of voor meisjes
18.22.35	6204	61	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	623	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6259	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6290	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6318	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6339	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6390	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6918	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6939	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse

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						overalls, voor dames of voor meisjes
18.22.35	6204	6950	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.35	6204	6990	1822000	1822300	Damesbovenkl	Lange en korte broeken en zogenaamde Amerikaanse overalls, voor dames of voor meisjes
18.22.40	6309		1822000	1822400	Oude kleren	Oude kleren en dergelijke
18.23.11	6105		1822000	1822200	Herenbovenkl	Overhemden van brei- of haakwerk, voor heren of voor jongens
18.23.12	6107		1823000	1823100	Herenonderkl	Slips, onderbroeken, pyjama's, kamerjassen, enz., van brei- of haakwerk voor heren/jongens
18.23.13	6106		1822000	1822300	Damesbovenkl	Blouses en hemdblouses, van brei- of haakwerk, voor dames of voor meisjes
18.23.14	6108		1823000	1823200	Damesonderkl	Onderrokken, slips, nachthemden, pyjama's, badjassen, négligés, enz., van brei- of haakwerk voor dames/meisjes
18.23.21	6205		1822000	1822200	Herenbovenkl	Overhemden voor heren of voor jongens
18.23.22	6207		1823000	1823100	Herenonderkl	Slips, onderbroeken, pyjama's, hemden, kamerjassen, enz., voor heren/jongens, van katoen of andere textielstoffen n.e.g.
18.23.23	6206		1822000	1822300	Damesbovenkl	Blouses en hemdblouses, voor dames of voor meisjes
18.23.24	6208		1823000	1823200	Damesonderkl	Onderrokken, nachthemden, pyjama's, slips, negliges, enz., voor dames/meisjes, van katoen of andere textielstoffen
18.23.25	6212		1823000	1823200	Damesonderkl	Bustehouders, gaines (step-ins), korsetten, jarretelles, kousenbanden en dergelijke artikelen, alsmede delen daarvan
18.23.3	6109		1823000	1823300	T-shirts ed.	T-shirts, borstrokken en onderhemden, van brei- of haakwerk
18.24.11	6111		1829000	1824100	Babykleding	Kleding en kledingtoebehoren, voor baby's, van brei- of haakwerk
18.24.12	6112		1829000	1824200	Sportkleding	Trainingspakken, skipakken, badpakken en zwembroeken en andere kleding van brei- of haakwerk
18.24.12	6114		1829000	1824900	Ov. kleding	Andere kleding van brei- of haak
18.24.13	6116		1829000	1824900	Ov. kleding	Handschoenen, wanten e.d., van brei- of haakwerk
18.24.14	6117		1829000	1824900	Ov. kleding	Ander geconfectioneerd kledingtoebehoren en delen van kleding of van kledingtoebehoren, van brei- of van haakwerk
18.24.21	6209		1829000	1824100	Babykleding	Kleding en kledingtoebehoren voor baby's, van textielstoffen
18.24.22	6211	1	1829000	1824200	Sportkleding	Zwemkleding
18.24.22	6211	2000	1829000	1824200	Sportkleding	Skipakken
18.24.22	6211	3100	1829000	1824200	Sportkleding	Andere heren-/jongenskleding, joggingpakken van wol of van fijn haar, n.e.g.
18.24.22	6211	3231	1829000	1824200	Sportkleding	Heren-/jongenskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	324	1829000	1824200	Sportkleding	Heren-/jongenskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	3290	1829000	1824200	Sportkleding	Heren-/jongenskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	3331	1829000	1824200	Sportkleding	Andere heren-/jongenskl., joggingpakken van s./k. vezels (excluding werkkleding)
18.24.22	6211	334	1829000	1824200	Sportkleding	Andere heren-/jongenskl., joggingpakken van s./k. vezels (excluding werkkleding)
18.24.22	6211	3390	1829000	1824200	Sportkleding	Andere heren-/jongenskl., joggingpakken van s./k. vezels (excluding werkkleding)
18.24.22	6211	3900	1829000	1824200	Sportkleding	Heren-/jongenskleding, joggingpakken van andere textielstoffen, n.e.g.
18.24.22	6211	4100	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van wol of van fijn haar, n.e.g.
18.24.22	6211	4231	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	424	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	4290	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van katoen, n.e.g.
18.24.22	6211	4331	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van s./k. vezels (excluding werkkleding)
18.24.22	6211	434	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van s./k. vezels (excluding werkkleding)
18.24.22	6211	4390	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van s./k. vezels (excluding werkkleding)
18.24.22	6211	4900	1829000	1824200	Sportkleding	Dames-/meisjeskleding, joggingpakken van andere textielstoffen, n.e.g.
18.24.23	6213		1829000	1824900	Ov. kleding	Zakdoeken
18.24.23	6214		1829000	1824900	Ov. kleding	Sjaals, sjerpen, enz.
18.24.23	6215		1829000	1824900	Ov. kleding	Dassen, strikjes en sjaaldassen
18.24.23	6216		1829000	1824900	Ov. kleding	Handschoenen, wanten en dergelijke
18.24.23	6217		1829000	1824900	Ov. kleding	Kledingtoebehoren en delen van kleding of van

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						kledingtoebehoren, n.e.g.
18.24.31	4203	29	1810000	1810000	Kleding leer	Kledingtoebehoren van leder of van kunstleder
18.24.31	4203	3000	1810000	1810000	Kleding leer	Kledingtoebehoren van leder of van kunstleder
18.24.31	4203	4000	1810000	1810000	Kleding leer	Kledingtoebehoren van leder of van kunstleder
18.24.32	6113		1829000	1824900	Ov. kleding	Kleding van brei- of haakwerk van 5903,5906 of 5907
18.24.32	6210		1829000	1824900	Ov. kleding	Kleding, vervaardigd van de producten van 5602, 5603, 5903 en 5906
18.24.4	6501		1829000	1824900	Ov. kleding	Hoedvormen (cloches)
18.24.4	6502		1829000	1824900	Ov. kleding	Hoedvormen (cloches)
18.24.4	6503		1829000	1824900	Ov. kleding	Hoeden en andere hoofddeksels, haarnetjes
18.24.4	6504		1829000	1824900	Ov. kleding	Hoeden en andere hoofddeksels, haarnetjes
18.24.4	6505		1829000	1824900	Ov. kleding	Hoeden en andere hoofddeksels, haarnetjes
18.24.4	6506	9200	1829000	1824900	Ov. kleding	Hoeden en andere hoofddeksels, van bont
18.24.4	6506	9900	1829000	1824900	Ov. kleding	Hoeden en andere hoofddeksels, n.e.g.
18.24.4	6507		1829000	1824900	Ov. kleding	Binnenranden, voeringen, overtrekken, karkassen, enz., voor hoofddeksels
18.30	4302		1810000	1830000	Pelt/bont	Pelterijen, gelooid of anderszins bereid
18.30	4303		1810000	1830000	Pelt/bont	Kleding, kledingtoebehoren en andere artikelen van bont (andere dan hoofddeksels)
18.30	4304		1810000	1830000	Pelt/bont	Namaakbont en artikelen van namaakbont
19.1	4104		1910000	1910000	Leer	Leder en voorgelooide onthaarde huiden en vellen van runderen, paarden en paardachtigen
19.1	4105		1910000	1910000	Leer	Schapenleder, alsmede voorgelooide onthaarde huiden en vellen van schapen
19.1	4106		1910000	1910000	Leer	Geitenleder, alsmede voorgelooide onthaarde huiden en vellen van geiten
19.1	4107		1910000	1910000	Leer	Leder en voorgelooide (onthaarde) huiden en vellen van andere dieren
19.1	4108		1910000	1910000	Leer	Zeemleder en gelooid zeemleder
19.1	4109		1910000	1910000	Leer	Lakleder en gelamineerd lakleder; gemetalliseerd leder
19.1	4110		1910000	1910000	Leer	Afval van leder, stof en poeder van leder, alsmede ledermeel
19.1	4111		1910000	1910000	Leer	Kunstleder op basis van leder
19.20.11	4201		1910000	1920000	Lederwaren	Zadel- en tuigmakerswerk voor dieren, ongeacht de stof waarvan het vervaardigd is
19.20.12	4202		1910000	1920000	Lederwaren	Reiskoffers, handtassen e.d., ongeacht de stof waarvan deze vervaardigd zijn
19.20.12	9605		1910000	1920000	Lederwaren	Reisassortimenten voor lichaamsverzorging, reisnaaigarnituren, enz.
19.20.13	9113	90	1910000	1920000	Lederwaren	Horlogebanden en delen daarvan
19.20.14	4204		1910000	1920000	Lederwaren	Andere werken van leder of van kunstleder (inclusief die voor technisch gebruik)
19.20.14	4205		1910000	1920000	Lederwaren	Andere werken van leder of van kunstleder (inclusief die voor technisch gebruik)
19.30.1	6401	9	1930000	1930100	Schoenen	Waterdicht schoeisel, bovendeel rubber of kunststof
19.30.1	6402	2000	1930000	1930100	Schoenen	Sandalen, bovendeel rubber of kunststof
19.30.1	6402	9	1930000	1930100	Schoenen	Wandelschoenen, bovendeel kunststof
19.30.1	6402	9	1930000	1930100	Schoenen	Wandelschoenen, bovendeel rubber
19.30.1	6402	9	1930000	1930100	Schoenen	Sandalen, bovendeel rubber of kunststof
19.30.1	6402	9	1930000	1930100	Schoenen	Pantoffels en ander huisschoeisel, bovendeel kunststof
19.30.1	6403	5	1930000	1930100	Schoenen	Sandalen, bovendeel leder
19.30.1	6403	5	1930000	1930100	Schoenen	Wandelschoenen, bovendeel leder
19.30.1	6403	5	1930000	1930100	Schoenen	Pantoffels, bovendeel leder
19.30.1	6403	9	1930000	1930100	Schoenen	Pantoffels, bovendeel leder
19.30.1	6403	9	1930000	1930100	Schoenen	Sandalen, bovendeel leder
19.30.1	6403	9	1930000	1930100	Schoenen	Wandelschoenen, bovendeel leder
19.30.1	6404	19	1930000	1930100	Schoenen	Schoeisel, n.e.g., buitenzool rubber of kunststof, bovendeel textiel
19.30.1	6404	20	1930000	1930100	Schoenen	Schoeisel, n.e.g., buitenzool leder of kunstleder, bovendeel textiel
19.30.1	6405		1930000	1930100	Schoenen	Ander schoeisel, met bovendeel van textiel, leder of kunstleder
19.30.2	6402	1	1930000	1930200	Sportschoen	Sportschoeisel, bovendeel rubber of kunststof (skischoenen e.d.)
19.30.2	6403	1	1930000	1930200	Sportschoen	Sportschoeisel, bovendeel leder
19.30.2	6404	1100	1930000	1930200	Sportschoen	Trainingsschoenen en dergelijk schoeisel met zool van rubber of van kunststof en bovendeel van textiel
19.30.31	6401	10	1930000	1930300	Werkschoenen	Waterdicht schoeisel met beschermende metalen neus,

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						bovendeel rubber of kunststof
19.30.31	6402	3000	1930000	1930300	Werkschoenen	Schoeisel met metalen neus, van rubber of kunststof, bovendeel rubber of kunststof
19.30.31	6403	4000	1930000	1930300	Werkschoenen	Schoeisel met metalen neus, bovendeel leder
19.30.32	6403	2000	1930000	1930100	Schoenen	Sandalen, met zolen en riempjes (over de wreef, rond de grote teen) van leder
19.30.32	6403	3000	1930000	1930100	Schoenen	Schoeisel met houten basis, zonder binnenzool of neus, bovendeel leder
19.30.32	6405		1930000	1930100	Schoenen	Schoeisel, n.e.g.
19.30.4	6406		1930000	1930400	Schoen delen	Delen van schoeisel
20.10.10.1	4406	1000	2010000	2010190	Ov.hout gez.	Houten dwarsliggers en wisselhouten, niet geïmpregneerd
20.10.10.3	4407	10	2010000	2010130	Naaldh. gez.	Naaldhout, gezaagd, geschaafd e.d
20.10.10.5	4407	2	2010000	2010190	Ov.hout gez.	Hout, ander dan naaldhout, ook met vingerlasverb. en ook indien geschaafd, dikte > 6mm, excluding parket
20.10.10.5	4407	9	2010000	2010190	Ov.hout gez.	Hout, ander dan naaldhout, ook met vingerlasverb. en ook indien geschaafd, dikte > 6mm, excluding parket
20.10.10.7	4407	2	2010000	2010190	Ov.hout gez.	Niet-ineengezette plankjes voor parketvloeren
20.10.10.7	4407	9	2010000	2010190	Ov.hout gez.	Plankjes voor parketvloeren, van eikenhout
20.10.21	4409		2010000	2010200	Houtw.interm	Hout, over de gehele lengte geprofileerd
20.10.22	4405		2010000	2010200	Houtw.interm	Houtwol; houtmeel
20.10.23	4401	2	2010000	2010200	Houtw.interm	Hout in plakjes, spanen of kleine stukjes
20.10.3	4403	10	2010000	2010200	Houtw.interm	Hout, onbewerkt, behandeld met verf, met creosoot of met andere conserveringsmiddelen
20.10.3	4406	9000	2010000	2010200	Houtw.interm	Houten dwarsliggers en wisselhouten, geïmpregneerd
20.10.40	4401	30	2010000	2010400	Houtafval	Zaagsel, resten en afval van hout (ook indien geperst tot blokken e.d.)
20.10.90			9991210	9991210	Loondien.bin	Impregneren van hout
20.10.90			9991220	9991220	Loondien.exp	Impregneren van hout
20.20.11	4412		2010000	2020100	Triplex ed.	Triplex- en multiplexhout, enkel bestaande uit houten platen
20.20.12	4412		2010000	2020100	Triplex ed.	Ander triplex- en multiplexhout, met fineer bekleed hout en op dergelijke wijze gelaagd hout
20.20.13	4410		2010000	2020200	Fineer/plaat	Spaanplaat en dergelijke plaat van hout of van andere houtachtige stoffen
20.20.14	4411		2010000	2020200	Fineer/plaat	Vezelplaat van houtvezels of van andere houtachtige stoffen
20.20.2	4408		2010000	2020200	Fineer/plaat	Fineer/platen voor triplex, enz.
20.20.2	4413		2010000	2020200	Fineer/plaat	Verdicht hout, in blokken, in planken, in stroken of in profielen
20.30.11.1	4418	10	2030000	2030111	Ramen kozijn	Vensters en vensterdeuren, alsmede kozijnen daarvoor, van hout
20.30.11.5	4418	20	2030000	2030115	Deuren	Deuren (incl. kozijnen daarvoor, alsmede drempels), van hout
20.30.12.1	4418	30	2030000	2030120	Parket	Panelen voor parketvloeren, van hout
20.30.12.3	4418	4000	2030000	2030190	Ov.timmerwer	Bekistingen voor betonwerken, van hout
20.30.12.5	4418	5000	2030000	2030190	Ov.timmerwer	Dakspanen van hout
20.30.13	4418	90	2030000	2030190	Ov.timmerwer	Stellingen en ander schrijn- en timmerwerk voor bouwwerken
20.30.20	9406	0010	2030000	2030200	Prefab. hout	Geprefabriceerde houten bouwwerken
20.40.11.33	4415		2030000	2040000	Emball. hout	Pallets
20.40.11.35	4415		2030000	2040000	Emball. hout	Laadkisten en andere laadplateaus, van hout
20.40.12	4415		2030000	2040000	Emball. hout	Kabelhaspels; pakkisten, kratten, trommels en dergelijke verpakkingsmiddelen, van hout
20.40.12	4416		2030000	2040000	Emball. hout	Duighout; vaten, kuipen, tobben, enz. van hout
20.51	4414		2030000	2051000	Ov.houtprod.	Houten lijsten voor schilderijen, foto's, spiegels en dergelijke
20.51	4417		2030000	2051000	Ov.houtprod.	Gereedschap, alsmede monturen en stelen voor gereedschap, borstelhouten, borstel- en bezemstelen; schoenleesten en -spanner
20.51	4419		2030000	2051000	Ov.houtprod.	Tafel- en keukengerei van hout
20.51	4420		2030000	2051000	Ov.houtprod.	Grafkisten, inlegwerk van hout; juwelenkoffertjes, -kistjes en -etuis van hout; beeldjes en andere siervoorwerpen van hout
20.51	4421		2030000	2051000	Ov.houtprod.	Andere houtwaren
20.52	4501	9000	2030000	2052000	Kurkwaren	Natuurkurk, ontdaan van de buitenste laag of enkel kantrecht gemaakt, dan wel in blokken, platen, bladen, vellen en strippen;
20.52	4502		2030000	2052000	Kurkwaren	Natuurkurk, ontdaan van de buitenste laag of enkel kantrecht gemaakt, dan wel in blokken, platen, bladen,

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						vellen en strippen;
20.52	4503		2030000	2052000	Kurkwaren	Werken van natuurkurk
20.52	4504		2030000	2052000	Kurkwaren	Geagglomereerde kurk en werken daarvan, n.e.g.
20.52	4601		2030000	2052000	Kurkwaren	Vlechtwerk en mandenmakers
20.52	4602		2030000	2052000	Kurkwaren	Vlechtwerk en mandenmakers
21.11	4701		2111000	2111000	Pulp	Houtslijp, gedeeltelijk chemisch ontsloten houtslijp (halfchemische houtpulp), pulp van andere cellulosehoudende vezelstoffen
21.11	4702		2111000	2111000	Pulp	Houtcellulose voor oplossingen (‘dissolving grades’)
21.11	4703		2111000	2111000	Pulp	Natron- en sulfaathoutcellulose, andere dan die voor oplossingen
21.11	4704		2111000	2111000	Pulp	Sulfiethoutcellulose, andere dan die voor oplossingen
21.11	4705		2111000	2111000	Pulp	Houtslijp, gedeeltelijk chemisch ontsloten houtslijp (halfchemische houtpulp), pulp van andere cellulosehoudende vezelstoffen
21.11	4706		2111000	2111000	Pulp	Houtslijp, gedeeltelijk chemisch ontsloten houtslijp (halfchemische houtpulp), pulp van andere cellulosehoudende vezelstoffen
21.12.11	4801		2112900	2112110	Krantenpap.	Krantenpapier, op rollen of in bladen
21.12.12	4802		2112900	2112190	Ov.graf.pap.	Handgeschept papier en handgeschept karton
21.12.13	4802		2112900	2112190	Ov.graf.pap.	Basispapier en -karton voor lichtgevoelig, warmtegevoelig of electrogevoelig papier of karton; basispapier voor carbonpapier
21.12.14	4802		2112900	2112190	Ov.graf.pap.	Ander papier en karton
21.12.21	4803		2112900	2112200	Spec.papier	Papier van de soort gebruikt voor toiletpapier, voor handdoeken, voor servetten en dergelijk papier; cellulosewatten en vliezen van cellulosevezels
21.12.22	4804		2112900	2112300	Pa/Ka verpak	Kraftliner, niet gestreken
21.12.23	4804		2112900	2112300	Pa/Ka verpak	Kraftpapier voor de vervaardiging van grote zakken, ander kraftpapier en kraftkarton
21.12.23	4808	2000	2112900	2112300	Pa/Ka verpak	Kraftpapier voor de vervaardiging van grote zakken, gecrept of geplisseerd
21.12.24	4805	1000	2112900	2112300	Pa/Ka verpak	Halfchemisch papier voor riffels, niet gestreken, op rollen of in bladen
21.12.25	4805	2	2112900	2112300	Pa/Ka verpak	Multiplexpapier en -karton, niet gestreken
21.12.30.1	4805	30	2112900	2112300	Pa/Ka verpak	Sulfietpakpapier
21.12.30.2	4813	90	2112900	2112200	Spec.papier	Sigarettenpapier
21.12.30.3	4805	4000	2112900	2112200	Spec.papier	Filtreerpapier en -karton
21.12.30.4	4805	5000	2112900	2112200	Spec.papier	Viltpapier en -karton
21.12.30.5	4805	60	2112900	2112300	Pa/Ka verpak	Papier en karton, gewicht <= 150 g/m², n.e.g.
21.12.30.6	4805	60	2112900	2112300	Pa/Ka verpak	Ander papier en karton, gewicht <= 150 g/m², n.e.g.
21.12.30.7	4805	70	2112900	2112300	Pa/Ka verpak	Papier en karton, 150 g/m² < gewicht < 225 g/m², n.e.g.
21.12.30.8	4805	80	2112900	2112300	Pa/Ka verpak	Papier en karton, gewicht => 225 g/m²
21.12.40	4806		2112900	2112300	Pa/Ka verpak	Perkamentpapier en perkamentkarton, vetvrij papier, calqueerpapier, kristalpapier en ander doorschijnend papier
21.12.51	4807		2112900	2112300	Pa/Ka verpak	Papier en karton, samengesteld uit opeengelijmde vellen, niet geïmpregneerd, niet gestreken en niet voorzien van deklaag
21.12.52	4808	3000	2112900	2112200	Spec.papier	Papier en karton, gecrept, geplisseerd, gegaufreerd, gegreineerd of geperforeerd n.e.g.
21.12.52	4808	9000	2112900	2112200	Spec.papier	Papier en karton, gecrept, geplisseerd, gegaufreerd, gegreineerd of geperforeerd n.e.g.
21.12.53	4810	1	2112900	2112190	Ov.graf.pap.	Papier en karton, van de soort gebruikt om te worden beschreven of bedrukt of voor andere grafische doeleinden, gestreken met kaolien of met andere anorganische stoffen
21.12.53	4810	2	2112900	2112190	Ov.graf.pap.	Papier en karton, van de soort gebruikt om te worden beschreven of bedrukt of voor andere grafische doeleinden, gestreken met kaolien of met andere anorganische stoffen
21.12.54	4810	3	2112900	2112300	Pa/Ka verpak	Ander gestreken papier, excluding voor schrijven, drukken, grafische doeleinden
21.12.54	4810	9	2112900	2112300	Pa/Ka verpak	Multiplex- en ander papier en karton, gestreken, n.e.g., met kaolien of micapoeder
21.12.55	4809		2112900	2112190	Ov.graf.pap.	Papier voor het maken van doorslagen en overdrukken
21.12.56	4811	1000	2112900	2112300	Pa/Ka verpak	Papier en karton, geteerd, gebitumineerd of geasfalteerd
21.12.56	4811	2	2112900	2112300	Pa/Ka verpak	Papier en karton, voorzien van een kleefmiddel
21.12.56	4811	3	2112900	2112300	Pa/Ka verpak	Papier en karton, deklaag ... van kunststof
21.12.56	4811	4000	2112900	2112300	Pa/Ka verpak	Papier en karton, gewast, geparaffineerd, ..., geolied of geglycerineerd
21.12.57.3	4811	9010	2112900	2112190	Ov.graf.pap.	Ander papier, gestreken ..., voor kettingformulieren

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21.12.57.5	4811	9090	2112900	2112200	Spec.papier	Ander papier en karton, gestreken ..., ander
21.12.60	4707		2112600	2112600	Oud papier	Resten en afval van papier of van karton
21.21	4808	1000	2129000	2121000	Emball.pa/ka	Gegolfd papier en golfkarton, op rollen of in bladen
21.21	4819		2129000	2121000	Emball.pa/ka	Dozen, zakken, hoezen en andere verpakkingsmiddelen van papier e.d.; kartonnagewerk voor kantoor- en winkelgebruik, n.e.g.
21.22.11	4818	10	2129000	2122900	Hu/san.pap.w	Closetpapier
21.22.11	4818	20	2129000	2122900	Hu/san.pap.w	Zakdoeken, toiletdoekjes en handdoeken van papier, cellulosewatten e.d.
21.22.11	4818	3000	2129000	2122900	Hu/san.pap.w	Tafellakens en servetten van papier, cellulosewatten e.d.
21.22.11	4818	409	2129000	2122900	Hu/san.pap.w	Luiers, inlegluiers en dergelijke artikelen voor hygiënisch gebruik, van papier, cellulosewatten e.d.
21.22.11	4818	5000	2129000	2122900	Hu/san.pap.w	Kleding en kledingtoebehoren, van papier, cellulosewatten e.d.
21.22.12	4818	401	2122100	2122100	Hygien.verb.	Maandverbanden, tampons en dergelijke artikelen
21.22.12	4818	90	2122100	2122100	Hygien.verb.	Artikelen voor chirurgisch, medisch of hygiënisch gebruik, van papier, cellulosewatten e.d.
21.22.13	4823	60	2129000	2122900	Hu/san.pap.w	Presenteerbladen, schalen, borden, kopjes, bekers en dergelijke artikelen, van papier of van karton
21.23	4816		2129000	2123000	Kant.ben.pap	Papier voor doorslagen en overdrukken; offsetplaten van papier
21.23	4817		2129000	2123000	Kant.ben.pap	Enveloppen en andere assortimenten van papierwaren voor correspondentie
21.23	4823	1	2129000	2123000	Kant.ben.pap	Papier, met een kleefmiddel, in stroken of op rollen
21.23	4823	5	2129000	2123000	Kant.ben.pap	Ander papier/karton, om te beschrijven, bedrukken, grafische doeleinden, n.e.g.
21.24	4814		2129000	2124000	Wandbekled.	Behangselpapier en andere wandbekleding; vitrofanies
21.24	5905		2129000	2124000	Wandbekled.	Wandbekleding van textielstof
21.25.11	4815		2129000	2125190	Ov.p/k-waren	Vloerbedekking met een onderlaag van papier of van karton
21.25.12	4821		2129000	2125120	Etiketten	Etiketten van papier of van karton
21.25.13	4812		2129000	2125190	Ov.p/k-waren	Blokken en platen, van papierstof, voor filtreerdoeleinden
21.25.14.13	4813	1000	2129000	2125110	Sig. papier	Sigarettenpapier in boekjes of in hulzen
21.25.14.15	4813	2000	2129000	2125110	Sig. papier	Sigarettenpapier op rollen met een breedte <= 5 cm
21.25.14.2	4822		2129000	2125190	Ov.p/k-waren	Klossen, hulzen, buisjes, spoelen, van papier/karton, voor het opwinden van textielgarens
21.25.14.3	4822		2129000	2125190	Ov.p/k-waren	Klossen, hulzen, buisjes, spoelen, en dergelijke opwindmiddelen, van papier/karton, n.e.g.
21.25.14.5	4823	2000	2129000	2125190	Ov.p/k-waren	Filtreerpapier en -karton, op maat gesneden
21.25.14.5	4823	4000	2129000	2125190	Ov.p/k-waren	Diagrampapier voor registreerapparaten, op rollen, in bladen of in schijven
21.25.14.5	4823	70	2129000	2125190	Ov.p/k-waren	Werken van papierstof, gevormd of geperst
21.25.14.7	4823	90	2129000	2125190	Ov.p/k-waren	Andere art. van papier/karton: pakkingringen, waaiers, jacquard- en condensatorpapier
21.25.14.9	4823	90	2129000	2125190	Ov.p/k-waren	Andere artikelen van papier/karton: andere
22.11.10	4901	1000	2211000	2211100	Losbl.uitgav	Boeken, brochures en dergelijk drukwerk, in losse vellen
22.11.20.1	4901	99	2211000	2211200	Studieboeken	Schoolboeken
22.11.20.2	4901	99	2211000	2211900	Algem.boeken	Kinderboeken
22.11.20.3	4901	99	2211000	2211900	Algem.boeken	Literatuur
22.11.20.4	4901	99	2211000	2211200	Studieboeken	Sociaalwetenschappelijke boeken
22.11.20.5	4901	99	2211000	2211200	Studieboeken	Technisch-wetenschappelijke boeken
22.11.20.6	4901	99	2219000	2211300	Naslagwerken	Naslagwerken, adreslijsten, telefoonboeken, reisbrochures en dergelijk drukwerk
22.11.20.8	4903		2211000	2211900	Algem.boeken	Prentenalbums, prentenboeken, tekenboeken en kleurboeken, voor kinderen
22.11.3	4901	9100	2211000	2211900	Algem.boeken	Woordenboeken en encyclopedieën, ook indien in afleveringen
22.11.3	4904		2211000	2211900	Algem.boeken	Gedrukte muziek
22.11.3	4905		2211000	2211900	Algem.boeken	Gedrukte cartografische werken van alle soorten; globes
22.12			2212002	2212102	Dagbl.adver.	Advertenties in dag- en nieuwsbladen
22.12	4902	1000	2212001	2212101	Dagbl.abonn.	Abonnementen op dag- en nieuwsbladen
22.13			2212002	2213102	H.a.h.bladen	Advertenties in huis-aan-huisbladen
22.13			2212002	2213202	Vaktijds.adv	Advertenties in wetenschappelijke- en vaktijdschriften
22.13			2212002	2213902	Ov.tijds.adv	Advertenties in publieksbladen, opinieweekbladen, omroepbladen en romantijdschriften
22.13	4902	90	2212001	2213201	Vaktijds.abo	Abonnementen op wetenschappelijke- en vaktijdschriften
22.13	4902	90	2212001	2213901	Ov.tijds.abo	Abonnementen op publieksbladen, opinieweekbladen, omroepbladen en romantijdschriften
22.14	8524	1000	2214000	2214000	Besp.cd/cass	Grammofoonplaten

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22.14	8524	3200	2214000	2214000	Besp.cd/cass	Compact discs
22.14	8524	4091	2214000	2214000	Besp.cd/cass	Magneetbanden voor het opnemen van geluid, waarop is opgenomen (breedte <4 mm.)
22.14	8524	5200	2214000	2214000	Besp.cd/cass	Magneetbanden voor het opnemen van geluid, waarop is opgenomen (breedte >4 mm; <6,5mm.)
22.15	4908		2219000	2215000	Kaart/kalend	Decalcomanieën van alle soorten
22.15	4909		2219000	2215000	Kaart/kalend	Prentbriefkaarten en andere gedrukte briefkaarten; gedrukte kaarten met wensen en dergelijke
22.15	4910		2219000	2215000	Kaart/kalend	Kalenders van alle soorten, gedrukt, incl. kalenderblokken
22.15	4911	91	2219000	2215000	Kaart/kalend	Prenten, gravures en foto's
22.21			2220000	2221000	Dagbl.dr.iov	Dagbladdrukkerijen
22.22.11	4907		2220000	2222110	Waardepapier	Postzegels; gezegeld papier; cheques; bankbiljetten en dergelijke
22.22.12	4911	10	2220000	2222120	Reclamedrukw	Reclamedrukwerk, handelscatalogi en dergelijke
22.22.13	4911	9900	2220000	2222130	Ov.drukwerk	Ander drukwerk n.e.g.
22.22.20.1	4820	10	2220000	2222290	Schr/agen.ed	Registers, comptabiliteitsboeken, order- en kwitantieboekjes, agenda's, blocnotes en dergelijke artikelen
22.22.20.3	4820	2000	2220000	2222290	Schr/agen.ed	Schriften
22.22.20.5	4820	3000	2220000	2222290	Schr/agen.ed	Opbergmappen, mappen en banden, omslagen voor dossiers, van papier of karton
22.22.20.7	4820	40	2220000	2222210	Kettingformu	Sets kettingformulieren en andere sets formulieren, ook met carbonpapier
22.22.20.8	4820	5000	2220000	2222290	Schr/agen.ed	Albums voor monstercollecties of voor verzamelingen, van papier of karton
22.22.20.9	4820	9000	2220000	2222290	Schr/agen.ed	Onderleggers, boekomslagen en andere papierwaren
22.22.3			2220000	2222300	Ov.druk.iov	Drukkerijen, andere dan dagbladdrukkerijen
22.23			2220000	2223000	Graf.afw/bin	Boekbinden en afwerking
22.24	8442	50	2220000	2224000	Zetten/typer	Zetten en stereotyperen; drukplaten en drukcilinders en andere bedrukte media voor gebruik bij het drukken
22.25			2220000	2224000	Zetten/typer	Overige diensten in verband met drukkerijen
22.25			9991210	9991210	Loondien.bin	Overige diensten in verband met drukkerijen
22.25			9991220	9991220	Loondien.exp	Overige diensten in verband met drukkerijen
22.31			9991210	9991210	Loondien.bin	Reproductie van geluidsopnamen
22.31			9991220	9991220	Loondien.exp	Reproductie van geluidsopnamen
22.32			9991210	9991210	Loondien.bin	Reproductie van video-opnamen
22.32			9991220	9991220	Loondien.exp	Reproductie van video-opnamen
22.33			9991210	9991210	Loondien.bin	Reproductie van computermedia
22.33			9991220	9991220	Loondien.exp	Reproductie van computermedia
23.10	2704		2310000	2310000	Cokesovenpr.	Cokes en halfcokes, van steenkool, van bruinkool of van turf; retortenkool
23.10	2706		2310000	2310000	Cokesovenpr.	Teer uit steenkool, uit bruinkool of uit turf en andere minerale teersoorten
23.20.11	2710	0026	2320140	2320141	Jetfuel	Vliegtuigbenzine
23.20.11	2710	0027	2320110	2320111	Benzine	Motorbenzine
23.20.11	2710	0029	2320110	2320111	Benzine	Motorbenzine
23.20.11	2710	0032	2320110	2320111	Benzine	Motorbenzine
23.20.11	2710	0034	2320110	2320111	Benzine	Motorbenzine
23.20.11	2710	0036	2320110	2320111	Benzine	Motorbenzine
23.20.12	2710	0037	2320140	2320141	Jetfuel	Lichte reactiemotorbrandstof
23.20.13	2710	001	2320900	2320131	Nafta's	Andere lichte olie, lichte preparaten n.e.g., bestemd voor een aangewezen behandeling
23.20.13	2710	0021	2320900	2320139	Ov.benz.terp	Andere lichte olie, lichte preparaten n.e.g., anders
23.20.13	2710	0025	2320900	2320139	Ov.benz.terp	Andere lichte olie, lichte preparaten n.e.g., anders
23.20.13	2710	0039	2320900	2320139	Ov.benz.terp	Andere lichte olie, lichte preparaten n.e.g., anders
23.20.14	2710	0051	2320140	2320141	Jetfuel	Reactiemotorbrandstof van het kerosinetype
23.20.14	2710	0055	2320190	2320160	Petroleum	Lampolie
23.20.15	2710	0061	2320900	2320151	Gasolie grst	Gasolie, bestemd voor aangewezen behandeling
23.20.15	2710	0065	2320900	2320151	Gasolie grst	Gasolie, bestemd voor aangewezen behandeling
23.20.15	2710	0066	2320150	2320152	Gasolie auto	Gasolie, bestemd voor motorbrandstof
23.20.15	2710	0066	2320190	2320153	Gasolie verw	Gasolie, bestemd voor verwarming
23.20.15	2710	0066	2320900	2320151	Gasolie grst	Gasolie, bestemd voor ander gebruik
23.20.15	2710	0067	2320150	2320152	Gasolie auto	Gasolie, bestemd voor motorbrandstof
23.20.15	2710	0067	2320190	2320153	Gasolie verw	Gasolie, bestemd voor verwarming
23.20.15	2710	0067	2320900	2320151	Gasolie grst	Gasolie, bestemd voor ander gebruik
23.20.15	2710	0068	2320150	2320152	Gasolie auto	Gasolie, bestemd voor motorbrandstof

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23.20.15	2710	0068	2320190	2320153	Gasolie verw	Gasolie, bestemd voor verwarming
23.20.15	2710	0068	2320900	2320151	Gasolie grst	Gasolie, bestemd voor ander gebruik
23.20.16	2710	004	2320190	2320160	Petroleum	Andere halfzware olie; halfzware preparaten n.e.g.
23.20.16	2710	0059	2320190	2320160	Petroleum	Andere halfzware olie; halfzware preparaten n.e.g.
23.20.17	2710	007	2320170	2320170	Stookolie	Stookolie n.e.g.
23.20.18	2710	008	2320900	2320180	Smeerolie	Smeerolie van aardolie; zware preparaten n.e.g.
23.20.18	2710	009	2320900	2320180	Smeerolie	Smeerolie van aardolie; zware preparaten n.e.g.
23.20.21	2711	12	2320210	2320212	Autogas(lpg)	LPG
23.20.21	2711	12	2320290	2320211	Prop./butaan	Propaan en butanen, vloeibaar gemaakt
23.20.21	2711	13	2320210	2320212	Autogas(lpg)	LPG
23.20.21	2711	13	2320290	2320211	Prop./butaan	Propaan en butanen, vloeibaar gemaakt
23.20.22	2711	1400	2320290	2320220	Ov. gassen	Ethyleen, propyleen, butyleen en butadieën
23.20.22	2711	1900	2320290	2320220	Ov. gassen	Andere gasvormige koolwaterstoffen, met uitzondering van aardgas
23.20.22	2711	2900	2320290	2320220	Ov. gassen	Andere gasvormige koolwaterstoffen, met uitzondering van aardgas
23.20.3	2712		2320900	2320300	Petr. residu	Vaseline; paraffine; was uit aardolie en andere was
23.20.3	2713		2320900	2320300	Petr. residu	Petroleumcokes; petroleumbitumen en andere residuen van aardolie
23.30			2330000	2330000	Splijt/kweek	Behandeling van radioactief afval
23.30	2844	10	2330000	2330000	Splijt/kweek	Natuurlijk uranium en verbindingen daarvan
23.30	2844	20	2330000	2330000	Splijt/kweek	Verrijkt uranium en plutonium en verbindingen
23.30	2844	30	2330000	2330000	Splijt/kweek	Verarmd uranium en thorium en verbindingen daarvan
23.30	2844	40	2330000	2330000	Splijt/kweek	Radioactieve elementen en isotopen, alsmede verbindingen daarvan n.e.g.; radioactief afval
23.30	8401	3000	2330000	2330000	Splijt/kweek	Niet-bestraalde splijtstofelementen (patronen), voor kernreactoren
24.11	2804	1000	2411000	2411000	Ind. gassen	Waterstof, argon, edelgassen, stikstof en zuurstof
24.11	2804	2	2411000	2411000	Ind. gassen	Waterstof, argon, edelgassen, stikstof en zuurstof
24.11	2804	3000	2411000	2411000	Ind. gassen	Waterstof, argon, edelgassen, stikstof en zuurstof
24.11	2804	4000	2411000	2411000	Ind. gassen	Waterstof, argon, edelgassen, stikstof en zuurstof
24.11	2811	2100	2411000	2411000	Ind. gassen	Koolstofdioxide (kooldioxide)
24.11	2811	29	2411000	2411000	Ind. gassen	Stikstofoxiden
24.11	2811	29	2411000	2411000	Ind. gassen	Zwaveldioxide; diarseentrioxide
24.11	2811	29	2411000	2411000	Ind. gassen	Andere anorganische zuurstofverbindingen van niet-metalen
24.11	2851	0030	2411000	2411000	Ind. gassen	Vloeibare lucht en samengeperste lucht
24.12.11	2817		2412000	2412900	Anor.kleurst	Zinkoxide en -peroxide; titaanoxide
24.12.11	2823		2412000	2412900	Anor.kleurst	Zinkoxide en -peroxide; titaanoxide
24.12.12.1	2819		2411000	2412100	Anor.bas.oxy	Chroomoxiden en chroomhydroxiden
24.12.12.3	2820		2411000	2412100	Anor.bas.oxy	Mangaanoxiden
24.12.12.5	2824		2412000	2412900	Anor.kleurst	Loodoxiden
24.12.12.70	2825	5000	2411000	2412100	Anor.bas.oxy	Koperoxiden en koperhydroxiden
24.12.13.1	2821		2412000	2412900	Anor.kleurst	IJzeroxiden en ijzerhydroxiden
24.12.13.30	2822		2411000	2412100	Anor.bas.oxy	Kobaltoxiden en kobalthydroxiden; kobaltoxiden in handelskwaliteit
24.12.13.5	2825	2000	2411000	2412100	Anor.bas.oxy	Lithiumoxide en lithiumhydroxide
24.12.13.5	2825	3000	2411000	2412100	Anor.bas.oxy	Vanadiumoxiden en vanadiumhydroxiden
24.12.13.6	2825	4000	2411000	2412100	Anor.bas.oxy	Nikkeloxiden en nikkelhydroxiden
24.12.13.6	2825	6000	2411000	2412100	Anor.bas.oxy	Germaniumoxiden en zirkoniumdioxide
24.12.13.7	2825	7000	2411000	2412100	Anor.bas.oxy	Molybdeenoxiden en molybdeenhydroxiden
24.12.13.7	2825	8000	2411000	2412100	Anor.bas.oxy	Antimoonoxiden
24.12.13.90	2825	90	2411000	2412100	Anor.bas.oxy	Andere anorg. basen; andere oxiden, hydr- en peroxiden van metalen, n.e.g.
24.12.21	3204		2412000	2412200	Looi/or.klst	Synthetische organische kleurstoffen en preparaten op basis daarvan
24.12.21	3205		2412000	2412200	Looi/or.klst	Synthetische organische kleurstoffen en preparaten op basis daarvan
24.12.22	3201		2412000	2412200	Looi/or.klst	Looiextracten plantaardig; tannine, zouten, esters en andere deriv. daarvan
24.12.22	3203		2412000	2412200	Looi/or.klst	Kleurstoffen van plantaardige of dierlijke oorsprong, en preparaten
24.12.23	3202		2412000	2412200	Looi/or.klst	Synthetische organische looistoffen; anorganische looistoffen; preparaten voor het looien
24.12.24	3206		2412000	2412900	Anor.kleurst	Kleur- en verfstoffen n.e.g.; anorganische producten van de soort gebruikt als 'lichtgevende stoffen' (luminoforen)
24.13.11.11	2801		2411000	2413110	Anorg.grndst	Chloor

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24.13.11.13	2801		2411000	2413110	Anorg.grndst	Jood (jodium)
24.13.11.15	2801		2411000	2413110	Anorg.grndst	Fluor
24.13.11.17	2801		2411000	2413110	Anorg.grndst	Broom
24.13.11.20	2802		2411000	2413110	Anorg.grndst	Gesublimeerde of geprecipiteerde zwavel; colloïdale zwavel
24.13.11.30	2803		2411000	2413110	Anorg.grndst	Koolstof (‘carbonblack’ en andere vormen van koolstof, n.e.g.)
24.13.11.40	2804	50	2411000	2413110	Anorg.grndst	Boor (borium); telluur (tellurium)
24.13.11.5	2804	6	2411000	2413110	Anorg.grndst	Silicium
24.13.11.60	2804	7000	2411000	2413110	Anorg.grndst	Fosfor
24.13.11.70	2804	8000	2411000	2413110	Anorg.grndst	Arseen (arsenicum)
24.13.11.90	2804	9000	2411000	2413110	Anorg.grndst	Seleen (selenium)
24.13.12	2812		2413000	2413900	Ov.anorg.gst	Verbindingen van niet-metalen met halogeen of met zwavel
24.13.12	2813		2413000	2413900	Ov.anorg.gst	Verbindingen van niet-metalen met halogeen of met zwavel
24.13.13	2805		2413000	2413900	Ov.anorg.gst	Alkali- en aardalkalimetalen; zeldzame aardmetalen, scandium en yttrium; kwik (kwikzilver)
24.13.14	2806		2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxide (fosforzuuranhydride); andere anorganische zuren; silicium- en zwaveldioxide
24.13.14	2807		2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxide (fosforzuuranhydride); andere anorganische zuren; silicium- en zwaveldioxide
24.13.14	2809		2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxide (fosforzuuranhydride); andere anorganische zuren; silicium- en zwaveldioxide
24.13.14	2810		2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxide (fosforzuuranhydride); andere anorganische zuren; silicium- en zwaveldioxide
24.13.14	2811	1	2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxide (fosforzuuranhydride); andere anorganische zuren; silicium- en zwaveldioxide
24.13.14	2811	2200	2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxide (fosforzuuranhydride); andere anorganische zuren; silicium- en zwaveldioxide
24.13.14	2811	2300	2411000	2413140	Zuren	Waterstofchloride; oleum (rokend zwavelzuur); difosforpentaoxide (fosforzuuranhydride); andere anorganische zuren; silicium- en zwaveldioxide
24.13.15.2	2815		2411000	2413150	Basen oxiden	Natriumhydroxide
24.13.15.3	2815		2411000	2413150	Basen oxiden	Kaliumhydroxide
24.13.15.50	2815		2411000	2413150	Basen oxiden	Natriumperoxide en kaliumperoxide
24.13.15.60	2816		2411000	2413150	Basen oxiden	Magnesiumhydroxide en -peroxide; strontium- en barium(hydr)oxide en -peroxide
24.13.15.70	2818	3000	2411000	2413150	Basen oxiden	Aluminiumhydroxide
24.13.15.80	2825	1000	2411000	2413150	Basen oxiden	Hydrazine en hydroxylamine, alsmede anorganische zouten daarvan
24.13.21	2826		2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.21	2827	2000	2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.21	2827	3	2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.21	2827	4	2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.21	2827	5	2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.21	2827	6000	2413000	2413890	Ov.zouten	Verbindingen van metalen met halogenen
24.13.22	2828		2413000	2413890	Ov.zouten	Hypochlorieten, chloraten en perchloraten
24.13.22	2829		2413000	2413890	Ov.zouten	Hypochlorieten, chloraten en perchloraten
24.13.31	2830		2413000	2413890	Ov.zouten	Sulfiden, sulfieten en sulfaten
24.13.31	2831		2413000	2413890	Ov.zouten	Sulfiden, sulfieten en sulfaten
24.13.31	2832		2413000	2413890	Ov.zouten	Sulfiden, sulfieten en sulfaten
24.13.31	2833		2413000	2413890	Ov.zouten	Sulfiden, sulfieten en sulfaten
24.13.32.10	2834	2200	2413000	2413890	Ov.zouten	Nitraten, excluding kaliumnitraat
24.13.32.10	2834	29	2413000	2413890	Ov.zouten	Nitraten, excluding kaliumnitraat
24.13.32.20	2835	1000	2413000	2413320	Polyfosfaten	Fosfinaten en fosfonaten
24.13.32.30	2835	2200	2413000	2413320	Polyfosfaten	Natriumdiwaterstoforthofosfaat en dinatriumwaterstoforthofosfaat
24.13.32.40	2835	25	2413000	2413320	Polyfosfaten	Calciumwaterstoforthofosfaat (‘dicalciumfosfaat’)
24.13.32.50	2835	2300	2413000	2413320	Polyfosfaten	Trinatriumorthofosfaat en kaliumfosfaten, andere calciumfosfaten, (poly)fosfaten
24.13.32.50	2835	2400	2413000	2413320	Polyfosfaten	Trinatriumorthofosfaat en kaliumfosfaten, andere calciumfosfaten, (poly)fosfaten
24.13.32.50	2835	26	2413000	2413320	Polyfosfaten	Trinatriumorthofosfaat en kaliumfosfaten, andere

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						calciumfosfaten, (poly)fosfaten
24.13.32.50	2835	2990	2413000	2413320	Polyfosfaten	Trinatriumorthofosfaat en kaliumfosfaten, andere calciumfosfaten, (poly)fosfaten
24.13.32.70	2835	3	2413000	2413320	Polyfosfaten	Natriumtrifosfaat (natriumtripolyfosfaat)
24.13.33.10	2836	2000	2413000	2413890	Ov.zouten	Dinatriumcarbonaat
24.13.33.20	2836	3000	2413000	2413890	Ov.zouten	Natriumwaterstofcarbonaat (natriumbicarbonaat)
24.13.33.30	2836	4000	2413000	2413890	Ov.zouten	Kaliumcarbonaten
24.13.33.40	2836	5000	2413000	2413890	Ov.zouten	Calciumcarbonaat
24.13.33.50	2836	6000	2413000	2413890	Ov.zouten	Bariumcarbonaat
24.13.33.60	2836	7000	2413000	2413890	Ov.zouten	Loodcarbonaat
24.13.33.7	2836	9	2413000	2413890	Ov.zouten	Carbonaten
24.13.41.10	2841	1000	2413000	2413890	Ov.zouten	Aluminaten
24.13.41.20	2841	2000	2413000	2413890	Ov.zouten	Zinkchromaat en loodchromaat
24.13.41.30	2841	3000	2413000	2413890	Ov.zouten	Natrium- en kaliumdichromaat; andere (di)chromaten; peroxochromaten
24.13.41.30	2841	4000	2413000	2413890	Ov.zouten	Natrium- en kaliumdichromaat; andere (di)chromaten; peroxochromaten
24.13.41.30	2841	5000	2413000	2413890	Ov.zouten	Natrium- en kaliumdichromaat; andere (di)chromaten; peroxochromaten
24.13.41.40	2841	6	2413000	2413890	Ov.zouten	Manganieten, manganaten en permanganaten
24.13.41.50	2841	7000	2413000	2413900	Ov.anorg.gst	Molybdaten
24.13.41.60	2841	8000	2413000	2413900	Ov.anorg.gst	Wolframaten
24.13.41.70	2841	90	2413000	2413900	Ov.anorg.gst	Andere zouten van oxometaalzuren en van peroxometaalzuren, n.e.g.
24.13.41.8	2843		2413000	2413810	Verb.ra.edel	Edele metalen, colloïdaal, verb. en amalgamen daarvan
24.13.42	2851	0010	2413000	2413900	Ov.anorg.gst	Gedistilleerd water e.d.
24.13.42	2851	0090	2413000	2413900	Ov.anorg.gst	Andere anorganische verbindingen n.e.g. (incl. amalgamen en andere dan die van edele metalen)
24.13.51	2845		2413000	2413810	Verb.ra.edel	Isotopen n.e.g. en verbindingen daarvan
24.13.52.20	2837		2413000	2413890	Ov.zouten	Cyaniden, cyanideoxiden en complexe cyaniden
24.13.52.30	2838		2413000	2413890	Ov.zouten	Fulminaten, cyanaten en thiocyanaten
24.13.52.40	2839		2413000	2413890	Ov.zouten	Silicaten; alkalimetaalsilicaten in handelskwaliteit
24.13.52.50	2840		2413000	2413890	Ov.zouten	Boraten
24.13.52.60	2840		2413000	2413890	Ov.zouten	Peroxoboraten
24.13.52.70	2842		2413000	2413900	Ov.anorg.gst	Dubbelsilicaten en complexe silicaten
24.13.52.90	2842		2413000	2413900	Ov.anorg.gst	Andere anorganische zouten en peroxozouten (excluding aziden)
24.13.53	2847		2413000	2413900	Ov.anorg.gst	Waterstofperoxide
24.13.54	2848		2413000	2413900	Ov.anorg.gst	Fosfiden; carbiden; hydriden; nitriden; aziden; siliciden en boriden
24.13.54	2849		2413000	2413900	Ov.anorg.gst	Fosfiden; carbiden; hydriden; nitriden; aziden; siliciden en boriden
24.13.54	2850		2413000	2413900	Ov.anorg.gst	Fosfiden; carbiden; hydriden; nitriden; aziden; siliciden en boriden
24.13.55	2846		2413000	2413810	Verb.ra.edel	Verbindingen van zeldzame aardmetalen, van yttrium of van scandium
24.13.56	2503	0090	2413000	2413900	Ov.anorg.gst	Geraffineerde zwavel, andere dan gesublimeerde, geprecipiteerde en colloïdale zwavel
24.13.57	2601	2000	2413000	2413900	Ov.anorg.gst	Geroost ijzerkies (pyriet)
24.13.58	7104	1000	2413000	2413900	Ov.anorg.gst	Piëzo-elektrisch kwarts; andere synthetische of gereconstrueerde edelstenen of halfedelstenen, onbewerkt
24.13.58	7104	2000	2413000	2413900	Ov.anorg.gst	Piëzo-elektrisch kwarts; andere synthetische of gereconstrueerde edelstenen of halfedelstenen, onbewerkt
24.14.11.2	2901	10	2414100	2414119	Ov.koolw.op.	Acyclische koolwaterstoffen, verzadigd
24.14.11.3	2901	21	2414100	2414113	Ethyleen	Ethyleen
24.14.11.4	2901	22	2414100	2414114	Propyleen	Propeen (propyleen)
24.14.11.5	2901	23	2414100	2414115	Butylenen	Buteen (butyleen) en isomeren daarvan
24.14.11.6	2901	24	2414100	2414115	Butylenen	Buta-1,3-dieen en isopreen
24.14.11.9	2901	29	2414100	2414119	Ov.koolw.op.	Onverzadigde acyclische koolwaterstoffen, n.e.g.
24.14.12.13	2902	1	2414100	2414129	Ov.koolw.ges	Cyclohexaan
24.14.12.15	2902	1	2414100	2414129	Ov.koolw.ges	Cycloalkanen, cycloalkenen en cycloterpenen, excluding cyclohexaan
24.14.12.23	2902	20	2414100	2414122	Benzeen	Benzeen
24.14.12.25	2902	30	2414100	2414129	Ov.koolw.ges	Tolueen
24.14.12.4	2902	4	2414100	2414129	Ov.koolw.ges	o-, p-, m-Xyleen en mengsels van xyleenisomeren
24.14.12.50	2902	5000	2414100	2414125	Styreen	Styreen
24.14.12.60	2902	6000	2414100	2414129	Ov.koolw.ges	Ethylbenzeen

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24.14.12.70	2902	7000	2414100	2414129	Ov.koolw.ges	Cumeen
24.14.12.80	2902	90	2414100	2414129	Ov.koolw.ges	Naftaleen en antraceen
24.14.12.90	2902	90	2414100	2414129	Ov.koolw.ges	Bifenyl, terfenylen, andere cyclische koolwaterstoffen
24.14.13	2903		2414100	2414190	Halogeend.ch	Chloorderivaten van acyclische koolwaterstoffen
24.14.14	2904		2414100	2414190	Halogeend.ch	Sulfo-, nitro- en nitrosoderivaten van koolwaterstoffen, ook indien gehalogeneerd
24.14.14	2905	495	2414100	2414190	Halogeend.ch	Glycerolesters verkregen mbv organische verbindingen met een zuurfunctie, bedoeld bij post 2904
24.14.15	2903		2414100	2414190	Halogeend.ch	Andere derivaten van koolwaterstoffen
24.14.21	3823	7000	2414910	2414910	Ov. alcohol	Industriële vetalcoholen
24.14.22.10	2905	1100	2414910	2414221	Methyl-alcoh	Methanol (methylalcohol)
24.14.22.20	2905	1200	2414910	2414910	Ov. alcohol	Propaan-1-ol (propylalcohol) en propaan-2-ol (isopropylalcohol)
24.14.22.30	2905	1300	2414910	2414223	Butyl-alcoho	Butaan-1-ol (n-butylalcohol)
24.14.22.40	2905	14	2414910	2414910	Ov. alcohol	Andere butanolen, n.e.g.
24.14.22.50	2905	1500	2414910	2414910	Ov. alcohol	Pentanol (amylalcohol) en isomeren daarvan
24.14.22.6	2905	16	2414910	2414910	Ov. alcohol	Octanol (octylalcohol) en isomeren daarvan
24.14.22.6	2905	1700	2414910	2414910	Ov. alcohol	Lauryl-, cetyl-, stearylalcohol, andere verzadigde eenwaardige alcoholen
24.14.22.6	2905	19	2414910	2414910	Ov. alcohol	Lauryl-, cetyl-, stearylalcohol, andere verzadigde eenwaardige alcoholen
24.14.22.73	2905	2	2414910	2414910	Ov. alcohol	Andere acyclische terpeenalcoholen
24.14.22.73	2905	2	2414910	2414910	Ov. alcohol	Geraniol, citronellol, linalol, rodinol en nerol (reuk-/smaakstof)
24.14.22.75	2905	2	2414910	2414910	Ov. alcohol	Allylalcohol en andere onverzadigde eenwaardige alcoholen
24.14.23.10	2905	3	2414910	2414910	Ov. alcohol	Ethyleenglycol (ethaandiol)
24.14.23.20	2905	3	2414910	2414910	Ov. alcohol	Propyleenglycol (propaan-1,2-diol)
24.14.23.3	2905	3	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen, excluding D-glucitol
24.14.23.3	2905	4100	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.3	2905	4200	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.3	2905	4300	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.3	2905	44	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.3	2905	4910	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.3	2905	4990	2414910	2414910	Ov. alcohol	Andere tweewaardige en meerwaardige alcoholen
24.14.23.50	2905	50	2414910	2414910	Ov. alcohol	Halogeen-, sulfo-, nitro- en nitrosoderivaten van acyclische alcoholen
24.14.23.73	2906		2414910	2414910	Ov. alcohol	Menthol (reuk-/smaakstof)
24.14.23.75	2906		2414910	2414910	Ov. alcohol	Aromatische alcoholen
24.14.24	2907		2414910	2414240	Fenolen	Fenolen en zouten daarvan; fenolalcoholen
24.14.24	2908		2414910	2414240	Fenolen	Halogeen-, sulfo-, nitro-, nitrosoderivaten van fenolen, enz., n.e.g.
24.14.31	3823	1	2414910	2414300	Carbonzuren	Industriële eenwaardige vetzuren; bij raffinage verkregen acid-oils
24.14.32.15	2915		2414910	2414300	Carbonzuren	Ethylacetaat
24.14.32.17	2915		2414910	2414300	Carbonzuren	Vinylacetaat
24.14.32.19	2915		2414910	2414300	Carbonzuren	Andere esters van azijnzuur
24.14.32.19	2915		2414910	2414300	Carbonzuren	P-tolyl-, benzyl-, rhodinyl- en santalylacetaat (reuk-/smaakstof)
24.14.32.2	2915		2414910	2414300	Carbonzuren	Mono-, di-, trichloorazijnz., propionz., boterz., valeriaanz., zouten, esters
24.14.32.3	2915		2414910	2414300	Carbonzuren	Palmitinezuur, zouten en esters van palmitinezuur
24.14.32.4	2915		2414910	2414300	Carbonzuren	Stearinezuur, zouten en esters van stearinezuur
24.14.32.5	2915		2414910	2414300	Carbonzuren	Mierezuur, zouten en esters van mierezuur
24.14.32.7	2915		2414910	2414300	Carbonzuren	Azijnzuur; zouten van azijnzuur (incl. natrium- en kobaltzouten)
24.14.32.8	2915		2414910	2414300	Carbonzuren	Laurinezuur en andere zuren, alsmede zouten en esters daarvan
24.14.33	2916		2414910	2414300	Carbonzuren	Onverzadigde eenwaardige acyclische carbonzuren, meerwaardige carbonzuren van cycloalkanen, cycloalkenen en cycloterpenen en derivaten daarvan
24.14.33	2917		2414910	2414300	Carbonzuren	Onverzadigde eenwaardige acyclische carbonzuren, meerwaardige carbonzuren van cycloalkanen, cycloalkenen en cycloterpenen en derivaten daarvan
24.14.34	2917		2414910	2414300	Carbonzuren	Meerwaardige aromatische carbonzuren en carbonzuren met andere zuurstofhoudende groepen en derivaten daarvan, exclusief salicylzuur en derivaten daarvan

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24.14.34	2918	1	2414910	2414300	Carbonzuren	Meerwaardige aromatische carbonzuren en carbonzuren met andere zuurstofhoudende groepen en derivaten daarvan, exclusief salicylzuur en derivaten daarvan
24.14.34	2918	29	2414910	2414300	Carbonzuren	Meerwaardige aromatische carbonzuren en carbonzuren met andere zuurstofhoudende groepen en derivaten daarvan, exclusief salicylzuur en derivaten daarvan
24.14.34	2918	3000	2414910	2414300	Carbonzuren	Meerwaardige aromatische carbonzuren en carbonzuren met andere zuurstofhoudende groepen en derivaten daarvan, exclusief salicylzuur en derivaten daarvan
24.14.34	2918	90	2414910	2414300	Carbonzuren	Meerwaardige aromatische carbonzuren en carbonzuren met andere zuurstofhoudende groepen en derivaten daarvan, exclusief salicylzuur en derivaten daarvan
24.14.41	2921		2414910	2414400	Aminozuren	Aminoverbindingen
24.14.42	2922	1	2414910	2414400	Aminozuren	Aminoverbindingen met zuurstofhoudende groepen, met uitzondering van lysine en glutaminezuur
24.14.42	2922	2	2414910	2414400	Aminozuren	Aminoverbindingen met zuurstofhoudende groepen, met uitzondering van lysine en glutaminezuur
24.14.42	2922	3000	2414910	2414400	Aminozuren	Aminoverbindingen met zuurstofhoudende groepen, met uitzondering van lysine en glutaminezuur
24.14.42	2922	4300	2414910	2414400	Aminozuren	Antranilzuur en zouten daarvan
24.14.42	2922	49	2414910	2414400	Aminozuren	Aminoverbindingen met zuurstofhoudende groepen, met uitzondering van lysine en glutaminezuur
24.14.42	2922	5000	2414910	2414400	Aminozuren	Aminoverbindingen met zuurstofhoudende groepen, met uitzondering van lysine en glutaminezuur
24.14.43.10	2924	21	2414910	2414400	Aminozuren	Ureïnen en derivaten daarvan; zouten daarvan
24.14.43.20	2925		2414990	2414990	Ov.organ.gst	Saccharine en zouten daarvan
24.14.43.30	2925		2414990	2414990	Ov.organ.gst	Imidoverbindingen en derivaten daarvan; zouten daarvan (excluding saccharine)
24.14.43.40	2925		2414990	2414990	Ov.organ.gst	Iminoverbindingen en derivaten daarvan; zouten daarvan
24.14.43.50	2926		2414990	2414990	Ov.organ.gst	Acrylonitril
24.14.43.60	2926		2414990	2414990	Ov.organ.gst	1-Cyaanguanidine
24.14.43.70	2926		2414990	2414990	Ov.organ.gst	Andere nitrillen (cyaanverbindingen)
24.14.44	2927		2414990	2414990	Ov.organ.gst	Verbindingen met andere stikstofhoudende groepen
24.14.44	2928		2414990	2414990	Ov.organ.gst	Verbindingen met andere stikstofhoudende groepen
24.14.44	2929		2414990	2414990	Ov.organ.gst	Verbindingen met andere stikstofhoudende groepen
24.14.51	2930		2414990	2414990	Ov.organ.gst	Organische zwavelverbindingen en andere organische verbindingen van niet-metalen en van metalen
24.14.51	2931		2414990	2414990	Ov.organ.gst	Organische zwavelverbindingen en andere organische verbindingen van niet-metalen en van metalen
24.14.52.10	2932	1	2414990	2414990	Ov.organ.gst	Tetrahydrofuraan, e.d.
24.14.52.10	2932	2100	2414990	2414990	Ov.organ.gst	Cumarine, methyl- en ethylcumarinen (reuk-/smaakstof)
24.14.52.10	2932	9	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen met enkel zuurstofatomen als heteroatoom, excluding fenolftaleïne en enkele andere lactonen
24.14.52.30	2933	29	2414990	2414990	Ov.organ.gst	Heterocyclische verbindingen met een niet-geanelleerde imidazoolring, n.e.g.
24.14.52.50	2933	3	2414990	2414990	Ov.organ.gst	Pyridine en zouten daarvan
24.14.52.50	2933	40	2414990	2414990	Ov.organ.gst	Pyridine en zouten daarvan
24.14.52.50	2933	7	2414990	2414520	Caprolactam	Andere verbindingen met pyridine-/(iso)chinolinering, lactamen (ex 6-hexaanlactam) en heterocycl. verbindingen met N
24.14.52.50	2933	90	2414990	2414520	Caprolactam	Indool, 3-methylindool, azapetine, chloordiazepoxide, e.d. (reuk-/smaakstof)
24.14.52.50	2933	90	2414990	2414520	Caprolactam	Andere verbindingen met pyridine-/(iso)chinolinering, lactamen (ex 6-hexaanlactam) en heterocycl. verbindingen met N
24.14.52.60	2933	6100	2414990	2414535	Melamine	Melamine
24.14.52.70	2933	7	2414990	2414520	Caprolactam	6-Hexaanlactam (epsilon-caprolactam)
24.14.52.90	2934	1000	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excluding verbindingen met een fenothiazinering
24.14.52.90	2934	20	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excluding verbindingen met een fenothiazinering
24.14.52.90	2934	9010	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excluding verbindingen met een fenothiazinering
24.14.52.90	2934	9030	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excluding verbindingen met een fenothiazinering
24.14.52.90	2934	9040	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excluding verbindingen met een fenothiazinering
24.14.52.90	2934	9050	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excluding verbindingen met een fenothiazinering

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24.14.52.90	2934	9060	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excluding verbindingen met een fenothiazinering
24.14.52.90	2934	9070	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excluding verbindingen met een fenothiazinering
24.14.52.90	2934	9080	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excluding verbindingen met een fenothiazinering
24.14.52.90	2934	9085	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excluding verbindingen met een fenothiazinering
24.14.52.90	2934	909	2414990	2414990	Ov.organ.gst	Andere heterocyclische verbindingen, excluding verbindingen met een fenothiazinering
24.14.53	2919		2414990	2414990	Ov.organ.gst	Fosforzure esters en zouten daarvan; esters van andere anorganische zuren en zouten daarvan; derivaten daarvan
24.14.53	2920		2414990	2414990	Ov.organ.gst	Fosforzure esters en zouten daarvan; esters van andere anorganische zuren en zouten daarvan; derivaten daarvan
24.14.61.1	2912		2414910	2414910	Ov. alcohol	Acyclische aldehyden, zonder andere zuurstofhoudende groepen, n.e.g.
24.14.61.20	2912		2414910	2414910	Ov. alcohol	Cyclische aldehyden, zonder andere zuurstofhoudende groepen
24.14.61.20	2912		2414910	2414910	Ov. alcohol	Benzaldehyd (reuk-/smaakstof)
24.14.61.30	2912		2414910	2414910	Ov. alcohol	Aldehydalcoholen
24.14.61.43	2912		2414910	2414910	Ov. alcohol	Vanilline (4-hydroxy-3-methoxybenzaldehyd) (reuk-/smaakstof)
24.14.61.45	2912		2414910	2414910	Ov. alcohol	Ethylvanilline (3-ethoxy-4-hydroxybenzaldehyd) (reuk-/smaakstof)
24.14.61.47	2912		2414910	2414910	Ov. alcohol	Aldehydethers en -fenolen, aldehyden, met andere zuurstofh. groepen, n.e.g.
24.14.61.50	2912		2414910	2414910	Ov. alcohol	Cyclische polymeren van aldehyden
24.14.61.60	2912		2414910	2414910	Ov. alcohol	Paraformaldehyd
24.14.61.70	2913		2414910	2414910	Ov. alcohol	Halogeen-, sulfo-, nitro- en nitrosoderivaten van 29.12
24.14.62.1	2914		2414910	2414620	Ketonen chin	Acyclische ketonen, zonder andere zuurstofhoudende groepen, n.e.g.
24.14.62.31	2914		2414910	2414620	Ketonen chin	Kamfer en ketonalcoholen, -aldehyden, -fenolen
24.14.62.33	2914		2414910	2414620	Ketonen chin	Cyclohexanon en methylcyclohexanonen
24.14.62.35	2914		2414910	2414620	Ketonen chin	Iononen en methylionononen (reuk-/smaakstof)
24.14.62.39	2914		2414910	2414620	Ketonen chin	Ketonen van cycloalkanen, -alkenen, -terpenen, geen a. zuurstofh. gr., n.e.g.
24.14.62.60	2914		2414910	2414620	Ketonen chin	Chinonen
24.14.62.70	2914		2414910	2414620	Ketonen chin	Halogeen-, ...derivaten van ketonen en chinonen (reuk-/smaakstof)
24.14.62.70	2914		2414910	2414620	Ketonen chin	Andere halogeen-, ...derivaten van ketonen en chinonen
24.14.63.1	2909		2414910	2414630	Ethers ed.	Acyclische ethers en halogeen-, ...derivaten daarvan, n.e.g.
24.14.63.23	2909		2414910	2414630	Ethers ed.	Ethers van cycloalkanen, -alkenen, enz. en halogeen-, ...derivaten daarvan
24.14.63.25	2909		2414910	2414630	Ethers ed.	Difenylether (reuk-/smaakstof)
24.14.63.25	2909		2414910	2414630	Ethers ed.	Andere aromatische ethers en halogeen-, ...derivaten daarvan
24.14.63.3	2909		2414910	2414630	Ethers ed.	Etheralcoholen en halogeen-, ...derivaten daarvan
24.14.63.50	2909		2414910	2414630	Ethers ed.	Etherfenolen, etherfenolalcoholen en halogeen-, ...derivaten daarvan
24.14.63.60	2909		2414910	2414630	Ethers ed.	Alcohol-, ether- en ketonperoxiden en halogeen-, ...derivaten daarvan
24.14.63.7	2910		2414910	2414630	Ethers ed.	Epoxiden, epoxyalcoholen, epoxyfenolen en epoxyethers
24.14.63.80	2911		2414910	2414630	Ethers ed.	Acetalen en hemiacetalen en halogeen-, ...derivaten daarvan
24.14.64.30	2942		2414990	2414990	Ov.organ.gst	Andere organische verbindingen, n.e.g.
24.14.64.50	3507		2414990	2414990	Ov.organ.gst	Leb en concentraten daarvan
24.14.64.70	3507		2414990	2414990	Ov.organ.gst	Enzymen; bereidingen van enzymen, n.e.g.
24.14.71	3802	9000	2414990	2414990	Ov.organ.gst	Geactiveerde natuurlijke minerale producten; dierlijk zwartsel
24.14.71	3803		2414990	2414990	Ov.organ.gst	Tallolie, ook indien geraffineerd
24.14.71	3805		2414990	2414990	Ov.organ.gst	Terpentijn-, houtterpentijn- en sulfaatterpentijnolie; pijnolie en dergelijke
24.14.71	3806		2414990	2414990	Ov.organ.gst	Colofonium en harszuren, deriv.; essence en olie van col.; gesmolten harsen
24.14.71	3807		2414990	2414990	Ov.organ.gst	Houtteer; houtteerolie; creosootolie van hout; ruwe houtgeest, enz.
24.14.72	4402		2414990	2414990	Ov.organ.gst	Houtskool
24.14.73	2707		2414990	2414730	Aromaten	Benzol, toluol, xylol, naftaleen, fenolen e.d., verkregen bij het distilleren van hoge-temperatuur-steenkoolteer
24.14.73	2708		2414990	2414730	Aromaten	Pek en pekcokes, van steenkoolteer of van andere minerale teer

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24.14.80	3804		2414990	2414990	Ov.organ.gst	Residulogen, ontstaan bij de vervaardiging van houtcellulose, met uitzondering van tallolie
24.15.10	2808		2413000	2415900	Ov.stikstofv	Salpeterzuur; nitreerzuren
24.15.10	2814		2413000	2415900	Ov.stikstofv	Ammoniak
24.15.20	2827	1000	2413000	2415900	Ov.stikstofv	Ammoniumchloride
24.15.20	2834	1000	2413000	2415900	Ov.stikstofv	Nitrieten
24.15.20	2834	2100	2413000	2415900	Ov.stikstofv	Kaliumnitraat
24.15.20	2835	2910	2413000	2415900	Ov.stikstofv	Triammoniumorthofosfaat
24.15.20	2836	1000	2413000	2415900	Ov.stikstofv	Ammoniumcarbonaat in handelskwaliteit en andere ammoniumcarbonaten
24.15.30	3102		2415000	2415100	Kunstmest	Minerale of chemische stikstofhoudende meststoffen
24.15.40	3103		2415000	2415100	Kunstmest	Minerale of chemische fosfaatmeststoffen
24.15.50	3104	20	2415000	2415100	Kunstmest	Minerale of chemische kalimeststoffen
24.15.50	3104	3000	2415000	2415100	Kunstmest	Minerale of chemische kalimeststoffen
24.15.50	3104	9000	2415000	2415100	Kunstmest	Minerale of chemische kalimeststoffen
24.15.60	3101		2415000	2415100	Kunstmest	Meststoffen van dierlijke of van plantaardige oorsprong n.e.g.
24.15.70	3102		2415000	2415100	Kunstmest	Natriumnitraat
24.15.80	3105		2415000	2415100	Kunstmest	Minerale of chemische meststoffen die twee of drie van de vruchtbaarmakende elementen stikstof, fosfor en kalium bevatten
24.16.1	3901		2416100	2416100	Polyetheen	Polymeren van ethyleen, in primaire vormen
24.16.2	3903		2416100	2416200	Polystyreen	Polymeren van styreen, in primaire vormen
24.16.3	3904		2416100	2416300	Pvc	Polymeren van vinylchloride of van andere halogeenolefinen, in primaire vormen
24.16.4	3907		2416900	2416400	Polyacetaten	Polyethers en polyesters, polycarbonaten, alkyd- en epoxyharsen, in primaire vormen
24.16.51	3902		2416100	2416510	P.propyleen	Polymeren van propyleen of van andere olefinen, in primaire vormen
24.16.52	3905		2416100	2416520	Ov.polymeren	Polymeren van vinylacetaat of van andere vinylesters, in primaire vormen
24.16.53	3906		2416100	2416520	Ov.polymeren	Acrylpolymeren in primaire vormen
24.16.54	3908		2416900	2416540	Polyamide	Polyamiden in primaire vormen
24.16.55	3909		2416900	2416550	Polyurethaan	Ureumharsen, thio-ureumharsen en melamineharsen, in primaire vormen
24.16.56	3909		2416900	2416550	Polyurethaan	Andere aminoharsen, fenolharsen en polyurethanen, in primaire vormen
24.16.57	3910		2416900	2416590	Syn.kunstst.	Siliconen in primaire vormen
24.16.58.10	3911		2416900	2416590	Syn.kunstst.	Petroleumharsen, ... andere harsen en polyterpenen, in primaire vormen
24.16.58.20	3911		2416900	2416590	Syn.kunstst.	Polysulfiden, polysulfonen en andere producten, ..., in primaire vormen
24.16.58.30	3912		2416900	2416580	Kunstst.pv	Celluloseacetaten, in primaire vormen
24.16.58.40	3912		2416900	2416580	Kunstst.pv	Cellulosenitraten (incl. collodion), in primaire vormen
24.16.58.50	3912		2416900	2416580	Kunstst.pv	Cellulose-ethers en derivaten van cellulose, in primaire vormen
24.16.58.60	3913		2416900	2416580	Kunstst.pv	Natuurlijke en gewijzigde polymeren, n.e.g., in primaire vormen
24.16.58.70	3914		2416900	2416580	Kunstst.pv	Ionenwisselaars van de polymeren van 3901-3913, in primaire vormen
24.16.60	3915		2416900	2416600	Afv.kunstst.	Resten en afval van kunststoffen
24.17	4002		2416900	2417000	Synth.rubber	Latex en ander rubber
24.20.11	3808	10	2420000	2420110	Insecticiden	Insectendodende middelen, opgemaakt voor de verkoop in het klein
24.20.12	3808	30	2420000	2420190	Herbic.en ov	Onkruidbestrijdingsmiddelen
24.20.13	3808	30	2420000	2420190	Herbic.en ov	Middelen om het kiemen tegen te gaan; middelen om de plantengroei te regelen
24.20.14	3808	40	2420000	2420190	Herbic.en ov	Desinfecteermiddelen
24.20.15.5	3808	20	2420000	2420150	Fungiciden	Schimmelwerende middelen, enz.
24.20.15.7	3808	90	2420000	2420190	Herbic.en ov	Rattenbestrijdingsmiddelen
24.30.11	3209		2430000	2430110	Verf/vern.ws	Verf en vernis op basis van acryl- of vinyl- polymeren, in een waterig medium
24.30.12	3208		2430000	2430120	Verf/ver.nws	Verf en vernis op basis van polyesters, acryl- of vinylpolymeren, in een niet-waterig medium
24.30.21	3207		2430000	2430290	Ov.verfprod.	Bereide pigmenten, opacifieermiddelen en verfstoffen, verglaasbare samenstellingen, englobes (slips), vloeibare glansmiddel
24.30.22.1	3210		2430000	2430290	Ov.verfprod.	Andere verf en vernis, incl. olieverf en -vernis; bereide waterverfpigmenten voor afwerken van leder

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24.30.22.20	3211		2430000	2430290	Ov.verfprod.	Bereide siccatieven
24.30.22.30	3212		2430000	2430290	Ov.verfprod.	Stempelfoliën
24.30.22.4	3212		2430000	2430290	Ov.verfprod.	Andere pigmenten; kleur- en verstoffen, o.v.k.
24.30.22.5	3214		2430000	2430220	Plamuur/kit	Stopverf en mastiek (kit); plamuur
24.30.22.60	3214		2430000	2430220	Plamuur/kit	Niet-vuurvaste prep. voor het bestrijken of bepleisteren van metselwerk
24.30.22.7	3814		2430000	2430290	Ov.verfprod.	Organische oplosmiddelen en verdunners, n.e.g.
24.30.23	3213		2430000	2430290	Ov.verfprod.	Verf voor kunstschilders, voor onderwijsdoeleinden, of voor vermaak, plakkaatverf en kleurpasta's
24.30.24	3215	1	2430000	2430240	Drukinkten	Drukinkt
24.41.10	2918	2100	2441000	2441910	Farma.verbin	Salicylzuur en zouten daarvan
24.41.10	2918	2200	2441000	2441910	Farma.verbin	o-Acetylsalicylzuur en zouten en esters daarvan
24.41.10	2918	23	2441000	2441910	Farma.verbin	Esters van salicylzuur, alsmede zouten daarvan
24.41.20	2922	4100	2441000	2441910	Farma.verbin	Lysine en esters daarvan; zouten van deze producten
24.41.20	2922	42	2441000	2441910	Farma.verbin	Glutaminezuur en zouten daarvan
24.41.20	2923		2441000	2441910	Farma.verbin	Quaternaire ammoniumzouten en -hydroxiden, lecithinen en andere fosfoaminolipiden
24.41.20	2924	1000	2441000	2441910	Farma.verbin	Acyclische amoidoverbindingen (incl. carbamaten) en derivaten; zouten daarvan
24.41.20	2924	2200	2441000	2441910	Farma.verbin	2-aceetamidobenzoezuur
24.41.20	2924	29	2441000	2441910	Farma.verbin	Cycl. amidoverb. (excluding ureïnen, incl. carbamaten) en der.; zouten daarvan
24.41.3	2932	29	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als heteroatoom, met een niet-geannelleerde …
24.41.3	2933	1	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als heteroatoom, met een niet-geannelleerde …
24.41.3	2933	2100	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als heteroatoom, met een niet-geannelleerde …
24.41.3	2933	5	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als heteroatoom, met een niet-geannelleerde …
24.41.3	2933	69	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als heteroatoom, met een niet-geannelleerde …
24.41.3	2934	30	2441000	2441910	Farma.verbin	Lactonen n.e.g., heterocyclische verbindingen met uitsluitend een of meer stikstofatomen als heteroatoom, met een niet-geannelleerde …
24.41.3	2934	9089	2441000	2441910	Farma.verbin	Nucleïnezuren en zouten daarvan
24.41.3	2935		2441000	2441910	Farma.verbin	Sulfonamidoverbindingen
24.41.40	2940		2441000	2441920	Farm.grondst	Suikers, chemisch zuiver, n.e.g., ethers en esters van suikers, alsmede zouten daarvan n.e.g.
24.41.5	2936		2441000	2441920	Farm.grondst	Provitaminen, vitaminen, en derivaten daarvan
24.41.5	2937		2441000	2441920	Farm.grondst	Hormonen, derivaten daarvan; andere steroïden, hoofdzakelijk als hormonen gebruikt
24.41.5	2938		2441000	2441920	Farm.grondst	Glycosiden, plantaardige alkaloïden, alsmede zouten, ethers, esters en andere derivaten daarvan
24.41.5	2939		2441000	2441920	Farm.grondst	Glycosiden, plantaardige alkaloïden, alsmede zouten, ethers, esters en andere derivaten daarvan
24.41.5	2941		2441000	2441920	Farm.grondst	Antibiotica
24.41.60	3001		2441000	2441920	Farm.grondst	Menselijke of dierlijke stoffen, voor profylactisch gebruik, n.e.g.
24.41.60	3002	90	2441000	2441920	Farm.grondst	Menselijk en dierlijk bloed; culturen van micro-org.; toxinen ..., n.e.g.
24.42.1	3003		2442000	2442100	Geneesmiddel	Geneesmiddelen, niet opgemaakt voor de verkoop in het klein
24.42.1	3004		2442000	2442100	Geneesmiddel	Geneesmiddelen, opgemaakt voor de verkoop in het klein
24.42.21	3002	10	2442000	2442210	Sera/vaccins	Bloedfracties
24.42.21	3002	2000	2442000	2442210	Sera/vaccins	Vaccins voor mensen
24.42.21	3002	3000	2442000	2442210	Sera/vaccins	Vaccins voor dieren
24.42.22	3006	60	2442000	2442290	Ov.farmac.pr	Chemische anticonceptionele preparaten
24.42.23	3006	2000	2442000	2442290	Ov.farmac.pr	Reageermiddelen voor het stellen van een diagnose en andere farmaceutische producten
24.42.23	3006	3000	2442000	2442290	Ov.farmac.pr	Reageermiddelen voor het stellen van een diagnose en andere farmaceutische producten
24.42.23	3006	4000	2442000	2442290	Ov.farmac.pr	Reageermiddelen voor het stellen van een diagnose en andere farmaceutische producten
24.42.24	3005		2442000	2442240	Gaas/verband	Hechtpleisters, watten, gaas, enz., met farmaceutische

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						zelfstandigheden, o.v.k., n.e.g.
24.42.24	3006	10	2442000	2442240	Gaas/verband	Catgut en dergelijke hechtmiddelen, laminaria; bloedstelpende middelen ...
24.42.24	3006	5000	2442000	2442240	Gaas/verband	Tassen, dozen e.d., met artikelen voor eerste hulp bij ongelukken
24.51.10	1520		2451000	2451100	Glycerol	Ruwe glycerol
24.51.10	2905	4500	2451000	2451100	Glycerol	Glycerol
24.51.20	3402	1	2451000	2451200	Tensio-act.s	Organische tensioactieve producten, andere dan zeep
24.51.31	3401		2451000	2451310	Zeepproduct	Zeep en als zeep te gebruiken organische tensioactieve producten en bereidingen
24.51.32	3402	20	2451000	2451320	Was/rein.mid	Was- en reinigingsmiddelen
24.51.32	3402	90	2451000	2451320	Was/rein.mid	Was- en reinigingsmiddelen
24.51.4	3307	4	2451000	2451400	Poets/schuur	Preparaten voor het parfumeren van vertrekken of voor het neutraliseren van geuren in vertrekken
24.51.4	3404		2451000	2451400	Poets/schuur	Kunstwas en bereide was
24.51.4	3405		2451000	2451400	Poets/schuur	Schoensmeer, boenwas, poetsmiddelen voor carrosserieën, glas of metaal
24.52.11	3303		2452000	2452110	Parfums ed.	Parfums, reuk- en toiletwaters
24.52.12	3304		2452000	2452120	Huidverz.mid	Producten voor het opmaken van de lippen en producten voor het opmaken van de ogen
24.52.13	3304		2452000	2452120	Huidverz.mid	Producten voor manicure of voor pedicure
24.52.14	3304		2452000	2452120	Huidverz.mid	Cosmetische poeders
24.52.15	3304		2452000	2452120	Huidverz.mid	Schoonheidsmiddelen, producten voor de huidverzorging (preparaten voor het verkrijgen van een bruine huid daaronder begrepen)
24.52.16	3305		2452000	2452160	Haarverz.mid	Shampoo, haarlak, permanent-haargolfpreparaten en preparaten voor het ontkrullen van het haar
24.52.17	3305		2452000	2452160	Haarverz.mid	Lotions en andere haarverzorgingsmiddelen n.e.g.
24.52.18	3306		2452000	2452180	Mondverz.mid	Producten voor mondhygiëne en voor tandverzorging, kleefpoeders en -pasta's voor kunstgebitten incl.
24.52.19	3307	1000	2452000	2452190	Ov.kosm.prod	Scheermiddelen; deodorantia voor lichaamsverzorging; badpreparaten; andere parfumerieën, toiletartikelen en cosmetische producten
24.52.19	3307	2000	2452000	2452190	Ov.kosm.prod	Scheermiddelen; deodorantia voor lichaamsverzorging; badpreparaten; andere parfumerieën, toiletartikelen en cosmetische producten
24.52.19	3307	3000	2452000	2452190	Ov.kosm.prod	Scheermiddelen; deodorantia voor lichaamsverzorging; badpreparaten; andere parfumerieën, toiletartikelen en cosmetische producten
24.52.19	3307	9000	2452000	2452190	Ov.kosm.prod	Scheermiddelen; deodorantia voor lichaamsverzorging; badpreparaten; andere parfumerieën, toiletartikelen en cosmetische producten
24.61	3601		2469000	2461000	Springstof	Buskruit
24.61	3602		2469000	2461000	Springstof	Andere bereide springstoffen
24.61	3603		2469000	2461000	Springstof	Lonten; slagkoorden; slaghoedjes en percussiedopjes; ontstekers; elektrische ontstekingspatronen
24.61	3604		2469000	2461000	Springstof	Lichtkogels en vuurpijlen, antihagelraketten, en andere pyrotechnische artikelen
24.62	3501	90	2469000	2462000	Lijmen/gelat	Caseïnaten en andere derivaten van caseïne
24.62	3502	20	2469000	2462000	Lijmen/gelat	Lactoalbumine
24.62	3502	90	2469000	2462000	Lijmen/gelat	Albuminen (excluding ovoalbumine), albuminaten en andere derivaten
24.62	3503		2469000	2462000	Lijmen/gelat	Gelatine en derivaten daarvan
24.62	3505	20	2469000	2462000	Lijmen/gelat	Lijm
24.62	3506		2469000	2462000	Lijmen/gelat	Lijm en andere bereide kleefmiddelen, n.e.g.
24.63	3301		2469000	2463000	Ether. olien	Etherische oliën; mengsels van reukstoffen
24.63	3302		2469000	2463000	Ether. olien	Etherische oliën; mengsels van reukstoffen
24.64	3701		2464000	2464000	Fotochem.pr.	Fotografische platen en film, film voor 'direct-klaar'-fotografie, lichtgevoelig, onbelicht; fotografisch papier
24.64	3702		2464000	2464000	Fotochem.pr.	Fotografische platen en film, film voor 'direct-klaar'-fotografie, lichtgevoelig, onbelicht; fotografisch papier
24.64	3703		2464000	2464000	Fotochem.pr.	Fotografische platen en film, film voor 'direct-klaar'-fotografie, lichtgevoelig, onbelicht; fotografisch papier
24.64	3707		2464000	2464000	Fotochem.pr.	Emulsies en chemische preparaten voor fotografisch gebruik n.e.g.
24.65	8523		2469000	2465000	Infodra.leeg	Dragers voor het opnemen van geluid of beeld cq computerschijven en -banden, waarop niet is opgenomen (excluding cinematografische film)
24.66.10	1518		2469000	2466000	Ov.chem.prod	Chemisch gewijzigde dierlijke of plantaardige vetten en oliën, alsmede mengsels daarvan, niet voor menselijke

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						consumptie
24.66.20	3215	90	2469000	2466000	Ov.chem.prod	Schrijfinkt, tekeninkt en andere
24.66.31	3403		2469000	2466000	Ov.chem.prod	Smeermiddelen
24.66.32	3811		2469000	2466000	Ov.chem.prod	Antiklopmiddelen; dopes voor minerale olie en dergelijke producten
24.66.33	3819		2469000	2466000	Ov.chem.prod	Remvloeistoffen; antivriespreparaten en vloeibare ontdooiingspreparaten
24.66.33	3820		2469000	2466000	Ov.chem.prod	Remvloeistoffen; antivriespreparaten en vloeibare ontdooiingspreparaten
24.66.41	3504		2469000	2466000	Ov.chem.prod	Peptonen/proteïnestoffen en derivaten daarvan; poeder van huiden
24.66.42	3407		2469000	2466000	Ov.chem.prod	Modelleerpasta's en andere pasta's; preparaten voor tandtechnisch gebruik
24.66.42	3813		2469000	2466000	Ov.chem.prod	Preparaten en ladingen voor brandblusapparaten; brandblusbommen
24.66.42	3821		2469000	2466000	Ov.chem.prod	Bereide voedingsbodems voor het cultiveren van micro-organismen
24.66.42	3822		2469000	2466000	Ov.chem.prod	Reageermiddelen van gemengde samenstelling, voor diagnose of lab., n.e.g.
24.66.43	3818		2469000	2466000	Ov.chem.prod	Chemische elementen in de vorm van schijven en chemische verbindingen gedoopt met het oog op hun gebruik voor elektronische doeleinden
24.66.44	3802	1000	2469000	2466000	Ov.chem.prod	Actieve kool
24.66.45	3809		2469000	2466000	Ov.chem.prod	Appreteermiddelen e.d. voor de papier-, textiel- of derg. industrieën
24.66.46	3810		2469000	2466000	Ov.chem.prod	Preparaten voor het beitsen van metalen
24.66.46	3812		2469000	2466000	Ov.chem.prod	Weekmakers, bereide rubbervulcanisatieversnellers, antioxydanten en stabilisatiemiddelen voor rubber of voor kunststof
24.66.46	3815		2469000	2466000	Ov.chem.prod	Reactie-initiatoren, -versnellers en katalytische preparaten, n.e.g.
24.66.46	3817		2469000	2466000	Ov.chem.prod	Alkylbenzenen en -naftalenen van gemengde samenstelling, excluding 2707 en 2902
24.66.47	3824	1000	2469000	2466000	Ov.chem.prod	Bereide bindmiddelen voor gietvormen of voor gietkernen
24.66.47	3824	2000	2469000	2466000	Ov.chem.prod	Nafteenzuren, niet in water oplosbare zouten en esters daarvan
24.66.47	3824	3000	2469000	2466000	Ov.chem.prod	Niet-gesinterde metaalcarbiden, onderling of met bindmidd. v. metaal vermengd
24.66.47	3824	4000	2469000	2466000	Ov.chem.prod	Bereide toevoegingsmiddelen voor cement, voor mortel of voor beton
24.66.47	3824	60	2469000	2466000	Ov.chem.prod	Sorbitol (excluding die van 2905.44)
24.66.47	3824	7	2469000	2466000	Ov.chem.prod	Mengsels bevattende perhalogeenderivaten van acyclisch koolwaterstoffen met twee of meer halogenen
24.66.48	3824	90	2469000	2466000	Ov.chem.prod	Ionenwisselaars, pyrolignieten, vloeibare polychloordifenylen en diverse andere chemische producten n.e.g.
24.70.11	5501		2470000	2470920	Chem. vezels	Kabel van synthetische filamenten; synthetische stapelvezels, niet gekaard en niet gekamd
24.70.11	5503		2470000	2470920	Chem. vezels	Kabel van synthetische filamenten; synthetische stapelvezels, niet gekaard en niet gekamd
24.70.12	5402	10	2470000	2470100	F.garen synt	Garens met een hoge sterktegraad, van nylon of van andere polyamiden; garens met een hoge sterktegraad, van polyesters
24.70.12	5402	2000	2470000	2470100	F.garen synt	Garens met een hoge sterktegraad, van nylon of van andere polyamiden; garens met een hoge sterktegraad, van polyesters
24.70.13.1	5402	3	2470000	2470910	F.garen text	Getextureerde garens
24.70.13.2	5402	3	2470000	2470910	F.garen text	Andere getextureerde garens
24.70.13.30	5402	4	2470000	2470100	F.garen synt	Andere garens, eendraads, van nylon of van andere polyamiden, n.o.v.k.
24.70.13.50	5402	4	2470000	2470100	F.garen synt	Andere garens, eendraads, van polyesters, gedeeltelijk versterkt, n.o.v.k.
24.70.13.70	5402	4	2470000	2470100	F.garen synt	Andere garens, eendraads, van polyesters, n.o.v.k.
24.70.13.90	5402	4	2470000	2470100	F.garen synt	Synthetische garens, eendraads, n.o.v.k.
24.70.13.90	5402	5	2470000	2470100	F.garen synt	Synthetische garens, eendraads, n.o.v.k.
24.70.14	5404		2470000	2470920	Chem. vezels	Synthetische monofilamenten en strippen e.d.
24.70.21	5502		2470000	2470920	Chem. vezels	Kabel van kunstmatige filamenten; kunstmatige stapelvezels, niet gekaard en niet gekamd
24.70.21	5504		2470000	2470920	Chem. vezels	Kabel van kunstmatige filamenten; kunstmatige stapelvezels, niet gekaard en niet gekamd
24.70.22	5403	1000	2470000	2470200	F.garen knst	Garens met een hoge sterktegraad, van viscoserayon

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24.70.23.30	5403	20	2470000	2470910	F.garen text	Getextureerde garens met een hoge sterktegraad, < 67 decitex, n.o.v.k.
24.70.23.90	5403	3	2470000	2470200	F.garen knst	Andere eendraads garens, < 67 decitex, n.o.v.k.
24.70.24	5405		2470000	2470920	Chem. vezels	Kunstmatige monofilamenten en strippen e.d.
24.70.30	5505		2470000	2470920	Chem. vezels	Afval van synthetische of van kunstmatige vezels
25.11.11	4011	1000	2511000	2511010	Autoband ed.	Nieuwe luchtbanden van rubber van de soort gebruikt voor personenauto's
25.11.12	4011	40	2511000	2511020	Fietsband ed	Nieuwe luchtbanden van rubber van de soort gebruikt voor motorrijwielen
25.11.12	4011	50	2511000	2511020	Fietsband ed	Nieuwe luchtbanden van rubber van de soort gebruikt voor rijwielen
25.11.13	4011	20	2511000	2511090	Ov. banden	Nieuwe luchtbanden van rubber van de soort gebruikt voor autobussen en vrachtwagen
25.11.13	4011	30	2511000	2511090	Ov. banden	Nieuwe luchtbanden van rubber van de soort gebruikt voor luchtvaarttuigen
25.11.14	4011	9	2511000	2511090	Ov. banden	Banden voor landbouwmachines; andere nieuwe luchtbanden, van rubber
25.11.15.30	4012	9010	2511000	2511090	Ov. banden	Massieve of halfmassieve banden
25.11.15.50	4012	9090	2511000	2511020	Fietsband ed	Velglinten
25.11.15.73	4013	1010	2511000	2511010	Autoband ed.	Binnenbanden van rubber van de soort gebruikt voor personenauto's
25.11.15.73	4013	1090	2511000	2511090	Ov. banden	Binnenbanden van rubber van de soort gebruikt voor autobussen en vrachtwagens
25.11.15.75	4013	2000	2511000	2511020	Fietsband ed	Binnenbanden van rubber van de soort gebruikt voor rijwielen met of zonder hulpmotor en voor snor- en bromfietsen
25.11.15.77	4013	9010	2511000	2511020	Fietsband ed	Binnenbanden van rubber, voor motorrijwielen en scooters
25.11.15.79	4013	9090	2511000	2511090	Ov. banden	Binnenbanden van rubber, voor ander gebruik
25.11.16	4006	1000	2511000	2511090	Ov. banden	Loopvlakrubber
25.11.20	4012	20	2511000	2512000	2e-h.band ed	Gebruikte luchtbanden van rubber
25.12	4012	10	2511000	2512000	2e-h.band ed	Van een nieuw loopvlak voorziene luchtbanden, van rubber
25.13.10	4003		2513900	2513200	Plat/Bui.rub	Geregenereerde rubber, in primaire vormen of in platen, vellen of strippen
25.13.2	4005		2513900	2513200	Plat/Bui.rub	Bereide rubber, niet gevulkaniseerd, in primaire vormen of in platen, vellen of strippen
25.13.2	4006	9000	2513900	2513200	Plat/Bui.rub	Niet-gevulkaniseerd rubber in andere vorm en artikelen van niet-gevulkaniseerd rubber
25.13.2	4007		2513900	2513200	Plat/Bui.rub	Draad en koord, van gevulkaniseerde rubber
25.13.2	4008		2513900	2513200	Plat/Bui.rub	Platen, vellen, strippen, staven en profielen, van niet-geharde gevulkaniseerde rubber
25.13.30	4009		2513900	2513200	Plat/Bui.rub	Buizen en slangen, van niet-geharde gevulkaniseerde rubber
25.13.40	4010		2513900	2513900	Ov.rubber pr	Drijfriemen, drijfsnaren en transportbanden, van gevulkaniseerde rubber
25.13.50	5906		2513900	2513900	Ov.rubber pr	Gegummeerd textiel en gegummeerde dragers, als zodanig verkocht
25.13.60	4015		2513900	2513900	Ov.rubber pr	Kleding, handschoenen en kledingtoebehoren, van niet-geharde gevulkaniseerde rubber
25.13.71.50	4014	1000	2513710	2513710	Preservatief	Preservatieven (voorbehoedsmiddelen van rubber)
25.13.71.70	4014	90	2513900	2513900	Ov.rubber pr	Hygiënische en farmaceutische artikelen (spenen daaronder begrepen) van niet-geharde gevulkaniseerde rubber
25.13.71.90	4014	90	2513900	2513900	Ov.rubber pr	Hygiënische en farmaceutische artikelen (spenen daaronder begrepen) van niet-geharde gevulkaniseerde rubber
25.13.72	4016		2513900	2513900	Ov.rubber pr	Vlakgom, pakking- en sluitringen, stootkussens voor schepen en andere artikelen van niet-geharde gevulkaniseerde rubber
25.13.73	4016		2513900	2513900	Ov.rubber pr	Vlakgom, pakking- en sluitringen, stootkussens voor schepen en andere artikelen van niet-geharde gevulkaniseerde rubber
25.13.73	4017		2513900	2513900	Ov.rubber pr	Geharde rubber en werken van geharde rubber
25.13.80	4004		2513900	2513800	Rubberafval	Resten en afval van niet-geharde rubber, alsmede poeder en korrels verkregen uit resten en afval
25.21.10	3916		2521000	2521100	Sta/prof.kst	Monofilament >>1mm, alsmede staven en profielen, van kunststof
25.21.2	3917		2521000	2521200	Bui/slan.kst	Buizen, slangen en hulpstukken daarvoor (bv. verbindingsstukken, moffen, ellebogen, flenzen), van kunststof
25.21.30	3920		2521000	2521300	Pla.ongec.ks	Platen, vellen, foliën, stroken en strippen, van kunststof, niet gecombineerd met andere stoffen, niet op een drager
25.21.4	3921		2521000	2521400	Ov.platen ks	Platen ... met celstructuur, van kunststof
25.21.4	3921		2521000	2521400	Ov.platen ks	Platen ... zonder celstructuur, van kunststof

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25.22.1	3923		2522000	2522100	Verpak. kst.	Verpakkingsmateriaal van kunststof
25.23.11	3918		2523000	2523110	Vloerbed.kst	Vloerbedekking van kunststof, op rollen of in tegels; wand- en plafondbedekking van kunststof
25.23.12	3922		2523000	2523120	San. art.kst	Badkuipen, wasbakken, closetpotten en -deksels, stortbakken en dergelijke sanitaire artikelen, van kunststof
25.23.13	3925		2523000	2523190	Ov.bouwart.k	Reservoirs, tanks, vatten en dergelijke bergingsmiddelen, met een inhoudsruimte van >>300 l, van kunststof
25.23.14	3925		2523000	2523190	Ov.bouwart.k	Deuren en ramen, kozijnen en drempels, blinden, jaloezieën en dergelijke artikelen alsmede delen, van kunststof
25.23.15	3925		2523000	2523190	Ov.bouwart.k	Andere kunststofartikelen voor de bouw n.e.g.
25.23.20	9406	0090	2523000	2523200	Pref.bouw ks	Geprefabriceerde bouwwerken van kunststof
25.24.10	3926	2000	2524000	2524900	Ov.prod.kst.	Kleding en kledingtoebehoren (handschoenen daaronder begrepen) van kunststof
25.24.21	3919		2524000	2524210	Klev.prod.ks	Platen, vellen, foliën, strippen en andere platte producten van kunststof, zelfklevend, op rollen, met een breedte =< 20cm
25.24.22	3919		2524000	2524210	Klev.prod.ks	Andere zelfklevende band, platen, strippen, vellen, foliën, op rollen, en andere platte producten van kunststof n.e.g.
25.24.23	3924		2524000	2524230	Huish.art.ks	Vaatwerk, andere huishoudelijke artikelen en toiletartikelen, van kunststof
25.24.24	9405	92	2524000	2524900	Ov.prod.kst.	Andere delen van kunststof voor verlichtingstoestellen
25.24.25	6506	10	2524000	2524900	Ov.prod.kst.	Veiligheidshoofddeksels
25.24.25	6506	9100	2524000	2524900	Ov.prod.kst.	Hoeden en andere hoofddeksels, van rubber of kunststof
25.24.26	8547	2000	2524000	2524900	Ov.prod.kst.	Isolerende werkstukken van kunststof
25.24.27	3926	1000	2524000	2524270	Kant.ben.kst	Kantoor- en schoolbenodigdheden van kunststof
25.24.28	3926	3000	2524000	2524900	Ov.prod.kst.	Beslag voor meubelen, carrosserieën en dergelijke, van kunststof
25.24.28	3926	4000	2524000	2524900	Ov.prod.kst.	Beeldjes en andere versieringsvoorwerpen, van kunststof
25.24.28	3926	90	2524000	2524900	Ov.prod.kst.	Slibemmers en andere artikelen van kunststof en artikelen van ander materiaal
25.24.90			2524000	2524900	Ov.prod.kst.	Vervaardiging van kunststofartikelen
26.11	7003		2610000	2611000	Vlakglas	Gegoten/gewalst glas, platen, niet gewapend, gekleurd, troebel, ...
26.11	7004		2610000	2611000	Vlakglas	Getrokken/geblazen glas, gekleurd, troebel gemaakt, ...
26.11	7005		2610000	2611000	Vlakglas	Vuurgepolijst glas en geslepen of gepolijst glas, in platen, onbewerkt
26.12.11	7006		2610000	2612190	Ov.pr.vlakgl	Glas van 7003, 7004 of 7005, schuin geslepen randen, gegraveerd, enz.
26.12.12	7007		2610000	2612190	Ov.pr.vlakgl	Veiligheidsglas
26.12.13.30	7008		2610000	2612130	Dubbelglas	Meerwandig glas voor isoleringsdoeleinden
26.12.13.50	7009		2610000	2612190	Ov.pr.vlakgl	Achteruitkijkspiegels voor voertuigen, van glas
26.12.13.90	7009		2610000	2612190	Ov.pr.vlakgl	Andere spiegels van glas
26.13.11	7010	2000	2610000	2613110	Flessen ed.	Stoppen, deksels en andere sluitingen
26.13.11	7010	9	2610000	2613110	Flessen ed.	Flessen, potten, buisjes en andere bergingsmiddelen, van glas, andere dan ampullen
26.13.12	7013		2610000	2613190	Ov. holglas	Drinkglazen, andere dan van glaskeramiek
26.13.13	7013		2610000	2613190	Ov. holglas	Glaswerk voor tafel-, keuken-, toilet- of kantoorgebruik, voor binnenhuisversiering e.d.
26.13.14	7012		2610000	2613190	Ov. holglas	Binnenflessen voor thermosflessen of voor andere isothermische bergingsmiddelen met vacuümisolatie
26.14	7019	1	2610000	2614000	Glasvezels	Lonten, rovings en garens, ook indien gesneden, van glasvezels
26.14	7019	3	2610000	2614000	Glasvezels	Vliezen, netten, matten, matrassen, platen en dergelijke niet-geweven producten van glasvezels
26.14	7019	90	2610000	2614000	Glasvezels	Vliezen, netten, matten, matrassen, platen en dergelijke niet-geweven producten van glasvezels
26.15.11.10	7001	0010	2610000	2615100	Glasafval	Glasscherven en ander glasafval
26.15.11.10	7001	009	2610000	2615900	Ov.bew.glas	Optisch glas en andere glasmassa
26.15.11.30	7002		2610000	2615900	Ov.bew.glas	Glas in kogels, staven of stengels, onbewerkt
26.15.11.50	7002		2610000	2615900	Ov.bew.glas	Glas in buizen, onbewerkt
26.15.12	7016		2610000	2615900	Ov.bew.glas	Glas in lood, tegels, ... en andere bouwmaterialen van glas, n.e.g.
26.15.2	7010	1000	2610000	2615900	Ov.bew.glas	Glaswerk voor laboratoria, voor apotheken of voor hygiënisch gebruik; ampullen van glas
26.15.2	7011		2610000	2615900	Ov.bew.glas	Ballons, peren en buizen, open, en delen daarvan, van glas, voor elektrische lampen, voor kathodestraalbuizen of voor dergelijke artikelen
26.15.2	7014		2610000	2615900	Ov.bew.glas	Signaalartikelen ... en optische elementen van glas, niet optisch bewerkt
26.15.2	7015		2610000	2615900	Ov.bew.glas	Horlogeglazen; brillenglazen, niet optisch bewerkt; delen

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						voor de vervaardiging daarvan
26.15.2	7016		2610000	2615900	Ov.bew.glas	Glazen blokjes en ander klein glaswerk, voor decoratieve doeleinden
26.15.2	7017		2610000	2615900	Ov.bew.glas	Glaswerk voor laboratoria, voor apotheken of voor hygiënisch gebruik; ampullen van glas
26.15.2	7018		2610000	2615900	Ov.bew.glas	Klein glaswerk (incl. kralen, onechte parels of edelstenen, enz.)
26.15.2	7020		2610000	2615900	Ov.bew.glas	Ander glaswerk n.e.g.
26.15.2	8546	1000	2610000	2615900	Ov.bew.glas	Isolatoren voor elektriciteit, van glas
26.15.2	9405	91	2610000	2615900	Ov.bew.glas	Delen van verlichtingstoestellen, van glas
26.21	6911		2620000	2621000	Ker.sier/hha	Vaatwerk, andere huishoudelijke artikelen en toiletartikelen, van porselein
26.21	6912		2620000	2621000	Ker.sier/hha	Vaatwerk, andere huishoudelijke artikelen en toiletartikelen, andere dan porselein
26.21	6913		2620000	2621000	Ker.sier/hha	Beeldjes en andere versieringsvoorwerpen, van keramische stoffen
26.22	6910		2620000	2629000	Ov. keram.pr	Artikelen voor sanitair gebruik, van keramische stoffen
26.23	8546	20	2620000	2629000	Ov. keram.pr	Isolatoren en isolerende werkstukken, van keramische stoffen
26.23	8547	10	2620000	2629000	Ov. keram.pr	Isolatoren en isolerende werkstukken, van keramische stoffen
26.24	6909		2620000	2629000	Ov. keram.pr	Apparaten en artikelen, voor chemisch en ander technisch gebruik, van keramische stoffen
26.25	6909		2620000	2629000	Ov. keram.pr	Artikelen van keramische stoffen voor het landbouwbedrijf en voor vervoer of voor verpakking
26.25	6914		2620000	2629000	Ov. keram.pr	Andere werken van keramische stoffen, voor doelinden buiten de bouw, n.e.g.
26.26	3816		2620000	2629000	Ov. keram.pr	Vuurvast cement, vuurvaste mortel, vuurvast beton en dergelijke vuurvaste preparaten n.e.g.
26.26	6815	9100	2620000	2629000	Ov. keram.pr	Niet-gebakken vuurvaste producten; andere vuurvaste keramische voorwerpen
26.26	6901		2620000	2629000	Ov. keram.pr	Stenen, tegels en andere keramische voorwerpen van kiezelaarden
26.26	6902		2620000	2629000	Ov. keram.pr	Vuurvaste stenen en tegels en dergelijke vuurvaste keramische vormstukken, voor constructiedoeleinden, andere dan van kiezels
26.26	6903		2620000	2629000	Ov. keram.pr	Niet-gebakken vuurvaste producten; andere vuurvaste keramische voorwerpen
26.30	6907		2690000	2630000	Ker. tegels	Keramische tegels en plavuizen
26.30	6908		2690000	2630000	Ker. tegels	Keramische tegels en plavuizen
26.40	6904		2690000	2640000	Ker. bouwmat	Baksteen, vloerstroken, balkbekleding en dergelijke keramische artikelen
26.40	6905		2690000	2640000	Ker. bouwmat	Dakpannen, elementen voor schoorstenen, rookkanalen bouwkundige ornamenten en ander bouwmateriaal, van keramische stoffen
26.40	6906		2690000	2640000	Ker. bouwmat	Buizen en goten, alsmede hulpstukken daarvoor, van keramische stoffen
26.51	2523		2650000	2651000	Cement	Cement
26.52	2522		2650000	2652000	Kalk/gips	Kalk
26.53	2520	20	2650000	2652000	Kalk/gips	Gips
26.61.11.30	6810	11	2660000	2661110	Stenen beton	Blokken en stenen voor het bouwbedrijf, van cement, beton of kunststeen
26.61.11.50	6810	19	2660000	2661190	Ov.betonwaar	Dakpannen, tegels en andere bouwstenen van cement, beton of kunststeen
26.61.12	6810	91	2660000	2661900	Bwelem.beton	Geprefabriceerde bouwelementen, van cement, van beton of van kunststeen
26.61.13	6810	91	2660000	2661900	Bwelem.beton	Buizen van cement, van beton of van kunststeen
26.61.20			2660000	2661900	Bwelem.beton	Geprefabriceerde bouwwerken van beton
26.62	6809		2660000	2669100	Gipswerken	Werken van gips voor de bouw
26.63	3824	50	2650000	2663000	Beton/mortel	Stortklaar beton
26.64	3824	50	2650000	2663000	Beton/mortel	Mortel
26.65	6808		2660000	2669200	Ov.cementwrk	Platen, blokken en dergelijke artikelen van plantaardige vezels, van stro of van houtafval, gebonden met minerale bindmiddelen
26.65	6811		2660000	2669200	Ov.cementwrk	Werken van asbestcement, van cellulosecement en dergelijke
26.66.11	6809		2660000	2669100	Gipswerken	Andere werken van gips of van gipspreparaten n.e.g.
26.66.12	6810	9900	2660000	2669200	Ov.cementwrk	Werken van cement, van beton of van kunststeen, n.e.g.
26.7	6801		2690000	2670000	Bew.natuurst	Stenen voor bestrating, plaveien ..., van natuursteen (excluding leisteen)

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26.7	6802		2690000	2670000	Bew.natuurst	Steen, behakt/bezaagd, platte/effen kanten, gepolijst of anders bewerkt
26.7	6803		2690000	2670000	Bew.natuurst	Werken van leisteen of van samengekit leigruis, incl. bewerkte leisteen
26.81	6804		2690000	2681000	Slijpmidd.ed	Molenstenen, slijpstenen en dergelijke artikelen
26.81	6805		2690000	2681000	Slijpmidd.ed	Slijp- of polijstmiddelen in poeder of in korrels, op een basis van textiel, van papier of van karton
26.82.11	6812		2690000	2682900	Ov.min.prod.	Bewerkte asbestvezels; mengsels samengesteld met asbest; werken van deze mengsels; wrijvingsmateriaal, niet gemonteerd, voor remmen, koppelingen en frictiemechanismen
26.82.11	6813		2690000	2682900	Ov.min.prod.	Bewerkte asbestvezels; mengsels samengesteld met asbest; werken van deze mengsels; wrijvingsmateriaal, niet gemonteerd, voor remmen, koppelingen en frictiemechanismen
26.82.12	6807		2690000	2682120	Bitum.bouwm.	Werken van asfalt of van dergelijke producten
26.82.13	2715		2690000	2682120	Bitum.bouwm.	Bitumineuze mengsels van natuurlijk asfalt, van natuurlijk bitumen, van petroleumbitumen, van minerale teer of van minerale teerpek
26.82.14	3801		2690000	2682900	Ov.min.prod.	Kunstmatig grafiet, colloïdaal/semi-colloïdaal grafiet, en preparaten
26.82.15	2818	10	2690000	2682900	Ov.min.prod.	Kunstmatig korund
26.82.16.10	6806	1000	2690000	2682160	Minerale wol	Slakkenwol, steenwol ... (ook vermengd), in bulk, in bladen of op rollen
26.82.16.20	6806	20	2690000	2682900	Ov.min.prod.	Geëxpandeerd vermiculiet, geëxpandeerde klei, ... (ook vermengd)
26.82.16.30	6806	9000	2690000	2682900	Ov.min.prod.	Mengsels en werken van minerale stoffen voor warmte-isolering, geluiddemping
26.82.16.50	6814		2690000	2682900	Ov.min.prod.	Bewerkt mica en werken van mica
26.82.16.70	6815	10	2690000	2682900	Ov.min.prod.	Werken van grafiet of van andere koolstofvormen, voor niet-elektrisch gebruik
26.82.16.80	6815	2000	2690000	2682900	Ov.min.prod.	Werken van turf
26.82.16.90	6815	99	2690000	2682900	Ov.min.prod.	Werken van steen of van andere minerale vuurvaste stoffen, n.e.g.
27.10.1	7201		2700010	2710100	Fe primair	Gietijzer en spiegelijzer, in gietelingen, in blokken of in andere primaire vormen
27.10.1	7202	11	2700010	2710100	Fe primair	Ferromangaan bevattende meer dan 2 gewichtspercenten koolstof
27.10.1	7203		2700010	2710100	Fe primair	Ferroproducten verkregen door het rechtstreeks reduceren van ijzererts en andere sponsachtige ferroproducten; ijzer met een z
27.10.20	7206		2700010	2710100	Fe primair	Vloeibaar staal voor gietwerk en blokken van niet-gelegeerd staal
27.10.20	7207	111	2700010	2710100	Fe primair	Andere halffabricaten dan platte en ronde, van niet-gelegeerd staal
27.10.20	7207	1210	2700010	2710100	Fe primair	Platte halffabricaten van niet-gelegeerd staal, voor verwerking tot EGKS-product
27.10.20	7207	1911	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabricaten van niet-gelegeerd staal
27.10.20	7207	1914	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabricaten van niet-gelegeerd staal
27.10.20	7207	1916	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabricaten van niet-gelegeerd staal
27.10.20	7207	1931	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabricaten van niet-gelegeerd staal
27.10.20	7207	2011	2700010	2710100	Fe primair	Andere halffabricaten dan platte en ronde, van niet-gelegeerd staal
27.10.20	7207	2015	2700010	2710100	Fe primair	Andere halffabricaten dan platte en ronde, van niet-gelegeerd staal
27.10.20	7207	2017	2700010	2710100	Fe primair	Andere halffabricaten dan platte en ronde, van niet-gelegeerd staal
27.10.20	7207	2032	2700010	2710100	Fe primair	Andere halffabricaten dan platte en ronde, van niet-gelegeerd staal
27.10.20	7207	2051	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabricaten van niet-gelegeerd staal
27.10.20	7207	2055	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabricaten van niet-gelegeerd staal
27.10.20	7207	2057	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabricaten van niet-gelegeerd staal
27.10.20	7207	2071	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabricaten van niet-gelegeerd staal
27.10.30	7218	1000	2700010	2710100	Fe primair	Roestvrij staal in ingots en ander primaire vormen

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27.10.30	7218	911	2700010	2710100	Fe primair	Halffabricaten van roestvrij staal
27.10.30	7218	9911	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabricaten van roestvrij staal, voor verwerking tot EGKS-product
27.10.30	7218	9920	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabricaten van roestvrij staal, voor verwerking tot EGKS-product
27.10.30	7224	1000	2700010	2710100	Fe primair	Blokken van ander gelegeerd staal dan roestvrij staal
27.10.30	7224	900	2700010	2710100	Fe primair	Andere halffabricaten dan platte en ronde, van ander gelegeerd staal dan roestvrij staal
27.10.30	7224	9015	2700010	2710100	Fe primair	Platte halffabricaten van ander gelegeerd staal dan roestvrij staal
27.10.30	7224	903	2700010	2710100	Fe primair	Ronde, door continugieten verkregen halffabricaten van ander gelegeerd staal dan roestvrij staal
27.10.40.0	7208		2700010	2710410	Fe gewal.onb	Gewalste platte producten, van ijzer of van niet gelegeerd staal, breedte >600 mm, warm gewalst, niet geplateerd noch bekleed
27.10.40.0	7219		2700010	2710410	Fe gewal.onb	Gewalste platte producten van roestvrij staal, breedte > 600 mm
27.10.40.1	7225		2700010	2710410	Fe gewal.onb	Gewalste platte producten van ander gelegeerd staal, breedte > 600 mm
27.10.40.2	7211	1	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van niet-gelegeerd staal, breedte < 600 mm
27.10.40.2	7211	2310	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van niet-gelegeerd staal, breedte < 600 mm
27.10.40.2	7212	601	2700010	2710420	Fe gewl.bekl	Warmgewalst bandstaal van niet-gelegeerd staal, breedte < 600 mm, dikte >= 3mm
27.10.40.2	7212	6091	2700010	2710420	Fe gewl.bekl	Warmgewalst bandstaal van niet-gelegeerd staal, breedte < 600 mm, dikte >= 3mm
27.10.40.2	7220	9031	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van roestvrij staal, breedte <600 mm, dikte >=3 mm
27.10.40.2	7226	1110	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van ander gelegeerd staal dan roestvrij staal, breedte <600mm, dikte <3mm
27.10.40.2	7226	1910	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van ander gelegeerd staal dan roestvrij staal, breedte <600mm, dikte <3mm
27.10.40.2	7226	2020	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van ander gelegeerd staal dan roestvrij staal, breedte <600mm, dikte >=3mm
27.10.40.2	7226	91	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van ander gelegeerd staal dan roestvrij staal, breedte <600mm, dikte >=3mm
27.10.40.2	7226	9320	2700010	2710410	Fe gewal.onb	Warmgewalst elektrolytisch verzinkt bandstaal, breedte <600mm, dikte >=3mm
27.10.40.2	7226	9420	2700010	2710410	Fe gewal.onb	Warmgewalst op andere wijze verzinkt bandstaal, breedte <600mm, dikte >=3mm
27.10.40.2	7226	9920	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van ander gelegeerd staal dan roestvrij staal, breedte <600mm, dikte >=3mm
27.10.40.3	7208		2700010	2710410	Fe gewal.onb	Gewalste platte producten, van ijzer of van niet gelegeerd staal, breedte >600 mm, warm gewalst, niet geplateerd noch bekleed
27.10.40.3	7211	1	2700010	2710410	Fe gewal.onb	Universaalstaal van niet-gelegeerd staal
27.10.40.3	7211	2310	2700010	2710410	Fe gewal.onb	Universaalstaal van niet-gelegeerd staal
27.10.40.3	7219		2700010	2710410	Fe gewal.onb	Gewalste platte producten van roestvrij staal, breedte > 600 mm
27.10.40.3	7220	1	2700010	2710410	Fe gewal.onb	Warmgewalst bandstaal van roestvrij staal, breedte <600 mm
27.10.40.3	7225		2700010	2710410	Fe gewal.onb	Gewalste platte producten van ander gelegeerd staal, breedte > 600 mm
27.10.40.4	7208		2700010	2710410	Fe gewal.onb	Gewalste platte producten, van ijzer of van niet gelegeerd staal, breedte >600 mm, warm gewalst, niet geplateerd noch bekleed
27.10.40.4	7219		2700010	2710410	Fe gewal.onb	Gewalste platte producten van roestvrij staal, breedte > 600 mm
27.10.40.5	7209		2700010	2710410	Fe gewal.onb	Koudgewalste plaat en rol, van niet-gelegeerd staal, breedte >=500mm, dikte >=3mm
27.10.40.5	7211	2920	2700010	2710410	Fe gewal.onb	Koudgewalste plaat en rol, van niet-gelegeerd staal, breedte >=500mm, dikte <3mm
27.10.40.5	7219		2700010	2710410	Fe gewal.onb	Gewalste platte producten van roestvrij staal, breedte > 600 mm
27.10.40.5	7220	2010	2700010	2710410	Fe gewal.onb	Koudgewalste plaat en rol, van roestvrij staal, breedte >=500 mm, dikte <3 mm
27.10.40.5	7220	901	2700010	2710410	Fe gewal.onb	Koudgewalste plaat en rol, van roestvrij staal, breedte >=500 mm, dikte <3 mm
27.10.40.5	7225		2700010	2710410	Fe gewal.onb	Gewalste platte producten van ander gelegeerd staal, breedte > 600 mm
27.10.40.5	7226	2020	2700010	2710410	Fe gewal.onb	Koudgewalste plaat of rol van ander gelegeerd staal dan roestvrij staal, breedte >=500mm, dikte <3mm

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27.10.40.5	7226	9210	2700010	2710410	Fe gewal.onb	Koudgewalste plaat of rol van ander gelegeerd staal dan roestvrij staal, breedte >=500mm, dikte <3mm
27.10.40.6	7209		2700010	2710410	Fe gewal.onb	Elektroplaat van niet-gelegeerd staal, breedte >=500mm
27.10.40.6	7211	901	2700010	2710410	Fe gewal.onb	Elektroplaat, niet gegloeid, van niet-gelegeerd staal, breedte >=500mm
27.10.40.6	7225		2700010	2710410	Fe gewal.onb	Gewalste platte producten van ander gelegeerd staal, breedte > 600 mm
27.10.40.6	7226	1930	2700010	2710410	Fe gewal.onb	Elektroplaat met korrels, van gelegeerd staal, al dan niet gegloeid
27.10.40.73	7209		2700010	2710410	Fe gewal.onb	Onvertind blik, voor vertind blik of ECCS, of voor direct gebruik
27.10.40.75	7210		2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.75	7212	1010	2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.75	7212	1091	2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.75	7212	1093	2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.75	7212	201	2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.75	7212	4010	2700010	2710420	Fe gewl.bekl	Vertind blik en vertinde plaat
27.10.40.77	7210		2700010	2710420	Fe gewl.bekl	Met chroom of chroomoxide, elektrolytisch beklede plaat (ECCS)
27.10.40.77	7212	201	2700010	2710420	Fe gewl.bekl	Met chroom of chroomoxide, elektrolytisch beklede plaat (ECCS)
27.10.40.77	7212	4095	2700010	2710420	Fe gewl.bekl	Met chroom of chroomoxide, elektrolytisch beklede plaat (ECCS)
27.10.40.8	7210		2700010	2710420	Fe gewl.bekl	Plaat van ijzer of van niet-gelegeerd staal, geplateerd of bekleed, breedte >= 500 mm
27.10.40.8	7212	201	2700010	2710420	Fe gewl.bekl	Plaat van niet-gelegeerd staal, elektrolytisch verzinkt, breedte >= 500 mm
27.10.40.8	7212	301	2700010	2710420	Fe gewl.bekl	Plaat van niet-gelegeerd staal, dompel verzinkt, breedte >= 500 mm
27.10.40.8	7212	5010	2700010	2710420	Fe gewl.bekl	Plaat van niet-gelegeerd staal, verlood, breedte >= 500 mm
27.10.40.8	7212	5031	2700010	2710420	Fe gewl.bekl	Plaat van niet-gelegeerd staal, verlood, breedte >= 500 mm
27.10.40.8	7212	505	2700010	2710420	Fe gewl.bekl	Plaat van niet-gelegeerd staal, metallisch bekleed, anders dan met tin, lood, zink of aluminium
27.10.40.9	7210		2700010	2710420	Fe gewl.bekl	Metallisch, organisch of niet-organisch beklede plaat, van niet-gelegeerd staal, breedte >= 500 mm
27.10.40.9	7212	4091	2700010	2710420	Fe gewl.bekl	Metallisch, organisch of niet-organisch beklede plaat, van niet-gelegeerd staal, breedte >= 500 mm
27.10.40.9	7212	4093	2700010	2710420	Fe gewl.bekl	Metallisch, organisch of niet-organisch beklede plaat, van niet-gelegeerd staal, breedte >= 500 mm
27.10.50	7213		2700010	2710500	Fe walsdraad	Walsdraad en staven, warm gewalst
27.10.50	7221		2700010	2710500	Fe walsdraad	Walsdraad en staven, warm gewalst
27.10.50	7227		2700010	2710500	Fe walsdraad	Walsdraad en staven, warm gewalst
27.10.60	7214	2000	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7214	3000	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7214	9	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7215	9010	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7222	1	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7222	3010	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7228	1010	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7228	1030	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7228	201	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7228	2030	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7228	30	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7228	6010	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.60	7228	80	2700010	2710500	Fe walsdraad	Ander walsdraad en staven
27.10.70	7216	1000	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7216	2	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7216	3	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7216	40	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7216	50	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7216	9910	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7222	4010	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst

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27.10.70	7222	4030	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7228	7010	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.70	7228	7031	2700010	2710700	Fe profielen	Profielen van ijzer of van niet-gelegeerd staal, enkel warm gewalst, warm getrokken of warm geperst
27.10.8	7301	1000	2700010	2710700	Fe profielen	Damwandprofielen van ijzer of van staal
27.10.8	7302	103	2700010	2710700	Fe profielen	Bestanddelen van spoorbanen, van ijzer of van staal
27.10.8	7302	1090	2700010	2710700	Fe profielen	Bestanddelen van spoorbanen, van ijzer of van staal
27.10.8	7302	2000	2700010	2710700	Fe profielen	Bestanddelen van spoorbanen, van ijzer of van staal
27.10.8	7302	4010	2700010	2710700	Fe profielen	Bestanddelen van spoorbanen, van ijzer of van staal
27.10.8	7302	9010	2700010	2710700	Fe profielen	Bestanddelen van spoorbanen, van ijzer of van staal
27.10.91	2618		2710900	2710910	Hoogovenslak	Gegranuleerde hoogovenslakken (slakkenzand) verkregen bij de vervaardiging van ijzer en staal
27.10.91	2619		2710900	2710910	Hoogovenslak	Slakken, walsschilfers en ander bij de vervaardiging van ijzer en staal verkregen afval
27.10.92	7204		2710900	2710920	Afval ferro	Resten en afval van gietijzer, van ijzer of van staal (schroot)
27.10.93	7204		2710900	2710920	Afval ferro	Afvalingots van ijzer of van staal (EGKS)
27.2	7303		2700090	2720000	Ferro buizen	Buizen, pijpen en holle profielen, van gietijzer
27.2	7304		2700090	2720000	Ferro buizen	Buizen, pijpen en holle profielen, naadloos, van ijzer of van staal
27.2	7305		2700090	2720000	Ferro buizen	Andere stalen buizen, gelast of geklonken, rond, met een uitwendige diameter > 406,4 mm, van ijzer of van staal
27.2	7306		2700090	2720000	Ferro buizen	Andere stalen van staal of ijzer, buizen of holle profielen, rond, gelast, geklonken, genageld, met een uitwendige diameter v
27.2	7307		2700090	2720000	Ferro buizen	Hulpstukken (fittings) voor buisleidingen, van ijzer of van staal, gegoten
27.31	7215	1000	2700090	2731000	Profielijzer	Andere staven van ijzer of van niet-gelegeerd staal
27.31	7215	50	2700090	2731000	Profielijzer	Andere staven van ijzer of van niet-gelegeerd staal
27.31	7215	9090	2700090	2731000	Profielijzer	Andere staven van ijzer of van niet-gelegeerd staal
27.31	7216	6	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7216	9990	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7222	20	2700090	2731000	Profielijzer	Staven en profielen van roestvrij staal; profielen van gelegeerd staal
27.31	7222	3098	2700090	2731000	Profielijzer	Staven en profielen van roestvrij staal; profielen van gelegeerd staal
27.31	7222	409	2700090	2731000	Profielijzer	Staven en profielen van roestvrij staal; profielen van gelegeerd staal
27.31	7228	1090	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7228	2060	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7228	50	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7228	608	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal; staven en profielen van ander gelegeerd staal
27.31	7228	709	2700090	2731000	Profielijzer	Staven en profielen van roestvrij staal; profielen van gelegeerd staal
27.32.10	7211	2351	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm
27.32.10	7211	239	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm
27.32.10	7211	2950	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm
27.32.10	7211	2990	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm
27.32.10	7211	9090	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm
27.32.20	7212	1099	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	2090	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	3090	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	4098	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	5075	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed

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27.32.20	7212	509	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	6093	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.20	7212	6099	2700090	2732000	Plaatststaal	Gewalste platte producten van ijzer of van niet-gelegeerd staal, met een breedte < 600mm, geplateerd of bekleed
27.32.30	7220	203	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7220	205	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7220	209	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7220	9039	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7220	9090	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	1190	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	1990	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mmd
27.32.30	7226	2080	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	9290	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	9380	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	9480	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.32.30	7226	9980	2700090	2732000	Plaatststaal	Gewalste platte producten van roestvrij staal of van ander gelegeerd staal, met een breedte < 600mm
27.33	7216	6	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal
27.33	7216	91	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal
27.33	7216	9990	2700090	2731000	Profielijzer	Profielen van ijzer of van niet-gelegeerd staal
27.33	7222	409	2700090	2731000	Profielijzer	Profielen van roestvrij staal
27.34	7217		2700090	2734000	Draadijzer	Draad van ijzer of van niet-gelegeerd staal
27.34	7223		2700090	2734000	Draadijzer	Draad van roestvrij staal of van ander gelegeerd staal
27.34	7229		2700090	2734000	Draadijzer	Draad van roestvrij staal of van ander gelegeerd staal
27.35.1	7202	1900	2700090	2735100	Fe-legering	Ferromangaan, bevattende =< 2% koolstof
27.35.1	7202	4	2700090	2735100	Fe-legering	Ferrochroom
27.35.1	7202	6000	2700090	2735100	Fe-legering	Ferronikkel
27.35.20	7202	2	2700090	2735100	Fe-legering	Ferrosilicium
27.35.20	7202	3000	2700090	2735100	Fe-legering	Ferrosilicomangaan
27.35.20	7202	5000	2700090	2735100	Fe-legering	Ferrosilicochroom
27.35.20	7202	7000	2700090	2735100	Fe-legering	Ferromolybdeen
27.35.20	7202	8000	2700090	2735100	Fe-legering	Ferrowolfraam en ferrosilicowolfraam
27.35.20	7202	9	2700090	2735100	Fe-legering	Ferrotitaan en andere ferrolegeringen (ferrozirkonium, ferroaluminium, enz.)
27.35.30	7205		2700090	2735100	Fe-legering	Korrels en poeder, van gietijzer, van spiegelijzer, van ijzer of van staal
27.35.4	7207	1190	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	1290	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	1919	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	1939	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	1990	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	2019	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	2039	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	2059	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	2079	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7207	2090	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van niet-gelegeerd staal
27.35.4	7218	9190	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van roestvrij staal

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27.35.4	7218	9919	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van roestvrij staal
27.35.4	7218	999	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken van roestvrij staal
27.35.4	7224	9019	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken, van ander gelegeerd staal dan roestvrij
27.35.4	7224	909	2700090	2735900	Overig staal	Gesmede halffabricaten en vormsmeedstukken, van ander gelegeerd staal dan roestvrij
27.35.50	7214	1000	2700090	2735900	Overig staal	Staven van ijzer of van staal, gesmeed
27.35.6	7301	2000	2700090	2735900	Overig staal	Gelaste profielen van ijzer of van staal
27.35.6	7302	1010	2700090	2735900	Overig staal	Stroomgeleiders (spoorrails) van (giet)ijzer
27.35.6	7302	3000	2700090	2735900	Overig staal	Spoorwegmateriaal van staal of ijzer, anders dan warmgewalst
27.35.6	7302	4090	2700090	2735900	Overig staal	Spoorwegmateriaal van staal of ijzer, anders dan warmgewalst
27.35.6	7302	9030	2700090	2735900	Overig staal	Spoorwegmateriaal van staal of ijzer, anders dan warmgewalst
27.35.6	7302	9090	2700090	2735900	Overig staal	Spoorwegmateriaal van staal of ijzer, anders dan warmgewalst
27.35.72	7222	3051	2700090	2735900	Overig staal	Staven van roestvrij staal of van ander gelegeerd staal
27.35.72	7222	3091	2700090	2735900	Overig staal	Staven van roestvrij staal of van ander gelegeerd staal
27.35.72	7228	1050	2700090	2735900	Overig staal	Staven van roestvrij staal of van ander gelegeerd staal
27.35.72	7228	40	2700090	2735900	Overig staal	Staven van roestvrij staal of van ander gelegeerd staal
27.41	7106		2748000	2741000	Edel metaal	Zilver, onbewerkt, half bewerkt of in poedervorm
27.41	7107		2748000	2741000	Edel metaal	Onedele metalen, geplateerd met zilver, en onedele metalen, zilver en goud, geplateerd met platina, onbewerkt of half bewerkt
27.41	7108		2748000	2741000	Edel metaal	Goud, onbewerkt, half bewerkt of in poedervorm
27.41	7109		2748000	2741000	Edel metaal	Onedele metalen en zilver, geplateerd met goud, onbewerkt of half bewerkt
27.41	7110		2748000	2741000	Edel metaal	Platina, onbewerkt, half bewerkt of in poedervorm
27.41	7111		2748000	2741000	Edel metaal	Onedele metalen, geplateerd met zilver, en onedele metalen, zilver en goud, geplateerd met platina, onbewerkt of half bewerkt
27.41	7112		2748000	2741000	Edel metaal	Resten en afval van goud, platina en van andere edele metalen
27.42.11	7601		2742000	2742110	Alumin. ruw	Ruw aluminium
27.42.12	2818	2000	2742000	2742120	Alumin.oxide	Aluminiumoxide (excluding kunstmatig korund)
27.42.2	7603		2742000	2742200	Alumin.halff	Poeder en schilfers, van aluminium
27.42.2	7604		2742000	2742200	Alumin.halff	Staven en profielen, van aluminium
27.42.2	7605		2742000	2742200	Alumin.halff	Draad van aluminium
27.42.2	7606		2742000	2742200	Alumin.halff	Platen, bladen en strippen, van aluminium, met een dikte > 0,2mm
27.42.2	7607		2742000	2742200	Alumin.halff	Bladaluminium, met een dikte =< 0,2mm
27.42.2	7608		2742000	2742200	Alumin.halff	Buizen en pijpen van aluminium
27.42.2	7609		2742000	2742200	Alumin.halff	Aluminium hulpstukken voor buizen (verbindingsstukken, ellebogen, moffen)
27.42.3	2620	4000	2749000	2742300	Afval alumin	Assen en residuen hoofdzakelijk aluminium bevattend
27.42.3	7602		2749000	2742300	Afval alumin	Resten en afval van aluminium
27.43.11	7801		2748000	2749100	Ov. n-Fe ruw	Ruw lood
27.43.12	7901		2748000	2743120	Zink ruw	Ruw zink
27.43.13	8001		2748000	2749100	Ov. n-Fe ruw	Ruw tin
27.43.21	7803		2748000	2749200	Ov.n-Fe half	Staven, profielen en draad, van lood
27.43.22	7804		2748000	2749200	Ov.n-Fe half	Platen, bladen en strippen, van lood; poeder en schilfers, van lood
27.43.23	7805		2748000	2749200	Ov.n-Fe half	Buizen en pijpen, alsmede hulpstukken (fittings) voor buisleidingen, van lood
27.43.24	7903		2748000	2743220	Zink halffab	Zinkstof; poeder en schilfers, van zink
27.43.25	7904		2748000	2743220	Zink halffab	Staven, profielen en draad, van zink; platen, bladen en strippen, van zink
27.43.25	7905		2748000	2743220	Zink halffab	Staven, profielen en draad, van zink; platen, bladen en strippen, van zink
27.43.26	7906		2748000	2743220	Zink halffab	Buizen en pijpen, alsmede hulpstukken (fittings) voor buisleidingen, van zink
27.43.27	8003		2748000	2749200	Ov.n-Fe half	Staven, profielen en draad, van tin
27.43.28	8004		2748000	2749200	Ov.n-Fe half	Platen, bladen en strippen, van tin; bladtin (stanniool); poeder en schilfers, van tin
27.43.28	8005		2748000	2749200	Ov.n-Fe half	Platen, bladen en strippen, van tin; bladtin (stanniool); poeder en schilfers, van tin

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27.43.29	8006		2748000	2749200	Ov.n-Fe half	Buizen en pijpen, alsmede hulpstukken (fittings) voor buisleidingen, van tin
27.43.3	2620	1	2749000	2749300	Afv. ov.n-Fe	Assen en residuen hoofdzakelijk zink bevattend
27.43.3	2620	2000	2749000	2749300	Afv. ov.n-Fe	Assen en residuen hoofdzakelijk lood bevattend
27.43.3	7802		2749000	2749300	Afv. ov.n-Fe	Resten en afval van lood
27.43.3	7902		2749000	2749300	Afv. ov.n-Fe	Resten en afval van zink
27.43.3	8002		2749000	2749300	Afv. ov.n-Fe	Resten en afval van tin
27.44.1	7401		2744000	2744100	Koper	Kopersteen; cementkoper
27.44.1	7402		2744000	2744100	Koper	Niet-geraffineerd koper; anoden van koper voor het elektrolytisch raffineren
27.44.1	7403		2744000	2744100	Koper	Geraffineerd koper en koperlegeringen, ruw; toeslaglegeringen van koper
27.44.1	7405		2744000	2744100	Koper	Geraffineerd koper en koperlegeringen, ruw; toeslaglegeringen van koper
27.44.2	7406		2744000	2744200	Koper halff.	Poeder en schilfers, van koper
27.44.2	7407		2744000	2744200	Koper halff.	Staven en profielen, van koper
27.44.2	7408		2744000	2744200	Koper halff.	Draad van koper
27.44.2	7409		2744000	2744200	Koper halff.	Platen, bladen en strippen, van koper, met een dikte > 0,15mm
27.44.2	7410		2744000	2744200	Koper halff.	Bladkoper met een dikte =< 0,15mm
27.44.2	7411		2744000	2744200	Koper halff.	Buizen van koper
27.44.2	7412		2744000	2744200	Koper halff.	Hulpstukken voor buizen (verbindingsstukken, ellebogen, moffen) van koper
27.44.3	2620	3000	2749000	2744300	Afval koper	Assen en residuen hoofdzakelijk koper bevattend
27.44.3	7404		2749000	2744300	Afval koper	Resten en afval van koper
27.45.1	7501		2748000	2749100	Ov. n-Fe ruw	Nikkelmatte; nikkeloxidesinters en andere tussenproducten van de nikkelmetallurgie
27.45.1	7502		2748000	2749100	Ov. n-Fe ruw	Ruw nikkel
27.45.2	7504		2748000	2749200	Ov.n-Fe half	Poeder en schilfers, van nikkel
27.45.2	7505		2748000	2749200	Ov.n-Fe half	Staven, profielen en draad, van nikkel
27.45.2	7506		2748000	2749200	Ov.n-Fe half	Platen, bladen en strippen, van nikkel
27.45.2	7507		2748000	2749200	Ov.n-Fe half	Buizen en hulpstukken voor buizen (verbindingsstukken, ellebogen, moffen) van nikkel
27.45.30	8101		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8102		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8103		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8104		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8105		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8106		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8107		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8108		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8109		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8110		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8111		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8112		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.30	8113		2748000	2749200	Ov.n-Fe half	Andere non-ferrometalen en werken daarvan; cermets, as en residuen, die metaal of metaalverbindingen bevatten
27.45.4	2620	5000	2749000	2749300	Afv. ov.n-Fe	As en residuen, hoofdzakelijk vanadium bevattend
27.45.4	2620	90	2749000	2749300	Afv. ov.n-Fe	As en residuen, hoofdzakelijk nikkel of andere non ferrometalen of -verbindingen bevattend
27.45.4	7503		2749000	2749300	Afv. ov.n-Fe	Resten en afval van nikkel
27.5			2700010	2750000	Gieten metal	Gieten van metalen (ijzer, staal en non ferrometalen)
28.11			2810000	2811000	Constr.werk	Constructiewerken en delen van constructiewerken
28.11	7308	1000	2810000	2811000	Constr.werk	Bruggen en brugdelen van ijzer of van staal
28.11	7308	2000	2810000	2811000	Constr.werk	Vakwerkmasten en andere masten van ijzer of van staal
28.11	7308	40	2810000	2811000	Constr.werk	Steiger-, bekistings- en stutmateriaal, van ijzer of van staal
28.11	7308	90	2810000	2811000	Constr.werk	Waterkeringen, sluisdeuren en andere constructiewerken

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						van ijzer of van staal
28.11	7610	90	2810000	2811000	Constr.werk	Constructiewerken en delen van constructiewerken, van aluminium, n.e.g.
28.11	9406	003	2810000	2811000	Constr.werk	Geprefabriceerde bouwwerken van metaal
28.12	7308	3000	2810000	2812000	Constrw.bouw	Deuren en ramen, alsmede kozijnen daarvoor en drempels, van ijzer, van staal en van aluminium
28.12	7610	1000	2810000	2812000	Constrw.bouw	Deuren en ramen, alsmede kozijnen daarvoor en drempels, van ijzer, van staal en van aluminium
28.21.1	7309		2820000	2821100	Tanks/reserv	Reservoirs, kuipen en dergelijke bergingsmiddelen, van ijzer of van staal
28.21.1	7311		2820000	2821100	Tanks/reserv	Bergingsmiddelen voor gecomprimeerd of vloeibaar gemaakt gas, van ijzer, van staal of van aluminium
28.21.1	7611		2820000	2821100	Tanks/reserv	Reservoirs, kuipen en derg. bergingsm., van aluminium (niet voor gassen), > 300 l
28.21.1	7613		2820000	2821100	Tanks/reserv	Bergingsmiddelen voor gecomprimeerd of vloeibaar gemaakt gas, van ijzer, van staal of van aluminium
28.21.9			2820000	2821100	Tanks/reserv	Reparatie en onderhoud van tanks, reservoirs en bergingsmiddelen, van metaal
28.22.11	7322	1	2820000	2822100	Cv.radiator	Radiatoren voor centrale verwarming, niet-elektrisch verwarmd, van gietijzer, van ijzer of van staal
28.22.12	8403		2820000	2822200	Cv.ketels	Ketels voor centrale verwarming
28.22.13	8403		2820000	2822200	Cv.ketels	Delen van ketels voor centrale verwarming
28.22.9			2820000	2822200	Cv.ketels	Reparatie en onderhoud van ketels voor centrale verwarming
28.30.1	8402		2820000	2830000	Stoomketels	Stoomketels (stoomgeneratoren) en delen daarvan; ketels voor oververhit water
28.30.1	8404		2820000	2830000	Stoomketels	Hulptoestellen voor ketels; condensors voor stoommachines
28.30.2	8401	1000	2820000	2830000	Stoomketels	Kernreactoren
28.30.2	8401	4000	2820000	2830000	Stoomketels	Delen van kernreactoren
28.30.9			2820000	2830000	Stoomketels	Installatie, reparatie en onderhoud van stoomketels (excluding warmwaterketels voor centrale verwarming)
28.4			2810000	2840000	Smeden metal	Smeden, persen, stampen en profielwalsen van metaal; poedermetallurgie
28.51			2810000	2850000	Ov.metaalbew	Oppervlaktebehandeling van metaal
28.52			2810000	2850000	Ov.metaalbew	Algemene metaalbewerking
28.61	8211		2860000	2861000	Messen ed.	Messen, heften en lemmeten voor messen
28.61	8212		2860000	2861000	Messen ed.	Scheermessen, lemmeten en mesjes voor scheermessen (niet-afgewerkte scheermesjes, al dan niet in bandvorm, daaronder begrepen
28.61	8213		2860000	2861000	Messen ed.	Scharen en schaarbladen
28.61	8214		2860000	2861000	Messen ed.	Ander messenmakerswerk; gereedschap voor manicure of voor pedicure, ook indien in stellen
28.61	8215		2860000	2861000	Messen ed.	Lepels, vorken, pollepels, schuimspanen, taartscheppen, vismessen en botermesjes, suikertangen en dergelijke artikelen
28.62.10	8201		2860000	2862100	Handgereeds.	Spaden, rieken, bijlen, snoeischaren, zeisen, sikkels, stro- en hooimessen, wiggen en ander handgereedschap ...
28.62.20.10	8202	1000	2860000	2862100	Handgereeds.	Handzagen
28.62.20.2	8202	2000	2860000	2862200	Ond.gereeds.	Bladen voor lintzagen
28.62.20.3	8202	3	2860000	2862200	Ond.gereeds.	Bladen voor cirkelzagen met werkzaam deel van staal
28.62.20.5	8202	3	2860000	2862200	Ond.gereeds.	Bladen voor cirkelzagen met werkzaam deel van andere stoffen
28.62.20.9	8202	4000	2860000	2862200	Ond.gereeds.	Zaagkettingen
28.62.20.9	8202	9	2860000	2862200	Ond.gereeds.	Zaagbladen n.e.g.
28.62.30	8203		2860000	2862100	Handgereeds.	Overig handgereedschap
28.62.30	8204		2860000	2862100	Handgereeds.	Overig handgereedschap
28.62.30	8205		2860000	2862100	Handgereeds.	Overig handgereedschap
28.62.30	8206		2860000	2862100	Handgereeds.	Overig handgereedschap
28.62.40	8207		2860000	2862200	Ond.gereeds.	Verwisselbaar gereedschap voor al dan niet mechanisch handgereedschap of voor gereedschapswerktuigen
28.62.50	8207		2860000	2862200	Ond.gereeds.	Ander gereedschap
28.62.50	8208		2860000	2862200	Ond.gereeds.	Ander gereedschap
28.62.50	8209		2860000	2862200	Ond.gereeds.	Ander gereedschap
28.63	8301		2860000	2863000	Hang/sluitw	Hangsloten, grendelsloten en andere sloten van onedel metaal
28.63	8302	10	2860000	2863000	Hang/sluitw	Scharnieren, garnituren, beslag en dergelijke, van onedel metaal, voor automobielen, deuren, vensters, meubelen en voor dergelijke werken
28.63	8302	20	2860000	2863000	Hang/sluitw	Scharnieren, garnituren, beslag en dergelijke, van onedel metaal, voor automobielen, deuren, vensters, meubelen en

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						voor dergelijke werken
28.63	8302	3000	2860000	2863000	Hang/sluitw	Scharnieren, garnituren, beslag en dergelijke, van onedel metaal, voor automobielen, deuren, vensters, meubelen en voor dergelijke werken
28.63	8302	4	2860000	2863000	Hang/sluitw	Scharnieren, garnituren, beslag en dergelijke, van onedel metaal, voor automobielen, deuren, vensters, meubelen en voor dergelijke werken
28.63	8302	60	2860000	2863000	Hang/sluitw	Scharnieren, garnituren, beslag en dergelijke, van onedel metaal, voor automobielen, deuren, vensters, meubelen en voor dergelijke werken
28.71	7310	1000	2870000	2871000	Vaten staal	Reservoirs, fusten, trommels, bussen, blikken en dergelijke bergingsmiddelen (andere dan voor gas), van ijzer of van staal, 50 l of meer, <= 300 l
28.71	7310	29	2870000	2871000	Vaten staal	Reservoirs, fusten, trommels, bussen, blikken en dergelijke bergingsmiddelen (andere dan voor gas), van ijzer of van staal, < 50 l
28.72	7310	21	2870000	2872000	Vaten blik	Bergingsmiddelen van licht metaal (ander dan aluminium), inhoudsruimte < 50 l
28.72	7612		2870000	2872000	Vaten blik	Bergingsmiddelen (reservoirs, fusten, trommels, bussen e.d.) van aluminium, inhoudsruimte < 50 l
28.72	8309		2870000	2872000	Vaten blik	Stoppen (kroonkurken daaronder begrepen), capsules en dergelijke, van onedel metaal
28.73	7312		2870000	2873000	Spyker/draad	Kabels, strengen, lengen en dergelijke artikelen, van ijzer of van staal, niet geïsoleerd voor het geleiden van elektriciteit
28.73	7313		2870000	2873000	Spyker/draad	Prikkeldraad en dergelijk afrasteringsmateriaal, van ijzer of staal
28.73	7314		2870000	2873000	Spyker/draad	Metaaldoek voor machines, plaatgaas, metaalgaas en traliewerk, van ijzer of staal
28.73	7317		2870000	2873000	Spyker/draad	Nagels en spijkers van ijzer of staal
28.73	7319		2870000	2873000	Spyker/draad	Naainaalden, breipennen en dergelijke artikelen voor handwerk
28.73	7413		2870000	2873000	Spyker/draad	Kabels en strengen, ..., van koper, niet geïsoleerd voor elektriciteit
28.73	7414		2870000	2873000	Spyker/draad	Metaaldoek, metaalgaas, traliewerk, plaatgaas, van koper
28.73	7415	1000	2870000	2873000	Spyker/draad	Draadnagels, spijkers, punaises, krammen e.d., geheel of gedeeltelijk van koper
28.73	7614		2870000	2873000	Spyker/draad	Kabels en strengen, ..., van aluminium, niet geïsol. voor elektriciteit
28.73	7616	1000	2870000	2873000	Spyker/draad	Draadnagels, spijkers, schroeven, bouten, moeren, van aluminium
28.73	8311		2870000	2873000	Spyker/draad	Draad, staven, buizen, platen, elektroden, bekleed of gevuld met vloeimiddelen
28.74	7315	2000	2870000	2874000	Bout/moer ed	Sneeuwkettingen van ijzer of van staal
28.74	7315	8	2870000	2874000	Bout/moer ed	Damkettingen en andere kettingen met gelaste schakels, van ijzer of van staal
28.74	7315	9000	2870000	2874000	Bout/moer ed	Delen van kettingen, n.e.g., van ijzer of van staal
28.74	7318		2870000	2874000	Bout/moer ed	Artikelen met schroefdraad, van ijzer of van staal, n.e.g.
28.74	7318		2870000	2874000	Bout/moer ed	Artikelen zonder schroefdraad, van ijzer of van staal, n.e.g.
28.74	7320		2870000	2874000	Bout/moer ed	Veren en veerbladen, van ijzer of van staal; veren van koper
28.74	7415	2	2870000	2874000	Bout/moer ed	Artikelen zonder schroefdraad, van koper
28.74	7415	3	2870000	2874000	Bout/moer ed	Artikelen met schroefdraad, van koper
28.74	7416		2870000	2874000	Bout/moer ed	Veren en veerbladen, van ijzer of van staal; veren van koper
28.74	7419	1000	2870000	2874000	Bout/moer ed	Kettingen en delen daarvan, van koper
28.75.1	7323		2870000	2875100	Met.hh.san.	Keukengerei en huishoudelijke artikelen, alsmede delen daarvan, van ijzer, staal, koper of aluminium
28.75.1	7324		2870000	2875100	Met.hh.san.	Gootstenen, wasbakken, badkuipen en andere toiletartikelen en sanitaire artikelen, alsmede delen daarvan, van ijzer, staal, koper of aluminium
28.75.1	7418		2870000	2875100	Met.hh.san.	Keukengerei en huishoudelijke artikelen, alsmede delen daarvan, van koper
28.75.1	7615		2870000	2875100	Met.hh.san.	Keukengerei en huishoudelijke artikelen, alsmede delen daarvan, van aluminium
28.75.1	8210		2870000	2875100	Met.hh.san.	Keukengerei en huishoudelijke artikelen, alsmede delen daarvan, van ijzer, staal, koper of aluminium
28.75.21	8303		2870000	2875900	Ov.metaalpr.	Brandkasten, gepantserde deuren en safeloketten voor kluizen, geldkistjes e.d., van onedel metaal
28.75.22	8304		2870000	2875900	Ov.metaalpr.	Klein kantoormaterieel, van onedel metaal
28.75.23	8305		2870000	2875900	Ov.metaalpr.	Mechanismen voor opbergmappen, voor losbladige boeken e.d., kantoorbenodigdheden en hechtnieten in strips, van onedel metaal
28.75.24	8306		2870000	2875900	Ov.metaalpr.	Beeldjes en andere versieringsvoorwerpen, lijsten voor

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						foto's, prenten e.d. en spiegels, van onedel metaal
28.75.25	8308		2870000	2875900	Ov.metaalpr.	Haken, ogen, sluitingen e.d., van onedel metaal
28.75.26	8485	10	2870000	2875900	Ov.metaalpr.	Scheepsschroeven en schroefbladen daarvoor
28.75.27	7316		2870000	2875900	Ov.metaalpr.	Ankers, dreggen en delen daarvan, van ijzer of van staal
28.75.27	7325		2870000	2875900	Ov.metaalpr.	Artikelen van niet-smeedbaar gietijzer en andere gegoten werken van ijzer of van staal, n.e.g.
28.75.27	7326		2870000	2875900	Ov.metaalpr.	Andere werken van ijzer of van staal
28.75.27	7419	9	2870000	2875900	Ov.metaalpr.	Gegoten, gevormde, gestampte of gesmede werken van koper
28.75.27	7508		2870000	2875900	Ov.metaalpr.	Metaaldoek, metaalgaas en traliewerk, van nikkeldraad; andere werken van nikkel, n.e.g
28.75.27	7616	9	2870000	2875900	Ov.metaalpr.	Brei- en haaknaalden, metaaldoek, metaalgaas, traliewerk en andere werken van aluminium
28.75.27	7806		2870000	2875900	Ov.metaalpr.	Bergingsmiddelen met loden bekleding tegen radioactieve straling; andere werken van lood
28.75.27	7907		2870000	2875900	Ov.metaalpr.	Werken van zink, n.e.g.
28.75.27	8007		2870000	2875900	Ov.metaalpr.	Werken van tin, n.e.g.
28.75.27	8302	5000	2870000	2875900	Ov.metaalpr.	Hoedhaken, jashaken, kapstokken, plankdragers, ..., van onedel metaal
28.75.27	8306		2870000	2875900	Ov.metaalpr.	Niet-elektrische bellen, gongs, enz., van onedel metaal
28.75.27	8307		2870000	2875900	Ov.metaalpr.	Buigzame buizen (slangen), van onedele metalen
28.75.27	8310		2870000	2875900	Ov.metaalpr.	Verkeersborden, straatnaamborden, uithangborden en dergelijke borden, van onedel metaal
28.75.30	9307		2870000	2875900	Ov.metaalpr.	Sabels, degens, bajonetten, lansen en andere blanke wapens, alsmede delen daarvan
29.11.1	8407	2	2910100	2911000	Turbin/motor	Zuigermotoren met vonkontsteking voor de voortstuwing van schepen; andere motoren
29.11.1	8407	90	2910100	2911000	Turbin/motor	Motoren met vonkontsteking voor de voortstuwing van schepen; andere motoren
29.11.1	8408	10	2910100	2911000	Turbin/motor	Andere zuigermotoren met zelfontsteking
29.11.1	8408	90	2910100	2911000	Turbin/motor	Andere zuigermotoren met zelfontsteking
29.11.2	8406	1000	2910100	2911000	Turbin/motor	Turbines voor de voortstuwing van schepen
29.11.2	8410	1	2910100	2911000	Turbin/motor	Waterturbines en waterraderen (waterwielen)
29.11.2	8411	8	2910100	2911000	Turbin/motor	Gasturbines, andere dan turbinestraalmotoren en schroefturbines
29.11.2d	8406	8	2910100	2911000	Turbin/motor	Stoomturbines en andere dampmachines
29.11.3	8406	90	2910800	2919100	Ond.krachtwt	Delen van stoomturbines en andere dampmachines
29.11.3	8410	90	2910800	2919100	Ond.krachtwt	Delen van waterturbines en waterraderen, inclusief regulators
29.11.3	8411	99	2910800	2919100	Ond.krachtwt	Delen van gasturbines (excluding turbinestraalmotoren en schroefturbines)
29.11.9			2910900	2919200	I/r/o krwrkt	Installatie, reparatie en onderhoud van motoren en turbines (excluding motoren voor luchtvaarttuigen, motorvoertuigen en rijwielen)
29.12.1	8412	2	2910100	2912000	Pomp/compres	Hydraulische motoren en krachtmachines
29.12.1	8412	3	2910100	2912000	Pomp/compres	Pneumatische motoren en krachtmachines
29.12.1	8412	80	2910100	2912000	Pomp/compres	Stoommachines en krachtwerktuigen, n.e.g.
29.12.2	8413	1	2910100	2912000	Pomp/compres	Pompen voor vloeistoffen
29.12.2	8413	20	2910100	2912000	Pomp/compres	Pompen voor vloeistoffen
29.12.2	8413	30	2910100	2912000	Pomp/compres	Pompen voor vloeistoffen
29.12.2	8413	4000	2910100	2912000	Pomp/compres	Pompen voor vloeistoffen
29.12.2	8413	50	2910100	2912000	Pomp/compres	Oscillerende verdringerpompen voor vloeistoffen (andere dan beton)
29.12.2	8413	60	2910100	2912000	Pomp/compres	Roterende verdringerpompen voor vloeistoffen
29.12.2	8413	70	2910100	2912000	Pomp/compres	Centrifugaalpompen voor vloeistoffen; andere pompen; elevatoren voor vloeistoffen
29.12.2	8413	8	2910100	2912000	Pomp/compres	Centrifugaalpompen voor vloeistoffen; andere pompen; elevatoren voor vloeistoffen
29.12.3	8414	10	2910100	2912000	Pomp/compres	Vacuümpompen
29.12.3	8414	20	2910100	2912000	Pomp/compres	Hand- en voetpompen, voor lucht
29.12.3	8414	30	2910100	2912000	Pomp/compres	Compressoren van de soort gebruikt in koelinstallaties
29.12.3	8414	40	2910100	2912000	Pomp/compres	Luchtcompressoren gemonteerd op een verrijdbaar onderstel ingericht om te worden getrokken
29.12.3	8414	80	2910100	2912000	Pomp/compres	Compressoren
29.12.4	8412	90	2910800	2919100	Ond.krachtwt	Delen van motoren, krachtmachines en straalmotoren
29.12.4	8413	9	2910800	2919100	Ond.krachtwt	Delen van pompen; delen van elevatoren voor vloeistoffen
29.12.4	8414	90	2910800	2919100	Ond.krachtwt	Delen van lucht- of vacuümpompen, van compressoren voor lucht of voor andere gassen en van ventilatoren en afzuigkapen

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29.12.9			2910900	2919200	I/r/o krwrkt	Installatie, reparatie en onderhoud van pompen en van compressoren
29.13.1	8481	10	2910100	2913000	Kranen ed.	Reduceerventielen, terugslagkleppen, overloopkleppen en veiligheidskleppen
29.13.1	8481	20	2910100	2913000	Kranen ed.	Reduceerventielen, terugslagkleppen, overloopkleppen en veiligheidskleppen
29.13.1	8481	30	2910100	2913000	Kranen ed.	Reduceerventielen, terugslagkleppen, overloopkleppen en veiligheidskleppen
29.13.1	8481	40	2910100	2913000	Kranen ed.	Reduceerventielen, terugslagkleppen, overloopkleppen en veiligheidskleppen
29.13.1	8481	80	2910100	2913000	Kranen ed.	Sanitaire kranen, radiatorkranen, regelafsluiters, schuifafsluiters, klepafsluiters en andere kleppen en afsluiters
29.13.20	8481	9000	2910800	2919100	Ond.krachtwt	Delen van kranen en dergelijke artikelen
29.13.90			2910900	2919200	I/r/o krwrkt	Reparatie en onderhoud van kranen en dergelijke
29.14	7315	1	2910800	2919100	Ond.krachtwt	Scharnierende kettingen en delen daarvan, van ijzer of van staal
29.14	8482		2910800	2919100	Ond.krachtwt	Kogellagers, rollagers, naaldlagers en dergelijke
29.14	8483		2910800	2919100	Ond.krachtwt	Drijfwerkassen (nokkenassen en krukassen daaronder begrepen) en krukken; kussenblokken en lagerschalen, enz.
29.21.11	8416	10	2920100	2921100	Ovens	Branders; automatische stookinrichtingen en mechanische roosters; mechanische toestellen voor het verwijderen van as en dergelijke
29.21.11	8416	20	2920100	2921100	Ovens	Branders; automatische stookinrichtingen en mechanische roosters; mechanische toestellen voor het verwijderen van as en dergelijke
29.21.11	8416	3000	2920100	2921100	Ovens	Branders; automatische stookinrichtingen en mechanische roosters; mechanische toestellen voor het verwijderen van as en dergelijke
29.21.12	8417	1000	2920100	2921100	Ovens	Industriële ovens en ovens voor laboratoria, ovens voor verbranding van afval daaronder begrepen, niet-elektrisch (excluding bakken)
29.21.12	8417	80	2920100	2921100	Ovens	Industriële ovens en ovens voor laboratoria, ovens voor verbranding van afval daaronder begrepen, niet-elektrisch (excluding bakken)
29.21.13	8514	10	2920100	2921100	Ovens	Weerstandovens voor industrieel of laboratoriumgebruik
29.21.13	8514	20	2920100	2921100	Ovens	Ovens voor industrieel of laboratoriumgebruik, ook met inductieve verwarming
29.21.13	8514	30	2920100	2921100	Ovens	Infraroodovens en andere ovens voor industrieel of laboratoriumgebruik
29.21.13	8514	4000	2920100	2921100	Ovens	Infraroodovens en andere ovens voor industrieel of laboratoriumgebruik
29.21.14	8416	9000	2950800	2959100	Ond.mach.ov.	Delen van branders, automatische stookinrichtingen, ...
29.21.14	8417	9000	2950800	2959100	Ond.mach.ov.	Delen van industriële ovens en ovens voor laboratoria, niet elektrisch
29.21.14	8514	9000	2950800	2959100	Ond.mach.ov.	Delen van ovens van post 85.14
29.21.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van ovens en branders
29.22.11	8425		2920100	2922100	Hefwerk	Takels n.e.g.
29.22.12	8425		2920100	2922100	Hefwerk	Lieren voor mijnschachten; lieren speciaal ontworpen voor ondergrondse mijnbouw; andere lieren; kaapstanders
29.22.13	8425		2920100	2922100	Hefwerk	Dommekrachten en vijzels
29.22.14	8426		2920100	2922100	Hefwerk	Dirkkranen; hijskranen en andere machines en toestellen om te hijsen
29.22.15	8427		2920100	2922100	Hefwerk	Vorkheftrucks; andere transportwagentjes met hef- of hanteerinrichting
29.22.15	8709	1	2920100	2922100	Hefwerk	Transportwagens en trekkers, zonder hefsysteem
29.22.16	8428	10	2920100	2922100	Hefwerk	Personen- en goederenliften; roltrappen en -paden
29.22.16	8428	4000	2920100	2922100	Hefwerk	Personen- en goederenliften; roltrappen en -paden
29.22.17	8428	20	2920100	2922100	Hefwerk	Pneumatische transportinrichtingen
29.22.17	8428	3200	2920100	2922100	Hefwerk	Continu werkende transportinrichtingen voor goederen, met bakken, n.e.g.
29.22.17	8428	33	2920100	2922100	Hefwerk	Continu werkende transportinrichtingen voor goederen, met banden
29.22.17	8428	39	2920100	2922100	Hefwerk	Continu werkende transportinrichtingen voor goederen
29.22.18	8428	5000	2920100	2922100	Hefwerk	Mijnwagenduwers, overzetbruggen, kipstoelen voor wagons ...
29.22.18	8428	6000	2920100	2922100	Hefwerk	Kabelbanen, stoelliften ...; trekmechanismen voor kabelsporen
29.22.18	8428	90	2920100	2922100	Hefwerk	Hef-, hijs-, laad- en losmachines en -toestellen, n.e.g.
29.22.19	8431	1000	2950800	2959100	Ond.mach.ov.	Delen van hijs-, hef- en transportwerktuigen
29.22.19	8431	2000	2950800	2959100	Ond.mach.ov.	Delen van hijs-, hef- en transportwerktuigen

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29.22.19	8431	3	2950800	2959100	Ond.mach.ov.	Delen van hijs-, hef- en transportwerktuigen
29.22.19	8709	9000	2950800	2959100	Ond.mach.ov.	Delen van hijs-, hef- en transportwerktuigen
29.22.20	8431	4100	2950800	2959100	Ond.mach.ov.	Emmers, bakken, grijpemmers, schoppen, grijpers en tangen voor hijskranen, excavateurs (emmergravers) en dergelijke
29.22.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van hijs-, hef- en transportwerktuigen
29.23.1	8415	1000	2920100	2923100	Machine koel	Machines en apparaten voor de regeling van het klimaat in besloten ruimten
29.23.1	8415	2000	2920100	2923100	Machine koel	Apparaten voor de regeling van het klimaat in motorvoertuigen
29.23.1	8415	8	2920100	2923100	Machine koel	Machines en apparaten voor de regeling van het klimaat in besloten ruimten
29.23.1	8418	50	2920100	2923100	Machine koel	Machines en toestellen voor de koel- en vriestechniek en warmtepompen, andere dan voor huishoudelijk gebruik
29.23.1	8418	6	2920100	2923100	Machine koel	Machines en toestellen voor de koel- en vriestechniek en warmtepompen, andere dan voor huishoudelijk gebruik
29.23.1	8419	50	2920100	2923100	Machine koel	Warmtewisselaars
29.23.1	8419	6000	2920100	2923100	Machine koel	Apparaten/inrichtingen voor het vloeibaar maken van lucht of andere gassen
29.23.1	8421	39	2920100	2923100	Machine koel	Toestellen voor het filtreren of zuiveren van gassen, n.e.g.
29.23.20	8414	59	2920100	2923100	Machine koel	Ventilatoren, andere dan tafel-, vloer-, wand-, raam-, plafond- en dakventilatoren
29.23.3	8415	90	2950800	2959100	Ond.mach.ov.	Delen van machines voor airconditioning
29.23.3	8418	9	2950800	2959100	Ond.mach.ov.	Meubels voor koeltechnische inrichtingen en delen van koelmeubelen, warmtepompen e.d.
29.23.3	8419	90	2950800	2959100	Ond.mach.ov.	Delen van toestellen, apparaten en inrichtingen van post 84.19
29.23.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines en apparaten voor de koeltechniek en klimaatregeling, voor niet-huishoudelijk gebruik
29.24.11	8405	1000	2920100	2924900	Ov.ma.algem.	Generatoren voor watergas of luchtgas; acetyleenontwikkelaars, enz.
29.24.11	8419	4000	2920100	2924900	Ov.ma.algem.	Distilleertoestellen en rectificeertoestellen
29.24.12	8421	21	2920100	2924100	Tst. filter	Toestellen voor filtreren of zuiveren van water
29.24.12	8421	2200	2920100	2924100	Tst. filter	Toestellen voor filtreren of zuiveren van dranken, andere dan water
29.24.12	8421	29	2920100	2924100	Tst. filter	Toestellen voor filtreren of zuiveren van andere vloeistoffen (geen smeerolie- of brandstoffilters voor motoren)
29.24.13	8421	23	2950800	2959100	Ond.mach.ov.	Smeerolie- en brandstoffilters en luchtfilters voor explosie- of voor verbrandingsmotoren
29.24.13	8421	31	2950800	2959100	Ond.mach.ov.	Smeerolie- en brandstoffilters en luchtfilters voor explosie- of voor verbrandingsmotoren
29.24.21	8422	2000	2920100	2924200	Ma.rein/verp	Machines en toestellen voor het reinigen, vullen en verpakken van flessen en andere bergingsmiddelen
29.24.21	8422	3000	2920100	2924200	Ma.rein/verp	Machines en toestellen voor het reinigen, vullen en verpakken van flessen en andere bergingsmiddelen
29.24.21	8422	4000	2920100	2924200	Ma.rein/verp	Machines en toestellen voor het reinigen, vullen en verpakken van flessen en andere bergingsmiddelen
29.24.22	8423	10	2920100	2924900	Ov.ma.algem.	Personenweegtoestellen en huishoudweegschalen
29.24.22	8423	2000	2920100	2924900	Ov.ma.algem.	Toestellen voor het continu-wegen van goederen op transportbanden
29.24.22	8423	3000	2920100	2924900	Ov.ma.algem.	Toestellen voor het afwegen van constante hoeveelheden en weegtoestellen voor het vullen van zakken e.d.
29.24.23	8423	8	2920100	2924900	Ov.ma.algem.	Weegtoestellen en -inrichtingen n.e.g.
29.24.24	8424	10	2920100	2924900	Ov.ma.algem.	Blusapparaten
29.24.24	8424	2000	2920100	2924900	Ov.ma.algem.	Spuitpistolen en dergelijke toestellen
29.24.24	8424	30	2920100	2924900	Ov.ma.algem.	Zand- en stoomstraaltoestellen en dergelijke straaltoestellen
29.24.24	8424	89	2920100	2924900	Ov.ma.algem.	Andere mechanische toestellen voor het spuiten, verspreiden of verstuiven
29.24.25	8484		2920100	2924900	Ov.ma.algem.	Metalloplastische pakking
29.24.31	8421	19	2920100	2924200	Ma.rein/verp	Centrifuges n.e.g.
29.24.32	8420	10	2920100	2924900	Ov.ma.algem.	Kalanders en walsmachines, andere dan voor metalen of voor glas
29.24.33	8476	2	2920100	2924900	Ov.ma.algem.	Verkoopautomaten voor dranken
29.24.33	8476	8	2920100	2924900	Ov.ma.algem.	Ander verkoopautomaten
29.24.40.3	8419	8910	2950800	2959100	Ond.mach.ov.	Koelapparaten en -inrichtingen met circulatie van eigen water, ...
29.24.40.5	8419	8930	2920100	2924900	Ov.ma.algem.	Apparaten/inrichtingen voor het onder vacuüm opdampen van metalen

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29.24.40.7	8419	8915	2920100	2924100	Tst. filter	Andere toestellen ... voor de behandeling van stoffen bij temperatuurverandering
29.24.40.7	8419	892	2920100	2924100	Tst. filter	Andere toestellen ... voor de behandeling van stoffen bij temperatuurverandering
29.24.40.7	8419	8995	2920100	2924100	Tst. filter	Andere toestellen ... voor de behandeling van stoffen bij temperatuurverandering
29.24.5	8405	9000	2950800	2959100	Ond.mach.ov.	Delen van generatoren voor watergas of luchtgas
29.24.5	8420	9	2950800	2959100	Ond.mach.ov.	Delen van kalanders en walsmachines
29.24.5	8421	9	2950800	2959100	Ond.mach.ov.	Delen van centrifuges, centrifugaaldrogers en toestellen voor het filtreren ... van vloeistoffen of gassen
29.24.5	8423	9000	2950800	2959100	Ond.mach.ov.	Gewichten voor alle soorten weegtoestellen, delen van weegtoestellen
29.24.5	8424	9000	2950800	2959100	Ond.mach.ov.	Delen van toestellen van post 84.24
29.24.5	8476	9000	2950800	2959100	Ond.mach.ov.	Delen van machines van post 84.76
29.24.5	8485	90	2950800	2959100	Ond.mach.ov.	Delen van machines en apparaten, niet elektrisch, n.e.g.
29.24.60	8422	1900	2920100	2924900	Ov.ma.algem.	Industriële vaatwasmachines
29.24.70	8422	90	2950800	2959100	Ond.mach.ov.	Delen van vaatwasmachines
29.24.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines en apparaten voor algemeen gebruik n.e.g.
29.31.10	8701	10	2930100	2931000	Tractors	Motoculteurs
29.31.2	8701	90	2930100	2931000	Tractors	Andere landbouwtractors
29.31.91			2930900	2939200	I/r/o ma.lbw	Reparatie en onderhoud van landbouwtractors
29.32.1	8432	10	2930100	2932100	Mach.landbw.	Ploegen en schijfeggen
29.32.1	8432	2	2930100	2932100	Mach.landbw.	Ploegen, eggen, cultivators, extirpators, hak-, schoffel- en wiedmachines
29.32.1	8432	30	2930100	2932100	Mach.landbw.	Zaai-, plant- en pootmachines
29.32.1	8432	40	2930100	2932100	Mach.landbw.	Machines voor het strooien en verspreiden van meststoffen
29.32.1	8432	8000	2930100	2932100	Mach.landbw.	Machines en werktuigen voor de landbouw of bosbouw n.e.g.; rollers voor sport- of grasvelden
29.32.20	8433	1	2930100	2932100	Mach.landbw.	Gazonmaaimachines, inclusief die voor parken en sportvelden
29.32.3	8433	20	2930100	2932100	Mach.landbw.	Maaimachines, maaibalken voor trekkers daaronder begrepen, n.e.g.
29.32.3	8433	30	2930100	2932100	Mach.landbw.	Machines en toestellen voor het hooien
29.32.3	8433	40	2930100	2932100	Mach.landbw.	Stro- en veevoederpersen (incl. opraappersen)
29.32.3	8433	5	2930100	2932100	Mach.landbw.	Machines, toestellen en werktuigen voor het oogsten of voor het dorsen, n.e.g.
29.32.40	8424	81	2930100	2932100	Mach.landbw.	Mechanische toestellen voor het spuiten, verspreiden of verstuiven van vloeistoffen of van poeder, voor de land- of tuinbouw
29.32.50	8716	20	2930100	2932100	Mach.landbw.	Aanhangwagens en opleggers voor landbouwdoeleinden, zelfladend of zelflossend
29.32.6	8433	60	2930100	2932100	Mach.landbw.	Machines voor het reinigen of sorteren van eieren, vruchten of andere landbouwproducten
29.32.6	8434	1000	2930100	2932100	Mach.landbw.	Melkmachines
29.32.6	8436	10	2930100	2932100	Mach.landbw.	Machines en toestellen voor het bereiden van veevoeder; machines en toestellen voor de pluimveeteelt; broedmachines en kunstmoeders
29.32.6	8436	2	2930100	2932100	Mach.landbw.	Machines en toestellen voor het bereiden van veevoeder; machines en toestellen voor de pluimveeteelt; broedmachines en kunstmoeders
29.32.6	8436	80	2930100	2932100	Mach.landbw.	Machines en toestellen voor de landbouw, de tuinbouw, de bosbouw, de pluimveeteelt of de bijenteelt
29.32.6	8437	1000	2930100	2932100	Mach.landbw.	Machines voor het reinigen of sorteren van zaad, graan of gedroogde peulgroenten
29.32.70	8432	90	2930800	2939100	Ond.ma.landb	Delen van machines en toestellen voor de landbouw of de bosbouw
29.32.70	8433	9000	2930800	2939100	Ond.ma.landb	Delen van machines en toestellen voor de landbouw of de bosbouw
29.32.70	8436	9	2930800	2939100	Ond.ma.landb	Delen van machines en toestellen voor de landbouw of de bosbouw
29.32.9			2930900	2939200	I/r/o ma.lbw	Installatie, reparatie en onderhoud van machines en toestellen voor de landbouw of de bosbouw
29.40.1	8456		2940100	2940100	Mach.verspan	Gereedschapswerktuigen voor het bewerken van ongeacht welke stof waarbij materiaal wordt weggenomen, met behulp van lasers
29.40.1	8457		2940100	2940100	Mach.verspan	Bewerkingscentra, enkelstationsbewerkingsmachines en meervoudige transferbewerkingsmachines, voor de bewerking van metalen
29.40.2	8458		2940100	2940100	Mach.verspan	Draaibanken voor het verspanend bewerken van metaal

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29.40.2	8459		2940100	2940100	Mach.verspan	Machines voor het boren, ruimen of frezen van metaal
29.40.31	8460		2940100	2940100	Mach.verspan	Machines voor het afbramen, slijpen, lappen, polijsten, afslijpen, honen of op andere wijze afwerken van metalen
29.40.31	8461		2940100	2940100	Mach.verspan	Machines voor het afbramen, slijpen, lappen, polijsten, afslijpen, honen of op andere wijze afwerken van metalen
29.40.32	8462		2940100	2940300	Ma.n-verspan	Machines voor het buigen, het vouwen, het strekken het afknippen, het ponsen of het inkepen van metaal, met numerieke besturing
29.40.33	8462		2940100	2940300	Ma.n-verspan	Andere machines voor het buigen, het vouwen, het strekken of het vlakken van metaal
29.40.34	8462		2940100	2940300	Ma.n-verspan	Machines voor het smeden, persen, stampen of hameren
29.40.35	8463		2940100	2940300	Ma.n-verspan	Gereedschapswerktuigen n.e.g., voor het niet-verspanend bewerken van metaal, gesinterde metaalcarbiden of cermets
29.40.41	8464		2940100	2940100	Mach.verspan	Gereedschapswerktuigen voor het bewerken van steen, van keramische producten, van beton en van dergelijke minerale stoffen
29.40.42	8465		2940100	2940300	Ma.n-verspan	Gereedschapswerktuigen voor het bewerken van hout, van kurk, van been, van geharde rubber, van harde kunststof en van dergelijke
29.40.42	8479	30	2940100	2940300	Ma.n-verspan	Gereedschapswerktuigen voor het bewerken van hout, van kurk, van been, van geharde rubber, van harde kunststof en van dergelijke
29.40.5	8467	1	2940100	2940500	Mech.handger	Handgereedschap dat pneumatisch of door een ingebouwde niet-elektrische motor wordt aangedreven
29.40.5	8467	8	2940100	2940500	Mech.handger	Handgereedschap dat pneumatisch of door een ingebouwde niet-elektrische motor wordt aangedreven
29.40.5	8508	10	2940100	2940500	Mech.handger	Elektromechanisch handgereedschap met ingebouwde elektromotor
29.40.5	8508	20	2940100	2940500	Mech.handger	Elektromechanisch handgereedschap met ingebouwde elektromotor
29.40.5	8508	80	2940100	2940500	Mech.handger	Elektromechanisch handgereedschap met ingebouwde elektromotor
29.40.60	8468	1000	2940100	2940300	Ma.n-verspan	Handbranders voor het solderen of lassen
29.40.60	8468	2000	2940100	2940300	Ma.n-verspan	Machines en toestellen voor het solderen of lassen, werkend met gas
29.40.60	8468	8000	2940100	2940300	Ma.n-verspan	Machines en toestellen voor het solderen of lassen, n.e.g.
29.40.60	8515	1	2940100	2940300	Ma.n-verspan	Machines, apparaten en toestellen voor het solderen
29.40.60	8515	2	2940100	2940300	Ma.n-verspan	Machines, apparaten en toestellen voor het weerstandlassen of stomplassen van metalen
29.40.60	8515	3	2940100	2940300	Ma.n-verspan	Machines voor het lassen van met. met lichtboog of plasmastraal
29.40.60	8515	80	2940100	2940300	Ma.n-verspan	Machines, apparaten en toestellen voor het lassen/verspuiten van metaal en andere materialen, n.e.g.
29.40.7	8466		2940800	2949100	Ond.ger.wrkt	Delen en toebehoren voor machines van de posten 84.56 t/m 84.65
29.40.7	8467	9	2940800	2949100	Ond.ger.wrkt	Delen van kettingzagen, van pneumatisch gereedschap en van handgereedschap, met een niet-elektrische motor
29.40.7	8468	9000	2940800	2949100	Ond.ger.wrkt	Delen van machines en toestellen van post 84.68
29.40.7	8508	9000	2940800	2949100	Ond.ger.wrkt	Delen van handgereedschap met elektromotor
29.40.7	8515	9000	2940800	2949100	Ond.ger.wrkt	Delen van machines, apparaten en toestellen van post 85.15
29.40.9			2940900	2949200	I/r/o g.wrkt	Installatie, reparatie en onderhoud van gereedschapswerktuigen
29.51.11	8454	1000	2950100	2956900	Mach.ov.indu	Convertors voor ijzer- en staalfabrieken/gieterijen
29.51.11	8454	2000	2950100	2956900	Mach.ov.indu	Gietvormen
29.51.11	8454	30	2950100	2956900	Mach.ov.indu	Gietmachines voor ijzer- en staalfabrieken/gieterijen
29.51.11	8455	1000	2950100	2956900	Mach.ov.indu	Walsstoelen voor buizen
29.51.11	8455	2	2950100	2956900	Mach.ov.indu	Walsstoelen voor het walsen van metalen
29.51.12	8454	9000	2950800	2959100	Ond.mach.ov.	Delen van machines voor de metallurgie; walsrollen; delen van walsstoelen
29.51.12	8455	30	2950800	2959100	Ond.mach.ov.	Delen van machines voor de metallurgie; walsrollen; delen van walsstoelen
29.51.12	8455	9000	2950800	2959100	Ond.mach.ov.	Delen van machines voor de metallurgie; walsrollen; delen van walsstoelen
29.51.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines en toestellen voor specifieke doeleinden n.e.g.
29.52.1	8428	3100	2950100	2952000	Ma.delf/bouw	Continu-werkende transportinrichtingen, voor ondergronds gebruik
29.52.1	8430		2950100	2952000	Ma.delf/bouw	Gesteentesnijders, kolenploegen (schaven) en machines voor het boren van tunnels; andere machines voor het boren
29.52.2	8429		2950100	2952000	Ma.delf/bouw	Bulldozers, angledozers, egaliseermachines, schrapers, mechanische schoppen, wegwalsen e.d. met eigen

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						beweegkracht
29.52.2	8430		2950100	2952000	Ma.delf/bouw	Andere mechanische schoppen en excavateurs met eigen beweegkracht; andere machines en toestellen met eigen beweegkracht, voor de winning van delfstoffen
29.52.2	8431	4200	2950100	2952000	Ma.delf/bouw	Bladen voor bulldozers of voor angledozers
29.52.30	8430		2950100	2952000	Ma.delf/bouw	Andere graafmachines
29.52.30	8479	1000	2950100	2952000	Ma.delf/bouw	Andere graafmachines
29.52.40	8474	1000	2950100	2952000	Ma.delf/bouw	Machines voor het sorteren, ziften, ... , kneden, van aarde, steen, ...
29.52.40	8474	2000	2950100	2952000	Ma.delf/bouw	Andere machines voor aarde, steen, ertsen, enz., n.e.g.
29.52.40	8474	3	2950100	2952000	Ma.delf/bouw	betonmolens en andere machines voor het mengen van minerale stoffen
29.52.40	8474	8000	2950100	2952000	Ma.delf/bouw	Andere machines voor aarde, steen, ertsen, enz., n.e.g.
29.52.50	8701	30	2950100	2952000	Ma.delf/bouw	Tractors met rupsbanden
29.52.6	8431	4300	2950800	2959100	Ond.mach.ov.	Delen van machines voor het boren van post 8430.41 of 8430.49
29.52.6	8431	49	2950800	2959100	Ond.mach.ov.	Delen van machines en toestellen van 84.26, 84.29 en 84.30, n.e.g.
29.52.6	8474	90	2950800	2959100	Ond.mach.ov.	Delen van machines voor het sorteren, malen e.d. van aarde, steen e.d.
29.52.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines voor de winning van delfstoffen en voor de bouw
29.53.1	8417	20	2950100	2953000	Mach.voeding	Bakkersovens
29.53.1	8419	3100	2950100	2953000	Mach.voeding	Droogtoestellen voor landbouwproducten
29.53.1	8419	81	2950100	2953000	Mach.voeding	Apparaten voor het koken en het bereiden van warme dranken, niet voor huishoudelijk gebruik
29.53.1	8421	1100	2950100	2953000	Mach.voeding	Melkontromers
29.53.1	8434	2000	2950100	2953000	Mach.voeding	Machines en toestellen voor zuivelbedrijven
29.53.1	8435	10	2950100	2953000	Mach.voeding	Machines en toestellen voor het bereiden van wijn, van appeldrank, van vruchtensap of van dergelijke dranken
29.53.1	8437	8000	2950100	2953000	Mach.voeding	Machines en toestellen voor de meelindustrie of voor de behandeling van graan en van gedroogde peulgroenten, n.e.g.
29.53.1	8438	10	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken (incl. oliën en vetten)
29.53.1	8438	2000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken (incl. oliën en vetten)
29.53.1	8438	3000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken (incl. oliën en vetten)
29.53.1	8438	4000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken (incl. oliën en vetten)
29.53.1	8438	5000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken (incl. oliën en vetten)
29.53.1	8438	6000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken (incl. oliën en vetten)
29.53.1	8438	80	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken (incl. oliën en vetten)
29.53.1	8478	1000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor het bewerken of verwerken van tabak
29.53.1	8479	2000	2950100	2953000	Mach.voeding	Machines en toestellen, n.e.g., voor de industriële bereiding of vervaardiging van voedingsmiddelen of dranken (incl. oliën en vetten)
29.53.2	8434	9000	2950800	2959100	Ond.mach.ov.	Delen van melkmachines en van machines en toestellen voor zuivelbedrijven
29.53.2	8435	9000	2950800	2959100	Ond.mach.ov.	Delen van persen en machines van post 84.35
29.53.2	8437	9000	2950800	2959100	Ond.mach.ov.	Delen van machines voor de productie van voedingsmiddelen
29.53.2	8438	9000	2950800	2959100	Ond.mach.ov.	Delen van machines voor de productie van voedingsmiddelen
29.53.2	8478	9000	2950800	2959100	Ond.mach.ov.	Delen van machines voor de bewerking of verwerking van tabak
29.53.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines voor de productie van voedings- en genotmiddelen
29.54.1	8444		2950100	2954000	Ma.text/wass	Machines voor het extruderen, het rekken, het textureren of

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						het snijden van synthetische of kunstmatige textielstoffen; machines voor het bereiden van spinvezels
29.54.1	8445		2950100	2954000	Ma.text/wass	Machines voor het spinnen, doubleren of twijnen en machines voor het spoelen, opwinden of afhaspelen van textielgarens
29.54.1	8446		2950100	2954000	Ma.text/wass	Weefgetouwen
29.54.1	8447		2950100	2954000	Ma.text/wass	Breimachines; naaibreimachines ('stitch-bonding'-machines) e.d.; machines voor het tuften
29.54.1	8448	1	2950100	2954000	Ma.text/wass	Hulpmachines en -toestellen voor machines voor de productie van textiel
29.54.2	8449		2950100	2954000	Ma.text/wass	Machines voor de vervaardiging/afwerking van vilt en gebonden textielvlies
29.54.2	8450	2000	2950100	2954000	Ma.text/wass	Wasmachines voor wasgoed al dan niet met drooginrichting, met een capaciteit > 10 kg
29.54.2	8451	1000	2950100	2954000	Ma.text/wass	Machines voor het droog reinigen van garen, weefsel en textiel(waren)
29.54.2	8451	2900	2950100	2954000	Ma.text/wass	Droogmachines, met een capaciteit > 10 kg
29.54.2	8451	30	2950100	2954000	Ma.text/wass	Strijkmachines en strijkpersen (incl. fixeerpersen)
29.54.2	8451	4000	2950100	2954000	Ma.text/wass	Machines voor het wassen, bleken of verven, n.e.g.
29.54.2	8451	5000	2950100	2954000	Ma.text/wass	Machines voor het op- of afrollen, vouwen, snijden of kartelen van weefsels
29.54.2	8451	80	2950100	2954000	Ma.text/wass	Machines voor het appreteren, bestrijken en dergelijke van garens en het opbrengen van deklagen (vervaardiging van vloerbedekking)
29.54.2	8452	2	2950100	2954000	Ma.text/wass	Naaimachines, andere dan naaimachines voor het boekbindersbedrijf of voor huishoudelijk gebruik
29.54.30	8453	1000	2950100	2954000	Ma.text/wass	Machines en toestellen voor het bereiden of het bewerken van huiden, vellen of leer
29.54.30	8453	2000	2950100	2954000	Ma.text/wass	Machines en toestellen voor het vervaardigen of herstellen van schoeisel
29.54.30	8453	8000	2950100	2954000	Ma.text/wass	Machines en toestellen voor het vervaardigen of herstellen van andere lederwaren
29.54.4	8448	20	2950800	2959100	Ond.mach.ov.	Delen en hulpstukken voor mach. van post 84.44 en van hulpmachines
29.54.4	8448	3	2950800	2959100	Ond.mach.ov.	Delen en hulpstukken voor machines van posten 84.44 en 84.45 en van hulpmachines hiervoor
29.54.4	8448	4	2950800	2959100	Ond.mach.ov.	Delen en hulpstukken voor weefgetouwen en van hulpmachines en -toestellen
29.54.4	8448	5	2950800	2959100	Ond.mach.ov.	Delen en hulpstukken voor brei-/borduurmachines en van hulpmachines daarvoor
29.54.4	8450	9000	2950800	2959100	Ond.mach.ov.	Delen v. wasmachines al dan niet met drooginrichting
29.54.4	8451	9000	2950800	2959100	Ond.mach.ov.	Delen v. machines voor het bewerken van garen, weefsel, textiel, vloerbedekking ed.
29.54.4	8452	30	2950800	2959100	Ond.mach.ov.	Naalden voor naaimachines
29.54.4	8452	4000	2950800	2959100	Ond.mach.ov.	Meubelen, onderstellen en kappen voor naaimachines, alsmede delen daarvan
29.54.4	8452	9000	2950800	2959100	Ond.mach.ov.	Delen v. naaimachines (anders dan voor boekbinden), n.e.g.
29.54.4	8453	9000	2950800	2959100	Ond.mach.ov.	Delen v. machines voor het bewerken v. huiden, leer, schoeisel ed.(geen naaimach.)
29.54.50	8452	10	2950800	2959100	Ond.mach.ov.	Naaimachines voor huishoudelijk gebruik
29.54.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines voor de productie van textiel, kleding en leder
29.55.11	8439	1000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8439	2000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8439	3000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8441	10	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8441	2000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8441	3000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8441	4000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.11	8441	8000	2950100	2955000	Mach. papier	Machines voor de productie van papier of karton
29.55.12	8439	9	2950800	2959100	Ond.mach.ov.	Delen van machines voor de productie van papier of karton
29.55.12	8441	90	2950800	2959100	Ond.mach.ov.	Delen van machines voor de productie van papier of karton
29.55.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines voor de productie van papier of karton
29.56.11	8440	10	2950100	2956100	Mach.drukwer	Machines en toestellen voor het innaaien of voor het inbinden van boeken
29.56.12	8442	1000	2950100	2956100	Mach.drukwer	Machines, toestellen en uitrustingsstukken voor het letterzetten, voor het maken van clichés, drukplaten en dergelijke
29.56.12	8442	20	2950100	2956100	Mach.drukwer	Machines, toestellen en uitrustingsstukken voor het

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						letterzetten, voor het maken van clichés, drukplaten en dergelijke
29.56.12	8442	3000	2950100	2956100	Mach.drukwer	Machines, toestellen en uitrustingsstukken voor het letterzetten, voor het maken van clichés, drukplaten en dergelijke
29.56.13	8443	1100	2950100	2956100	Mach.drukwer	Machines en toestellen voor offsetdruk
29.56.13	8443	19	2950100	2956100	Mach.drukwer	Machines en toestellen voor offsetdruk
29.56.14.1	8443	2	2950100	2956100	Mach.drukwer	Machines voor de hoogdruk (excluding die voor flexografie), gevoed met rollen
29.56.14.3	8443	3000	2950100	2956100	Mach.drukwer	Machines en toestellen voor de flexografie
29.56.14.5	8443	4000	2950100	2956100	Mach.drukwer	Machines en toestellen voor de diepdruk
29.56.14.7	8443	6000	2950100	2956100	Mach.drukwer	Hulptoestellen voor het drukken
29.56.14.9	8443	5100	2950100	2956100	Mach.drukwer	Andere machines en toestellen voor het drukken, n.e.g.
29.56.14.9	8443	5920	2950100	2956900	Mach.ov.indu	Machines en toestellen voor het bedrukken van textielwaren
29.56.14.9	8443	5980	2950100	2956100	Mach.drukwer	Andere machines en toestellen voor het drukken, n.e.g.
29.56.15	8440	9000	2950800	2959100	Ond.mach.ov.	Delen van machines en toestellen voor het drukken en het inbinden of innaaien van boeken
29.56.15	8442	4000	2950800	2959100	Ond.mach.ov.	Delen van machines en toestellen voor het drukken en het inbinden of innaaien van boeken
29.56.15	8443	90	2950800	2959100	Ond.mach.ov.	Delen van machines en toestellen voor het drukken en het inbinden of innaaien van boeken
29.56.21	8421	1200	2950100	2956900	Mach.ov.indu	Centrifuges voor wasgoed, niet voor huish. gebruik
29.56.22	8419	3200	2950100	2956900	Mach.ov.indu	Droogtoestellen voor hout, papierstof, papier of karton
29.56.22	8419	3900	2950100	2956900	Mach.ov.indu	Droogtoestellen, niet voor huishoudelijk gebruik, n.e.g.
29.56.23	8477	1000	2950100	2956200	Mach.rub/kst	Spuitgietmachines voor verwerking van rubber of kunststof
29.56.23	8477	2000	2950100	2956200	Mach.rub/kst	Strengpersen (extrudeerpersen) voor het bewerken van rubber of kunststof
29.56.23	8477	3000	2950100	2956200	Mach.rub/kst	Blaasvormmachines voor het bewerken van rubber of kunststof
29.56.23	8477	4000	2950100	2956200	Mach.rub/kst	Vacuümvormmachines e.a. thermovormmachines voor het bewerken van rubber of kunststof
29.56.23	8477	5	2950100	2956200	Mach.rub/kst	Andere giet- of vormmachines voor het bewerken van kunststof of rubber
29.56.23	8477	80	2950100	2956200	Mach.rub/kst	Andere machines en toestellen voor het bewerken van rubber of kunststof
29.56.24	8480		2950800	2959100	Ond.mach.ov.	Vormkasten voor gieterijen, modelplaten en modellen
29.56.25	8401	2000	2950100	2956900	Mach.ov.indu	Machines en apparaten voor isotopenscheiding en delen daarvan
29.56.25	8475	1000	2950100	2956900	Mach.ov.indu	Mach. voor het samenstellen van elektr. lampen ... met omhulling van glas
29.56.25	8475	2	2950100	2956900	Mach.ov.indu	Machines voor het vervaardigen/warm bewerken van glas/glaswerk
29.56.25	8479	4000	2950100	2956900	Mach.ov.indu	Machines voor het vervaardigen van touw en kabel
29.56.25	8479	5000	2950100	2956900	Mach.ov.indu	Industriële robots
29.56.25	8479	6000	2950100	2956900	Mach.ov.indu	Toestellen voor het verfrissen van lucht door verdamping
29.56.25	8479	8	2950100	2956900	Mach.ov.indu	Andere machines en mechanische toestellen van hoofdstuk 84, n.e.g.
29.56.26	8475	9000	2950800	2959100	Ond.mach.ov.	Delen v. machines voor het vervaard.v.lampen of warm bewerken van glas
29.56.26	8477	90	2950800	2959100	Ond.mach.ov.	Delen v. machines en toestellen voor het bewerken v.rubber/kunststof
29.56.26	8479	90	2950800	2959100	Ond.mach.ov.	Delen v. machines met een eigen functie, niet elders genoemd.
29.56.9			2950900	2959200	I/r/o ma.ov.	Installatie, reparatie en onderhoud van machines en toestellen voor specifieke doeleinden n.e.g.
29.60.11	8710		2960000	2960100	Pantserwagen	Gevechtswagens en pantserauto's, alsmede delen daarvan
29.60.11	9301	2510	2960000	2960100	Pantserwagen	Gevechtswagens en pantserauto's, alsmede delen daarvan
29.60.12	9301	0000	2960000	2960200	Wapen/munit.	Oorlogswapens, andere dan revolvers, pistolen en blanke wapens
29.60.13	9302		2960000	2960200	Wapen/munit.	Revolvers, pistolen en andere vuurwapens en dergelijke toestellen; andere wapens
29.60.13	9303		2960000	2960200	Wapen/munit.	Revolvers, pistolen en andere vuurwapens en dergelijke toestellen; andere wapens
29.60.13	9304		2960000	2960200	Wapen/munit.	Revolvers, pistolen en andere vuurwapens en dergelijke toestellen; andere wapens
29.60.14	9306		2960000	2960200	Wapen/munit.	Bommen, raketten en andere oorlogsmunitie; patronen, andere munitie en projectielen, alsmede delen daarvan
29.60.15	9305		2960000	2960200	Wapen/munit.	Delen van oorlogswapens en van andere wapens
29.60.9			2960000	2960200	Wapen/munit.	Installatie, reparatie en onderhoud van wapens en wapensystemen

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29.71.11	8418	10	2970000	2971100	Koelkasten	Koelkast-vrieskastcombinaties
29.71.11	8418	2	2970000	2971100	Koelkasten	Koelkasten, voor huishoudelijk gebruik
29.71.11	8418	30	2970000	2971100	Koelkasten	Vrieskisten, capaciteit <= 800 liter
29.71.11	8418	40	2970000	2971100	Koelkasten	Vrieskasten, capaciteit <= 900 liter
29.71.12	8422	1100	2970000	2971800	Ov.el.app.hh	Machines voor het afwassen van vaatwerk, voor huishoudelijk gebruik
29.71.13	8450	1	2970000	2971300	Wasmachines	Wasmachines (ook indien met centrifuge) voor wasgoed, voor huishoudelijk gebruik (capaciteit <= 10 kg droog wasgoed)
29.71.13	8451	21	2970000	2971300	Wasmachines	Droogmachines voor wasgoed, voor huishoudelijk gebruik (capaciteit <= 10 kg droog wasgoed)
29.71.14	6301	1000	2970000	2971800	Ov.el.app.hh	Elektrisch verwarmde dekens
29.71.15	8414	51	2970000	2971800	Ov.el.app.hh	Ventilatoren en damp- en wasemafzuigkappen, voor huishoudelijk gebruik
29.71.15	8414	6000	2970000	2971800	Ov.el.app.hh	Afzuigkappen, voor huishoudelijk gebruik
29.71.21	8509	10	2970000	2971800	Ov.el.app.hh	Stofzuigers
29.71.21	8509	2000	2970000	2971800	Ov.el.app.hh	Vloerwrijvers, boenmachines
29.71.21	8509	3000	2970000	2971800	Ov.el.app.hh	Toestellen voor het vermalen van keukenafval
29.71.21	8509	4000	2970000	2971800	Ov.el.app.hh	Maal- en mengapparaten voor voeding en genotmiddelen; vruchten-/groentenpersen
29.71.21	8509	8000	2970000	2971800	Ov.el.app.hh	Andere elektromechanische toestellen voor huishoudelijk gebruik, met ingebouwde elektromotor
29.71.22	8510	1000	2970000	2971800	Ov.el.app.hh	Scheerapparaten
29.71.22	8510	2000	2970000	2971800	Ov.el.app.hh	Tondeuses
29.71.22	8510	3000	2970000	2971800	Ov.el.app.hh	Epileerapparaten
29.71.23	8516	3	2970000	2971800	Ov.el.app.hh	Elektrothermische toestellen voor haarbehandeling of voor het drogen van handen
29.71.23	8516	40	2970000	2971800	Ov.el.app.hh	Elektrische strijkijzers
29.71.24	8516	7	2970000	2971400	Elek.kookapp	Andere elektrothermische toestellen
29.71.25	8516	10	2970000	2971800	Ov.el.app.hh	Elektrische geisers en andere elektrische heetwatertoestellen en elektrische dompelaars
29.71.26	8516	2	2970000	2971800	Ov.el.app.hh	Elektrische toestellen voor de verwarming van woonruimten of voor bodemverwarming
29.71.27	8516	5000	2970000	2971400	Elek.kookapp	Microgolfovens
29.71.28	8516	60	2970000	2971400	Elek.kookapp	Andere ovens, fornuizen, komforen en grilleerapparaten
29.71.29	8516	80	2970000	2971900	Ond.el.ap.hh	Verwarmingselementen
29.71.30	8509	90	2970000	2971900	Ond.el.ap.hh	Delen van elektrische huishoudapparaten (stofzuigers, vloerwrijvers, keukenmachines e.a.toest.) met ingebouwde elektromotor
29.71.30	8510	9000	2970000	2971900	Ond.el.ap.hh	Delen van elektrische scheerapparaten en tondeuses
29.71.30	8516	9000	2970000	2971900	Ond.el.ap.hh	Delen van elektrische huishoudapparaten zoals geiser, dompelaar, droogkap, strijkijzer, magnetron, fornuis, grill, koffiezetapp., bro
29.72.1	7321		2970000	2972000	Hh.verw/kook	Andere toestellen voor huishoudelijk gebruik, voor gas of voor gas en andere brandstof, voor vloeibare brandstof of voor vast
29.72.1	7321		2970000	2972000	Hh.verw/kook	Kooktoestellen en bordenwarmers voor huishoudelijk gebruik, van ijzer, staal of koper, niet-elektrisch
29.72.1	7322	90	2970000	2972000	Hh.verw/kook	Ketels voor centrale verwarming, die zowel heet water als lagedrukstoom kunnen produceren, van ijzer of van staal, niet-elektr.
29.72.1	7417		2970000	2972000	Hh.verw/kook	Kooktoestellen en bordenwarmers voor huishoudelijk gebruik, van ijzer, staal of koper, niet-elektrisch
29.72.1	8419	1	2970000	2972000	Hh.verw/kook	Geisers en andere heetwatertoestellen, niet-elektrisch
29.72.20	7321		2970000	2972000	Hh.verw/kook	Delen van kachels, kookketels, bordenwarmers en dergelijke niet-elektrische huishoudapparaten
30.01			3000000	3001000	Kantoormach.	Installatie van kantoormachines
30.01	8443	1200	3000000	3001000	Kantoormach.	Machines en toestellen voor offsetdruk, gevoed met vellen, voor kantoorgebruik
30.01	8469		3000000	3001000	Kantoormach.	Schrijfmachines en tekstverwerkende machines
30.01	8470		3000000	3001000	Kantoormach.	Rekenmachines, boekhoudmachines, kasregisters en dergelijke machines, met rekenmechanisme
30.01	8472		3000000	3001000	Kantoormach.	Andere kantoormachines
30.01	9009		3000000	3001000	Kantoormach.	Fotokopieerapparaten werkend met een optisch systeem of voor contactdruk, alsmede thermo-kopieerapparaten en delen hiervan
30.02			3000000	3002000	Computers	Installatie van computers en andere gegevensverwerkende machines
30.02	8471		3000000	3002000	Computers	Magnetische en optische lezers; gegevensverwerkende machines; geheugeneenheden

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30.02	8473		3000000	3002000	Computers	Delen en toebehoren van gegevensverwerkende machines
31.10.10	8501		3110000	3110100	Elektromotor	Motoren met een vermogen =< 37,5 W; andere gelijkstroommotoren; gelijkstroomgeneratoren
31.10.2	8501		3110000	3110100	Elektromotor	Wisselstroommotoren, -generatoren en universele motoren met een vermogen > 37,5W
31.10.3	8502		3110000	3110100	Elektromotor	Generatoraggregaten aangedreven door een zuigermotor
31.10.4	8504	2	3110000	3110200	Transformat.	Transformatoren met vloeistofisolatie
31.10.4	8504	3	3110000	3110200	Transformat.	Andere transformatoren
31.10.50	8504	10	3110000	3110200	Transformat.	Ballasten voor ontladingslampen en -buizen; statische omvormers; andere smoorspoelen en andere zelfinductiespoelen
31.10.50	8504	40	3110000	3110200	Transformat.	Ballasten voor ontladingslampen en -buizen; statische omvormers; andere smoorspoelen en andere zelfinductiespoelen
31.10.50	8504	50	3110000	3110200	Transformat.	Ballasten voor ontladingslampen en -buizen; statische omvormers; andere smoorspoelen en andere zelfinductiespoelen
31.10.6	8503		3110000	3110900	Ond.elmo/tra	Delen van elektromotoren, elektrische generatoren en dergelijke
31.10.6	8504	90	3110000	3110900	Ond.elmo/tra	Delen van transformatoren, statische omvormers en smoorspoelen en zelfinductiespoelen
31.10.9			3110000	3110900	Ond.elmo/tra	Installatie, reparatie en onderhoud van elektromotoren, elektrische generatoren en elektrische transformatoren
31.20.10	8535		3190000	3120100	Schakel/verd	Toestellen voor het inschakelen, uitschakelen, aansluiten of verdelen van of voor het beveiligen tegen elektr. stroom >1000 V
31.20.2	8536		3190000	3120100	Schakel/verd	Toestellen voor het inschakelen, uitschakelen, aansluiten of verdelen van of voor het beveiligen tegen elektr. stroom <1000 V
31.20.3	8537		3190000	3120100	Schakel/verd	Borden, panelen e.d., voorzien van schakelapparaten, enz., voor een spanning =< 1000 V
31.20.40	8538		3190000	3120900	Ond.sch/verd	Delen van schakel- en verdeelinrichtingen
31.20.9			3190000	3120900	Ond.sch/verd	Installatie, reparatie en onderhoud van schakel- en verdeelinrichtingen
31.30	8544	1	3190000	3130000	Geisol.kabel	Geïsoleerd wikkeldraad
31.30	8544	2000	3190000	3130000	Geisol.kabel	Coaxiaalkabel en andere coaxiale geleiders van elektriciteit
31.30	8544	4	3190000	3130000	Geisol.kabel	Andere geleiders van elektriciteit, voor een spanning =< 1000 V
31.30	8544	5	3190000	3130000	Geisol.kabel	Andere geleiders van elektriciteit, voor een spanning =< 1000 V
31.30	8544	60	3190000	3130000	Geisol.kabel	Geleiders van elektriciteit, voor een spanning > 1000 V
31.30	8544	7000	3190000	3130000	Geisol.kabel	Optische-vezelkabel bestaande uit individueel omhulde vezels
31.40.11	8506		3190000	3140000	Batterijen	Elektrische elementen en elektrische batterijen, =< 300 cm3
31.40.12	8506		3190000	3140000	Batterijen	Elektrische elementen en elektrische batterijen, met een volume, gemeten aan de buitenzijde, > 300 cm3
31.40.13	8506		3190000	3140000	Batterijen	Delen van elektrische elementen en elektrische batterijen
31.40.21	8507		3190000	3140000	Batterijen	Loodaccumulatoren van de soort gebruikt voor het starten van zuigermotoren
31.40.22	8507		3190000	3140000	Batterijen	Andere loodaccumulatoren
31.40.23	8507		3190000	3140000	Batterijen	Nikkel-cadium- en nikkel-ijzeraccumulatoren en andere elektrische accumulatoren
31.40.24	8507		3190000	3140000	Batterijen	Delen van elektrische accumulatoren (inclusief scheiplaten)
31.50.11	8539	10	3150000	3150190	Ov.elek.lamp	‘Sealed beam’-lampen
31.50.12	8539	2	3150000	3150190	Ov.elek.lamp	Halogeenlampen met gloeidraad van wolfraam
31.50.13	8539	2	3150000	3150190	Ov.elek.lamp	Gloeilampen en -buizen met een vermogen =< 200 W en voor een spanning > 100 V n.e.g.
31.50.14	8539	2	3150000	3150190	Ov.elek.lamp	Gloeilampen, n.e.g.
31.50.15.10	8539	3	3150000	3150150	Tl-buizen ed	Fluorescentielampen met verhitte kathode, met twee lampvoeten
31.50.15.30	8539	3	3150000	3150150	Tl-buizen ed	Andere fluorescentielampen met verhitte kathode
31.50.15.5	8539	3	3150000	3150150	Tl-buizen ed	Gasontladingslampen en -buizen, excluding die voor ultraviolette stralen
31.50.15.70	8539	4	3150000	3150190	Ov.elek.lamp	Lampen en buizen voor ultraviolette of infrarode stralen; booglampen
31.50.2	8513	1000	3150000	3150200	Verlicht.art	Draadbare elektrische lampen, werkend met batterijen, accumulatoren of ingebouwde dynamo
31.50.2	9405	10	3150000	3150200	Verlicht.art	Luchters en andere elektrische plafond- en wandlampen
31.50.2	9405	20	3150000	3150200	Verlicht.art	Elektrische tafel-, bed- en bureaulampen; elektrische staande lampen, van kunststof

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31.50.2	9405	5000	3150000	3150200	Verlicht.art	Niet-elektrische verlichtingstoestellen
31.50.2	9405	60	3150000	3150200	Verlicht.art	Lichtreclames, verlichte aanwijzingsborden en dergelijke artikelen, van kunststof
31.50.3	9006	6200	3150000	3150200	Verlicht.art	Flitslampjes, flitsblokjes en dergelijke
31.50.3	9405	3000	3150000	3150200	Verlicht.art	Elektrische guirlandes van de soort gebruikt voor kerstboomverlichting
31.50.3	9405	40	3150000	3150200	Verlicht.art	Andere elektrische verlichtingstoestellen
31.50.4	8513	9000	3150000	3150400	Ond.verl.art	Delen van verlichtingstoestellen
31.50.4	8539	90	3150000	3150400	Ond.verl.art	Delen van gloeilampen en -buizen en van gasontladingslampen en -buizen
31.50.4	9405	99	3150000	3150400	Ond.verl.art	Delen van verlichtingstoestellen
31.61	8511		3190000	3161000	El.prod.voer	Ontstekingsbougies, magneto's, vliegwielmagneten, stroomverdelers, ontstekingsspoelen, startmotoren en andere generatoren
31.61	8512		3190000	3161000	El.prod.voer	Verlichtingstoestellen en toestellen voor het geven van zichtbare signalen; ruitenwissers e.d.
31.61	8544	30	3190000	3161000	El.prod.voer	Bougiekabelsets en andere kabelbundels (kabelbomen), van de soort gebruikt in vervoermiddelen
31.62.11	8530	1000	3190000	3162010	Ov.elek.prod	Elektrische toestellen voor hoorbare of voor zichtbare signalen, andere dan die voor rijwielen of voor motorvoertuigen
31.62.11	8530	8000	3190000	3162010	Ov.elek.prod	Elektrische toestellen voor hoorbare of voor zichtbare signalen, andere dan die voor rijwielen of voor motorvoertuigen
31.62.11	8531	10	3190000	3162010	Ov.elek.prod	Elektrische toestellen voor hoorbare of voor zichtbare signalen, andere dan die voor rijwielen of voor motorvoertuigen
31.62.11	8531	20	3190000	3162010	Ov.elek.prod	Elektrische toestellen voor hoorbare of voor zichtbare signalen, andere dan die voor rijwielen of voor motorvoertuigen
31.62.11	8531	80	3190000	3162010	Ov.elek.prod	Elektrische toestellen voor hoorbare of voor zichtbare signalen, andere dan die voor rijwielen of voor motorvoertuigen
31.62.12	8505		3190000	3162010	Ov.elek.prod	Permanente magneten; elektromagnetische koppelingen, gangwissels en remmen; lastmagneten; delen daarvan
31.62.13	8543	1	3190000	3162010	Ov.elek.prod	Elektrische machines, apparaten en toestellen, met een eigen functie
31.62.13	8543	2000	3190000	3162010	Ov.elek.prod	Elektrische machines, apparaten en toestellen, met een eigen functie
31.62.13	8543	30	3190000	3162010	Ov.elek.prod	Elektrische machines, apparaten en toestellen, met een eigen functie
31.62.13	8543	4000	3190000	3162010	Ov.elek.prod	Elektrische machines, apparaten en toestellen, met een eigen functie
31.62.13	8543	8	3190000	3162010	Ov.elek.prod	Elektrische machines, apparaten en toestellen, met een eigen functie
31.62.14	8546	90	3190000	3162010	Ov.elek.prod	Isolatoren voor elektriciteit
31.62.14	8547	9000	3190000	3162010	Ov.elek.prod	Isolerende werkstukken, n.e.g., voor elektrische mach., enz.; isolatiebuizen, enz.
31.62.15	8545		3190000	3162090	Ond.ov.el.pr	Koolelektroden en andere artikelen van grafiet of andere koolstof voor elektrisch gebruik
31.62.16	8530	9000	3190000	3162090	Ond.ov.el.pr	Delen van andere elektrische benodigdheden; elektrische delen van, n.e.g., van machines of apparaten
31.62.16	8531	90	3190000	3162090	Ond.ov.el.pr	Delen van andere elektrische benodigdheden; elektrische delen van, n.e.g., van machines of apparaten
31.62.16	8543	90	3190000	3162090	Ond.ov.el.pr	Delen van andere elektrische benodigdheden; elektrische delen van, n.e.g., van machines of apparaten
31.62.16	8548		3190000	3162090	Ond.ov.el.pr	Delen van andere elektrische benodigdheden; elektrische delen van, n.e.g., van machines of apparaten
31.62.9			3190000	3162090	Ond.ov.el.pr	Installatie, reparatie en onderhoud van andere elektrische benodigdheden n.e.g.
32.10.1	8532		3210000	3210900	Ov.elektron.	Vaste condensatoren, berekend op gebruik bij 50/60 Hz, met een blind vermogen > 0,5 kvar
32.10.1	8532		3210000	3210900	Ov.elektron.	Andere vaste condensatoren
32.10.1	8532		3210000	3210900	Ov.elektron.	Regelbare condensatoren en instelbare condensatoren
32.10.20	8533		3210000	3210900	Ov.elektron.	Elektrische weerstanden (andere dan verwarmingsweerstanden)
32.10.30	8534		3210000	3210900	Ov.elektron.	Gedrukte schakelingen
32.10.4	8540		3210000	3210900	Ov.elektron.	Kathodestraalbuizen voor ontvangtoestellen voor televisie; buizen voor televisiecamera's; andere kathodestraalbuizen
32.10.4	8540		3210000	3210900	Ov.elektron.	Magnetrons, klystrons, microgolfbuizen en andere buizen
32.10.5	8541		3210000	3210900	Ov.elektron.	Dioden; transistors; thyristors, diacs en triacs

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32.10.5	8541		3210000	3210900	Ov.elektron.	Halfgeleiderelementen; luminescentiedioden; gemonteerde piëzo-elektrische kristallen; delen daarvan
32.10.60	8542	1	3210000	3210600	Ic's	Monolithische geïntegreerde schakelingen (digitale en andere)
32.10.60	8542	30	3210000	3210600	Ic's	Andere monolithische geïntegreerde schakelingen (digitale en andere)
32.10.60	8542	40	3210000	3210600	Ic's	Hybride geïntegreerde schakelingen
32.10.60	8542	5000	3210000	3210600	Ic's	Andere geïntegreerde schakelingen en micro-assemblages
32.10.7	8532		3210000	3210900	Ov.elektron.	Delen van elektrische condensatoren
32.10.7	8533		3210000	3210900	Ov.elektron.	Delen van elektrische weerstanden, reostaten en potentiometers
32.10.7	8540		3210000	3210900	Ov.elektron.	Andere delen van elektronenbuizen en andere elektronische onderdelen n.e.g.
32.10.7	8541		3210000	3210900	Ov.elektron.	Andere delen van elektronenbuizen en andere elektronische onderdelen n.e.g.
32.10.7	8542	9000	3210000	3210900	Ov.elektron.	Andere delen van elektronenbuizen en andere elektronische onderdelen n.e.g.
32.20.11	8525	10	3220000	3220110	Zendtoestel	Zendtoestellen voor radiotelefonie, radiotelegrafie, radio-omroep of televisie
32.20.11	8525	20	3220000	3220110	Zendtoestel	Zendtoestellen voor radiotelefonie, radiotelegrafie, radio-omroep of televisie
32.20.12	8525	30	3220000	3220120	Tv-camera's	Televisiecamera's
32.20.12	8525	4010	3220000	3220120	Tv-camera's	Videocamera's
32.20.12	8525	4091	3220000	3220120	Tv-camera's	Videocamera's
32.20.20	8517	1	3220000	3220200	Telefoon	Elektrische toestellen voor lijntelefonie en voor lijntelegrafie
32.20.20	8517	2	3220000	3220200	Telefoon	Elektrische toestellen voor lijntelefonie en voor lijntelegrafie
32.20.20	8517	3000	3220000	3220200	Telefoon	Elektrische toestellen voor lijntelefonie en voor lijntelegrafie
32.20.20	8517	50	3220000	3220200	Telefoon	Elektrische toestellen voor lijntelefonie en voor lijntelegrafie
32.20.20	8517	80	3220000	3220200	Telefoon	Elektrische toestellen voor lijntelefonie en voor lijntelegrafie
32.20.30	8517	90	3220000	3220300	Ond.telefoon	Delen van elektrische toestellen voor telefonie en telegrafie
32.20.9			3220000	3220110	Zendtoestel	Installatie, reparatie en onderhoud van zendtoestellen voor televisie en radio
32.30.1	8527		3230000	3230100	Radio's	Ontvangtoestellen voor radio-omroep
32.30.2	8528		3230000	3230200	Televisies	Ontvangtoestellen voor televisie
32.30.3	8519		3230000	3230300	Audio/video	Platenspelers, elektrogrammofoons, cassettespelers en andere toestellen voor het weergeven van geluid
32.30.3	8520		3230000	3230300	Audio/video	Toestellen voor het opnemen van geluid op magneetbanden en andere toestellen voor het opnemen van geluid
32.30.3	8521		3230000	3230300	Audio/video	Video-opname en videoweergaveapparaten
32.30.3	8525	4099	3230000	3230300	Audio/video	Video-opname en videoweergaveapparaten
32.30.41	8518	10	3230000	3230300	Audio/video	Microfoons en statieven daarvoor
32.30.42	8518	2	3230000	3230300	Audio/video	Luidsprekers
32.30.42	8518	30	3230000	3230300	Audio/video	Hoofd- en oortelefoons, ook indien gecombineerd met een microfoon
32.30.43	8518	40	3230000	3230300	Audio/video	Elektrische audiofrequentversterkers; elektrische geluidversterkers
32.30.43	8518	50	3230000	3230300	Audio/video	Elektrische audiofrequentversterkers; elektrische geluidversterkers
32.30.44	8527		3230000	3230100	Radio's	Ontvangtoestellen voor radiotelefonie of voor radiotelegrafie n.e.g.
32.30.51	8518	9000	3230000	3230800	Ond.radio/tv	Delen en toebehoren van audio- en videoapparatuur
32.30.51	8522		3230000	3230800	Ond.radio/tv	Delen en toebehoren van audio- en videoapparatuur
32.30.52	8529		3230000	3230800	Ond.radio/tv	Antennes en delen daarvan; andere delen van toestellen van de posten 8525-8528
32.30.9			3230000	3230800	Ond.radio/tv	Installatie, reparatie en onderhoud van radio-, televisie-, audio- en videoapparatuur voor professioneel gebruik
33.10			3310000	3310000	Med.instrum	Installatie, reparatie en onderhoud van medische apparatuur en instrumenten
33.10	8419	2000	3310000	3310000	Med.instrum	Sterilisatoren voor medisch, chirurgisch of laboratoriumgebruik
33.10	9018		3310000	3310000	Med.instrum	Instrumenten, apparaten en toestellen voor de geneeskunde, chirurgie, tandheelkunde of voor de veeartsenijkunde
33.10	9019		3310000	3310000	Med.instrum	Therapeutische toestellen
33.10	9020		3310000	3310000	Med.instrum	Ademhalingstoestellen
33.10	9021		3310000	3310000	Med.instrum	Hoorapparaten; hartstimulatoren; orthopedische artikelen en toestellen; tandprothesen; andere prothesen n.e.g.

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33.10	9022		3310000	3310000	Med.instrum	Röntgentoestellen en toestellen waarbij gebruik wordt gemaakt van alfa-, beta- of gammastralen
33.10	9402		3310000	3310000	Med.instrum	Tandartsstoelen, kappersstoelen en dergelijke; delen daarvan
33.20.1	9014	10	3390000	3320100	Meet/regelap	Kompassen; andere instrumenten, apparaten en toestellen voor de navigatie
33.20.1	9014	20	3390000	3320100	Meet/regelap	Kompassen; andere instrumenten, apparaten en toestellen voor de navigatie
33.20.1	9014	8000	3390000	3320100	Meet/regelap	Kompassen; andere instrumenten, apparaten en toestellen voor de navigatie
33.20.1	9015	10	3390000	3320100	Meet/regelap	Andere instrumenten, apparaten en toestellen voor geodesie, topografie, landmeten, hydrografie, oceanografie, hydrologie, meteorologie, geofysica, fotogrammetrie
33.20.1	9015	20	3390000	3320100	Meet/regelap	Andere instrumenten, apparaten en toestellen voor geodesie, topografie, landmeten, hydrografie, oceanografie, hydrologie, meteorologie, geofysica, fotogrammetrie
33.20.1	9015	30	3390000	3320100	Meet/regelap	Andere instrumenten, apparaten en toestellen voor geodesie, topografie, landmeten, hydrografie, oceanografie, hydrologie, meteorologie, geofysica, fotogrammetrie
33.20.1	9015	40	3390000	3320100	Meet/regelap	Andere instrumenten, apparaten en toestellen voor geodesie, topografie, landmeten, hydrografie, oceanografie, hydrologie, meteorologie, geofysica, fotogrammetrie
33.20.1	9015	80	3390000	3320100	Meet/regelap	Andere instrumenten, apparaten en toestellen voor geodesie, topografie, landmeten, hydrografie, oceanografie, hydrologie, meteorologie, geofysica, fotogrammetrie
33.20.20	8526		3390000	3320200	Navigatie ap	Radartoestellen, toestellen voor radionavigatie en toestellen voor radioafstandsbediening
33.20.3	9016		3390000	3320100	Meet/regelap	Balansen met een gewichtsgevoeligheid van 5 cg of beter
33.20.3	9017	1000	3390000	3320100	Meet/regelap	Tekentafels en tekenmachines en andere tekeninstrumenten, aftekeninstrumenten en rekeninstrumenten
33.20.3	9017	20	3390000	3320100	Meet/regelap	Tekentafels en tekenmachines en andere tekeninstrumenten, aftekeninstrumenten en rekeninstrumenten
33.20.3	9017	30	3390000	3320100	Meet/regelap	Handinstrumenten voor lengtemeting
33.20.3	9017	80	3390000	3320100	Meet/regelap	Handinstrumenten voor lengtemeting
33.20.4	9030	10	3390000	3320100	Meet/regelap	Meet- en detectietoestellen en -instrumenten voor ioniserende stralen
33.20.4	9030	20	3390000	3320100	Meet/regelap	Kathodestraaloscilloscopen en kathodestraaloscillografen
33.20.4	9030	3	3390000	3320100	Meet/regelap	Instrumenten voor het meten van elektrische grootheden zonder registreerinrichting
33.20.4	9030	40	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor de telecommunicatietechniek
33.20.4	9030	8	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor het meten of verifiëren van elektrische grootheden n.e.g.
33.20.5	9025	1	3390000	3320100	Meet/regelap	Hydrometers, thermometers, pyrometers, barometers, hygrometers en psychrometers
33.20.5	9025	80	3390000	3320100	Meet/regelap	Hydrometers, thermometers, pyrometers, barometers, hygrometers en psychrometers
33.20.5	9026	10	3390000	3320100	Meet/regelap	Instrumenten voor het meten of het verifiëren van de doorstroming, het peil, de druk of andere variabele karakteristieken van vloeistoffen of van gassen
33.20.5	9026	20	3390000	3320100	Meet/regelap	Instrumenten voor het meten of het verifiëren van de doorstroming, het peil, de druk of andere variabele karakteristieken van vloeistoffen of van gassen
33.20.5	9026	80	3390000	3320100	Meet/regelap	Instrumenten voor het meten of het verifiëren van de doorstroming, het peil, de druk of andere variabele karakteristieken van vloeistoffen of van gassen
33.20.5	9027	10	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuurkundige of scheikundige analyse n.e.g.
33.20.5	9027	20	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuurkundige of scheikundige analyse n.e.g.
33.20.5	9027	3000	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuurkundige of scheikundige analyse n.e.g.
33.20.5	9027	4000	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuurkundige of scheikundige analyse n.e.g.
33.20.5	9027	5000	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuurkundige of scheikundige analyse n.e.g.
33.20.5	9027	80	3390000	3320100	Meet/regelap	Instrumenten, apparaten en toestellen voor natuurkundige of scheikundige analyse n.e.g.
33.20.6	9012	1000	3390000	3320100	Meet/regelap	Microscopen (andere dan optische) en diffractieapparaten
33.20.6	9024	10	3390000	3320100	Meet/regelap	Machines, apparaten en toestellen voor het onderzoek van de mechanische eigenschappen van materialen
33.20.6	9024	80	3390000	3320100	Meet/regelap	Machines, apparaten en toestellen voor het onderzoek van de mechanische eigenschappen van materialen

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33.20.6	9028	1000	3390000	3320100	Meet/regelap	Verbruiks- en productiemeters voor gassen, voor vloeistoffen of voor elektriciteit
33.20.6	9028	2000	3390000	3320100	Meet/regelap	Verbruiks- en productiemeters voor gassen, voor vloeistoffen of voor elektriciteit
33.20.6	9028	30	3390000	3320100	Meet/regelap	Verbruiks- en productiemeters voor gassen, voor vloeistoffen of voor elektriciteit
33.20.6	9029	10	3390000	3320100	Meet/regelap	Toerentellers, productietellers, taximeters; snelheidsmeters en tachometers; stroboscopen
33.20.6	9029	20	3390000	3320100	Meet/regelap	Toerentellers, productietellers, taximeters; snelheidsmeters en tachometers; stroboscopen
33.20.6	9031	1000	3390000	3320100	Meet/regelap	Machines voor het uitbalanceren van mechanische delen
33.20.6	9031	2000	3390000	3320100	Meet/regelap	Proefbanken
33.20.6	9031	3000	3390000	3320100	Meet/regelap	Profielprojectietoestellen
33.20.6	9031	4	3390000	3320100	Meet/regelap	Optische meet- of verificatie-instrumenten, -apparaten en -toestellen, n.e.g.
33.20.6	9031	80	3390000	3320100	Meet/regelap	Andere meet- of verificatie-instrumenten, enz.
33.20.70	9032	10	3390000	3320100	Meet/regelap	Automatische regelaars
33.20.70	9032	20	3390000	3320100	Meet/regelap	Automatische regelaars
33.20.70	9032	8	3390000	3320100	Meet/regelap	Automatische regelaars
33.20.8	9012	9000	3390000	3320800	Ond.meet/reg	Delen en toebehoren van microscopen n.e.g. en van diffractieapparaten
33.20.8	9014	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32, 33.20.33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9015	9000	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32, 33.20.33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9017	9000	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32, 33.20.33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9024	9000	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32, 33.20.33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9025	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32, 33.20.33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9026	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32, 33.20.33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9027	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32, 33.20.33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9028	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.63, 33.20.64
33.20.8	9029	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.63, 33.20.64
33.20.8	9030	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32, 33.20.33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9031	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32, 33.20.33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.8	9032	90	3390000	3320800	Ond.meet/reg	Delen en toebehoren van de instrumenten, apparaten en toestellen van 33.20.7
33.20.8	9033		3390000	3320800	Ond.meet/reg	Delen en toebehoren van de goederen 33.20.1, 33.20.32, 33.20.33 33.20.4, 33.20.5, 33.20.62, 33.20.65; delen n.e.g.
33.20.9			3390000	3320800	Ond.meet/reg	Installatie, reparatie en onderhoud van meet-, regel-, controle- en navigatieapparatuur
33.3			3390000	3330000	Ind.proc.bew	Apparaten voor de bewaking van industriële processen
33.40.1	9001	3000	3340000	3340100	Bril/lenzen	Contactlenzen; brillenglazen van glas; brillenglazen van andere stoffen
33.40.1	9001	40	3340000	3340100	Bril/lenzen	Contactlenzen; brillenglazen van glas; brillenglazen van andere stoffen
33.40.1	9001	50	3340000	3340100	Bril/lenzen	Contactlenzen; brillenglazen van glas; brillenglazen van andere stoffen
33.40.1	9003		3340000	3340100	Bril/lenzen	Monturen en delen van monturen voor brillen of voor dergelijke artikelen
33.40.1	9004		3340000	3340100	Bril/lenzen	Brillen, voor de verbetering van de gezichtsscherpte, voor het beschermen van de ogen, en dergelijke artikelen
33.40.2	9001	10	3340000	3340200	Optische art	Optische vezels, platen of bladen van polariserende stoffen; lenzen, filters en dergelijke
33.40.2	9001	2000	3340000	3340200	Optische art	Optische vezels, platen of bladen van polariserende stoffen; lenzen, filters en dergelijke
33.40.2	9001	90	3340000	3340200	Optische art	Optische vezels, platen of bladen van polariserende stoffen; lenzen, filters en dergelijke
33.40.2	9002	1900	3340000	3340200	Optische art	Optische vezels, platen of bladen van polariserende stoffen; lenzen, filters en dergelijke
33.40.2	9002	2000	3340000	3340200	Optische art	Optische vezels, platen of bladen van polariserende stoffen; lenzen, filters en dergelijke
33.40.2	9002	90	3340000	3340200	Optische art	Optische vezels, platen of bladen van polariserende stoffen; lenzen, filters en dergelijke
33.40.2	9005		3340000	3340200	Optische art	Binocles, verrekijkers en astronomische kijkers; andere astronomische instrumenten; delen daarvan

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33.40.2	9011		3340000	3340200	Optische art	Optische microscopen en delen en toebehoren daarvan
33.40.2	9013		3340000	3340200	Optische art	Elementen met vloeibare kristallen; lasers, andere dan laserdioden; andere optische instrumenten, apparaten en toestellen, n.e.g.
33.40.3	9002	1100	3340000	3340300	Fototech.art	Objectieven voor camera's, voor projectietoestellen of voor vergroting- of verkleiningstoestellen voor de fotografie of voor de cinematografie
33.40.3	9006	10	3340000	3340300	Fototech.art	Fototoestellen van de soort gebruikt voor het vervaardigen van clichés of van drukcilinders
33.40.3	9006	2000	3340000	3340300	Fototech.art	Fototoestellen van de soort gebruikt voor het opnemen van documenten op microformaat
33.40.3	9006	3000	3340000	3340300	Fototech.art	Fototoestellen speciaal ontworpen voor onderwaterfotografie, luchtfotografie, medische en andere bijzondere fotografie
33.40.3	9006	4000	3340000	3340300	Fototech.art	Fototoestellen voor ‘direct-klaar’-fotografie
33.40.3	9006	5	3340000	3340300	Fototech.art	Andere fototoestellen
33.40.3	9006	6100	3340000	3340300	Fototech.art	Elektronische flitstoestellen
33.40.3	9006	6900	3340000	3340300	Fototech.art	Andere flitstoestellen
33.40.3	9006	9	3340000	3340300	Fototech.art	Delen en toebehoren van toestellen van post 9006
33.40.3	9007		3340000	3340300	Fototech.art	Filmcamera's en filmprojectietoestellen
33.40.3	9008		3340000	3340300	Fototech.art	Projectietoestellen voor diapositieven; vergrotings- en verkleiningstoestellen voor de fotografie
33.40.3	9010		3340000	3340300	Fototech.art	Apparaten en uitrustingsstukken voor fotografische laboratoria; n.e.g.
33.40.9			3340000	3340200	Optische art	Reparatie en onderhoud van foto- en filmapparatuur en optische instrumenten voor professioneel gebruik
33.50.1	9101		3390000	3350000	Klok/uurwerk	Polshorloges, zakhorloges, met kast van edel metaal of van metaal geplateerd met edel metaal
33.50.1	9102		3390000	3350000	Klok/uurwerk	Andere polshorloges, zakhorloges en dergelijke, stophorloges daaronder begrepen
33.50.1	9103		3390000	3350000	Klok/uurwerk	Wekkers en klokjes, met horloge-uurwerk; wandklokken; andere klokken
33.50.1	9104		3390000	3350000	Klok/uurwerk	Klokjes voor instrumentenborden en dergelijke klokjes voor automobielen
33.50.1	9105		3390000	3350000	Klok/uurwerk	Wekkers en klokjes, met horloge-uurwerk; wandklokken; andere klokken
33.50.1	9106		3390000	3350000	Klok/uurwerk	Tijdcontroleapparaten en tijdmeters; parkeermeters; schakelklokken en andere toestellen bestemd om een mechanisme op een bepaalde tijd te doen werken, met uurwerk
33.50.1	9107		3390000	3350000	Klok/uurwerk	Tijdcontroleapparaten en tijdmeters; parkeermeters; schakelklokken en andere toestellen bestemd om een mechanisme op een bepaalde tijd te doen werken, met uurwerk
33.50.2	9108		3390000	3350000	Klok/uurwerk	Horloge-uurwerken, compleet en gemonteerd
33.50.2	9109		3390000	3350000	Klok/uurwerk	Andere uurwerken, compleet en gemonteerd
33.50.2	9110		3390000	3350000	Klok/uurwerk	Complete, niet-complete en onafgewerkte uurwerken, niet-gemonteerd of gedeeltelijk gemonteerd
33.50.2	9111		3390000	3350000	Klok/uurwerk	Kasten voor horloges en voor klokken, en delen daarvan
33.50.2	9112		3390000	3350000	Klok/uurwerk	Kasten voor horloges en voor klokken, en delen daarvan
33.50.2	9113	10	3390000	3350000	Klok/uurwerk	Horloge banden van edelmetaal en delen daarvan
33.50.2	9113	2000	3390000	3350000	Klok/uurwerk	Horloge banden van metaal en delen daarvan
33.50.2	9114		3390000	3350000	Klok/uurwerk	Andere delen voor de uurwerkmakerij
33.50.9			3390000	3350000	Klok/uurwerk	Installatie, reparatie en onderhoud van tijdmetingsinstrumenten, -apparaten en -toestellen voor gebruik in de industrie
34.10.1	8407	3	3499000	3410100	Verbr.motor	Zuigermotoren met vonkontsteking, voor voertuigen
34.10.1	8408	20	3499000	3410100	Verbr.motor	Zuigermotoren met zelfontsteking (diesel), voor voertuigen
34.10.21	8703	2110	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met vonkontsteking, cilinderinhoud < 1500cc, nieuw
34.10.21	8703	221	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met vonkontsteking, cilinderinhoud < 1500cc, nieuw
34.10.22	8703	231	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met vonkontsteking, cilinderinhoud => 1500cc, nieuw
34.10.22	8703	2410	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met vonkontsteking, cilinderinhoud => 1500cc, nieuw
34.10.23	8703	3110	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met zelfontsteking (diesel of semi-dieselmotor), nieuw
34.10.23	8703	321	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met zelfontsteking (diesel of semi-dieselmotor), nieuw
34.10.23	8703	331	3410200	3410200	Pers. auto's	Automobielen met zuigermotor met zelfontsteking (diesel

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						of semi-dieselmotor), nieuw
34.10.24	8703	90	3410200	3410200	Pers. auto's	Andere automobielen voor het vervoer van personen, n.e.g.
34.10.25	8703	2190	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, met vonkontsteking cilinderinhoud <= 1000 cm3
34.10.25	8703	2290	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, met vonkontsteking cilinderinhoud > 1000 cm3 maar <= 1500 cm3
34.10.25	8703	2390	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, met vonkontsteking cilinderinhoud > 1500 cm3 maar <= 3000 cm3
34.10.25	8703	2490	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, met vonkontsteking cilinderinhoud > 3000 cm3
34.10.25	8703	3190	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, (semi-)diesel cilinderinhoud <= 1500 cm3
34.10.25	8703	3290	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, (semi-)diesel cilinderinhoud > 1500 maar <= 2500 cm3
34.10.25	8703	3390	9991740	9991740	2e-h ps.auto	Gebruikte automobielen voor het vervoer van personen, (semi-)diesel cilinderinhoud > 2500 cm3
34.10.30	8702		3491000	3410300	Autobussen	Automobielen voor het vervoer van tien of meer personen
34.10.41	8704	2110	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2131	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2191	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2210	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2291	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2310	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.41	8704	2391	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met zelfontsteking (diesel of semi-diesel), nieuw
34.10.42	8704	3110	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.42	8704	3131	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.42	8704	3191	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.42	8704	3210	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.42	8704	3291	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.42	8704	9000	3491000	3410400	Vr.auto's ed	Automobielen voor goederenvervoer, met een motor met vonkontsteking; andere, nieuw
34.10.43	8704	2139	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, diesel/max.gewicht <= 5 ton/cilinderinhoud >2500 cm3
34.10.43	8704	2199	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, diesel/max.gewicht <= 5 ton/cilinderinhoud <=2500 cm3
34.10.43	8704	2299	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, diesel/max.gewicht > 5 ton maar <=20 ton
34.10.43	8704	2399	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, diesel/max.gewicht > 20 ton
34.10.43	8704	3139	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, vonkontsteking/max.gewicht <= 5 ton/cilinderinhoud >2800 cm3
34.10.43	8704	3199	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, vonkontsteking/max.gewicht <= 5 ton/cilinderinhoud <=2800 cm3
34.10.43	8704	3299	9991750	9991750	2e-h vr.auto	Gebruikte automobielen voor goederenvervoer, vonkontsteking/max.gewicht > 5 ton
34.10.44	8701	20	3491000	3410400	Vr.auto's ed	Trekkers (wegtractors) voor opleggers
34.10.45	8706		3491000	3410400	Vr.auto's ed	Chassis met motor, voor motorvoertuigen
34.10.51	8704	10	3491000	3410400	Vr.auto's ed	Dumpers ontworpen voor gebruik in het terrein
34.10.52	8705		3491000	3410500	Ov. auto's	Kraanauto's
34.10.53	8703	10	3410200	3410200	Pers. auto's	Voertuigen ontworpen voor het zich verplaatsen op sneeuw, op golfvelden e.d., met motor
34.10.54	8705		3491000	3410500	Ov. auto's	Automobielen voor bijzondere doeleinden n.e.g.
34.20.10	8707		3499000	3420100	Carrosserie	Carrosserieën voor motorvoertuigen
34.20.21	8609		3491000	3420290	Ov.aanhangw.	Containers en dergelijke laadkisten ingericht voor het vervoer met elk vervoermiddel
34.20.22	8716	10	3491000	3420220	Caravans ed.	Aanhangwagens en opleggers van het caravan-type, die als

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						woonruimte worden gebruikt of om te kamperen
34.20.23	8716	3	3491000	3420290	Ov.aanhangw.	Andere aanhangwagens en opleggers
34.20.23	8716	4000	3491000	3420290	Ov.aanhangw.	Andere aanhangwagens en opleggers
34.20.30	8716	90	3499000	3420300	Ond.aanhangw	Delen van aanhangwagens en opleggers; delen van andere voertuigen zonder eigen beweegkracht
34.30.1	8409	9	3499000	3430100	Onderd.motor	Delen voor zuigermotoren met vonkontsteking
34.30.20	7115	1000	3499000	3430200	Onderd. auto	Katalysatoren
34.30.20	8708		3499000	3430200	Onderd. auto	Andere delen en toebehoren n.e.g. van motorvoertuigen
34.30.30	8708		3499000	3430200	Onderd. auto	Veiligheidsgordels en delen en toebehoren van carrosserieën (incl. cabines)
35.11.10	8906	0010	3511000	3511100	Oorlogsschip	Oorlogsschepen
35.11.21.30	8901	1010	3511000	3511210	Zeeschepen	Veerboten en andere schepen, hoofdzakelijk voor personenvervoer, nieuwbouw, zeegaand
35.11.21.90	8901	1090	3512000	3511220	Schepen binn	Veerboten en andere schepen, hoofdzakelijk voor personenvervoer, nieuwbouw, binnenvaart
35.11.22.30	8901	2010	3511000	3511210	Zeeschepen	Tankschepen, zeegaand
35.11.22.90	8901	2090	3512000	3511220	Schepen binn	Tankschepen, nieuwbouw, binnenvaart
35.11.23.30	8901	3010	3511000	3511210	Zeeschepen	Koelschepen, andere dan tankschepen, nieuwbouw, zeevaart
35.11.23.90	8901	3090	3512000	3511220	Schepen binn	Koelschepen, andere dan tankschepen, nieuwbouw, binnenvaart
35.11.24.10	8901	9010	3511000	3511210	Zeeschepen	Bulkschepen, nieuwbouw, zeegaand
35.11.24.20	8901	9010	3511000	3511210	Zeeschepen	Gecombineerde vrachtschepen, nieuwbouw, zeegaand
35.11.24.30	8901	9010	3511000	3511210	Zeeschepen	Vrachtschepen voor stukgoederen, nieuwbouw, zeegaand
35.11.24.40	8901	9010	3511000	3511210	Zeeschepen	Integrale containerschepen, nieuwbouw, zeegaand
35.11.24.50	8901	9010	3511000	3511210	Zeeschepen	Roll-on roll-off schepen, nieuwbouw, zeegaand
35.11.24.60	8901	9010	3511000	3511210	Zeeschepen	Vrachtschepen voor het vervoer van voertuigen, nieuwbouw, zeegaand
35.11.24.73	8901	9010	3511000	3511210	Zeeschepen	LPG-tankschepen, nieuwbouw, zeegaand
35.11.24.75	8901	9010	3511000	3511210	Zeeschepen	LNG-tankschepen, nieuwbouw, zeegaand
35.11.24.80	8901	909	3512000	3511220	Schepen binn	Andere schepen voor personen- of goederenvervoer, zonder mechanische voortbeweging, nieuwbouw, binnenvaart
35.11.24.90	8901	909	3512000	3511220	Schepen binn	Andere schepen voor personen- of goederenvervoer, met mechanische voortbeweging, nieuwbouw, binnenvaart
35.11.31	8902		3511000	3511300	Ov.drijv.mat	Vissersvaartuigen, nieuwbouw
35.11.32	8904		3511000	3511300	Ov.drijv.mat	Sleepboten en duwboten
35.11.33	8905		3511000	3511300	Ov.drijv.mat	Baggermolens, zandzuigers, lichtschepen, pompboten, drijvende kranen en andere schepen (incl. reddingsboten)
35.11.33	8906	009	3511000	3511300	Ov.drijv.mat	Andere schepen, incl. reddingsboten, andere dan roeiboten
35.11.40	8905		3511000	3511300	Ov.drijv.mat	Boor- en werkeilanden, die al dan niet op de zeebodem geplaatst kunnen worden
35.11.50	8907		3511000	3511300	Ov.drijv.mat	Ander drijvend materieel
35.11.60	8908		9991730	9991730	Sloopschepen	Sloopschepen en ander drijvend materieel bestemd voor de sloop
35.11.9			3519000	3511900	R/o/sl schip	Reparatie en onderhoud, verbouwing en sloop van schepen en drijvend materieel
35.12			3512000	3512000	Plezierboten	Reparatie en onderhoud van plezier- en sportvaartuigen
35.12	8903		3512000	3512000	Plezierboten	Plezier- en sportvaartuigen; roeiboten en kano's
35.20.1	8601		3520000	3520000	Treinen/tram	Elektrische locomotieven en elektrische railtractors
35.20.1	8602		3520000	3520000	Treinen/tram	Andere locomotieven en railtractors; tenders
35.20.2	8603		3520000	3520000	Treinen/tram	Motorwagens voor spoor- en tramwegen en railauto's (andere dan wagens voor onderhoud)
35.20.3	8604		3520000	3520000	Treinen/tram	Wagens voor het onderhoud van spoor- en tramwegen
35.20.3	8605		3520000	3520000	Treinen/tram	Personenrijtuigen, bagagewagens en andere speciale wagens, zonder eigen beweegkracht
35.20.3	8606		3520000	3520000	Treinen/tram	Goederenwagens zonder eigen beweegkracht, voor spoor- en tramwegen
35.20.4	8607		3520000	3520000	Treinen/tram	Delen van rollend spoor- en tramwegmaterieel
35.20.4	8608		3520000	3520000	Treinen/tram	Delen van rollend spoor- en tramwegmaterieel; vast materieel voor spoor- en tramwegen en delen daarvan; mechanische verkeerscontroletoestellen
35.20.9			3520000	3520000	Treinen/tram	Reparatie, onderhoud en verbouwing van rollend spoor- en tramwegmaterieel
35.30.11	8407	10	3530800	3530100	Straalmotor	Zuigermotoren met vonkontsteking voor luchtvaartuigen
35.30.12	8411	1	3530800	3530100	Straalmotor	Turbinestraalmotoren voor luchtvaartuigen
35.30.12	8411	2	3530800	3530100	Straalmotor	Schroefturbines voor luchtvaartuigen
35.30.13	8412	10	3530800	3530100	Straalmotor	Straalmotoren (reactiemotoren), andere dan turbinestraalmotoren

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35.30.14	8805		3530300	3530300	Vliegtuigen	Lanceertoestellen voor luchtvaartuigen; deklandingstoest. e.d.; toest. voor vliegoefeningen op de grond; delen daarvan
35.30.15	8409	10	3530800	3530100	Straalmotor	Delen van motoren met vonkontsteking voor luchtvaartuigen
35.30.16	8411	91	3530800	3530100	Straalmotor	Delen van turbinestraalmotoren en schroefturbines
35.30.2	8801		3530300	3530300	Vliegtuigen	Luchtballons en -schepen, zweefvliegtuigen, deltavliegers e.a. luchtvaartuigen zonder voortbewegingsmechanisme
35.30.3	8802		3530300	3530300	Vliegtuigen	Vliegtuigen en andere luchtvaartuigen met een leeggewicht > 15000 kg, bestemd voor de burgerluchtvaart
35.30.3	8802		3530300	3530300	Vliegtuigen	Vliegtuigen en andere luchtvaartuigen, 2000 kg < leeggewicht =< 15000 kg, bestemd voor de burgerluchtvaart
35.30.3	8802		3530300	3530300	Vliegtuigen	Hefschroefvliegtuigen
35.30.3	8802		3530300	3530300	Vliegtuigen	Vliegtuigen en andere luchtvaartuigen, met een leeggewicht <= 2000 kg, bestemd voor de burgerluchtvaart
35.30.40	8802		3530300	3530300	Vliegtuigen	Ruimtevaartuigen (incl. satellieten) en draagraketten voor ruimtevaartuigen
35.30.50	8803		3530800	3530500	Ond. vliegt.	Delen van lucht- en ruimtevaartuigen met of zonder voortbewegingsmechanisme (excluding motoren)
35.30.9			3530900	3530900	R/o vliegt.	Reparatie en onderhoud, verbouwing van luchtvaartuigen en motoren daarvan
35.41.1	8711		3541100	3541100	Motorfiets	Motorrijwielen en rijwielen met hulpmotor (brommers)
35.41.20	8714	1	3550000	3541200	Ond.motorfts	Delen en toebehoren van motorrijwielen en zijspanwagens (incl. van brommers)
35.42.10	8712		3550000	3542100	Fietsen	Rijwielen zonder motor (incl. bakfietsen)
35.42.20	8714	9	3550000	3542200	Ond.fietsen	Delen en toebehoren van rijwielen zonder motor (incl. van bakfietsen)
35.43	8713		3543000	3543000	Invalidewagn	Invalidenwagens
35.43	8714	2000	3543000	3543000	Invalidewagn	Delen en toebehoren van invalidenwagens
35.50	8716	8000	3550000	3550000	Ov.transport	Kruiwagens, bagagekarren, handwagens, boodschappenwagentjes, winkelwagentjes, voertuigen te trekken door dieren
36.11.11	9401	10	3611000	3611000	Zitmeubelen	Zitmeubelen voor luchtvaartuigen
36.11.11	9401	2000	3611000	3611000	Zitmeubelen	Zitmeubelen voor automobielen
36.11.11	9401	30	3611000	3611000	Zitmeubelen	Draaistoelen, in hoogte verstelbaar
36.11.11	9401	7	3611000	3611000	Zitmeubelen	Andere zitmeubelen, met onderstel van metaal
36.11.12	9401	4000	3611000	3611000	Zitmeubelen	Zitmeubelen, andere dan tuin- of campingmeubelen, die tot bed kunnen worden omgevormd
36.11.12	9401	5000	3611000	3611000	Zitmeubelen	Zitmeubelen van teen, rotting, bamboe of dergelijke stoffen
36.11.12	9401	6	3611000	3611000	Zitmeubelen	Andere zitmeubelen, met onderstel van hout
36.11.13	9401	8000	3611000	3611000	Zitmeubelen	Andere zitmeubelen n.e.g.
36.11.14	9401	90	3619000	3619000	Meub.del+afw	Delen van zitmeubelen
36.12	9403	10	3612000	3612000	Bedrijfsmeub	Meubelen van metaal, van de soort gebruikt in kantoren
36.12	9403	30	3612000	3612000	Bedrijfsmeub	Meubelen van hout, van de soort gebruikt in kantoren
36.12	9403	6030	3612000	3612000	Bedrijfsmeub	Meubelen van hout, van de soort gebruikt in winkels
36.13	9403	40	3619000	3613000	Keukenmeubel	Houten meubelen voor keukens
36.14.11.00	9403	2010	3612000	3612000	Bedrijfsmeub	Meubelen van metaal bestemd voor burgerluchtvaartuigen
36.14.11.00	9403	2091	3615000	3614120	Meub.slaapk.	Bedden van metaal
36.14.11.00	9403	2099	3619000	3614190	Ov.meubelen	Meubelen van metaal n.e.g.
36.14.12.3	9403	5000	3615000	3614120	Meub.slaapk.	Meubelen van hout, van de soort gebruikt in slaapkamers
36.14.12.50	9403	6010	3619000	3614190	Ov.meubelen	Meubelen van hout, van de soort gebruikt in zit- en eetkamers
36.14.13	9403	6090	3619000	3614190	Ov.meubelen	Andere meubelen van hout
36.14.14.30	9403	7010	3612000	3612000	Bedrijfsmeub	Meubelen van kunststof bestemd voor burgerluchtvaartuigen
36.14.14.30	9403	7090	3619000	3614190	Ov.meubelen	Meubelen van kunststof
36.14.14.50	9403	8000	3619000	3614190	Ov.meubelen	Meubelen van andere stoffen; teen, rotting en bamboe daaronder begrepen
36.14.15	9403	90	3619000	3619000	Meub.del+afw	Delen van andere meubelen
36.14.2			3619000	3619000	Meub.del+afw	Afwerking en reparatie van meubelen (excluding het stofferen van stoelen en andere zitmeubelen, zie 3611000)
36.15	9404	1000	3615000	3615000	Matrassen	Springbakken, spiraalmatrassen en dergelijke in een lijst of in een raam gevatte matrassen
36.15	9404	2	3615000	3615000	Matrassen	Matrassen van rubber, kunststof of andere materialen (al dan niet met metalen binnenvering)
36.21	7118		3690000	3621000	Munten	Munten, medailles en medaillons van (on-)edele metalen, ook indien wettig betaalmiddel
36.22	7101	2200	3690000	3622000	Sieraden	Bewerkte gekweekte parels, niet gezet of gevat
36.22	7102	2900	3690000	3622000	Sieraden	Bewerkte industriediamant, niet gezet of gevat

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36.22	7102	3900	3690000	3622000	Sieraden	Bewerkte niet-industriediamant, niet gezet of gevat
36.22	7103	9	3690000	3622000	Sieraden	Natuurlijke bewerkte (half-)edelstenen (robijn, saffier, smaragd e.a.), niet gezet of gevat
36.22	7104	9000	3690000	3622000	Sieraden	Bewerkte synthetische of gereconstrueerde (half-)edelstenen, niet gezet of gevat
36.22	7105		3690000	3622000	Sieraden	Poeder en stof van natuurlijke of synthetische (half-)edelstenen
36.22	7113		3690000	3622000	Sieraden	Sieraden, juwelen en delen daarvan (van edele metalen of geplateerd met edele metalen)
36.22	7114		3690000	3622000	Sieraden	Edelsmidswerk en delen daarvan (van edele metalen of geplateerd met edele metalen)
36.22	7115	90	3690000	3622000	Sieraden	Andere werken van edele metalen
36.22	7116		3690000	3622000	Sieraden	Werken van echte of gekweekte parels, van natuurlijke/synthetische of gereconstrueerde (half-)edelstenen
36.3			3630000	3630000	Muziekinstr.	Reparatie en onderhoud van muziekinstrumenten
36.3	9201		3630000	3630000	Muziekinstr.	Piano's, klavecimbels en andere snaarinstrumenten met klavier
36.3	9202		3630000	3630000	Muziekinstr.	Andere snaarinstrumenten (bijv. gitaar, viool, harp)
36.3	9203		3630000	3630000	Muziekinstr.	Orgels met pijpen en klavier, harmoniums en dergelijke instrumenten met klavier en vrije metalen tongen
36.3	9204		3630000	3630000	Muziekinstr.	Accordeons e.d. instrumenten; mondharmonica’s
36.3	9205		3630000	3630000	Muziekinstr.	Blaasinstrumenten (bijv. klarinet, trompet, doedelzak)
36.3	9206		3630000	3630000	Muziekinstr.	Slaginstrumenten (bijv. trommel, xylofoon, cimbaal, castagnet)
36.3	9207		3630000	3630000	Muziekinstr.	Muziekinstrumenten waarvan het geluid elektrisch wordt voortgebracht of elektrisch moet worden versterkt
36.3	9208		3630000	3630000	Muziekinstr.	Andere muziekinstrumenten (muziekdozen, straatorgels, blokfluitjes, toeters ed.)
36.3	9209		3630000	3630000	Muziekinstr.	Metronomen en diapasons; delen en toebehoren voor muziekinstrumenten
36.4	4203	2100	3630000	3640000	Sportartikel	Handschoenen en wanten speciaal voor sportbeoefening, van (kunst-)leder
36.4	9506		3630000	3640000	Sportartikel	Ski's, schaatsen, waterski's, surfplanken, zeilplanken, rackets, golfstokken, ballen en ander materieel voor diverse sporten
36.4	9507		3630000	3640000	Sportartikel	Hengels, molens, vishaken, schepnetten e.a. hengelbenodigdheden; lokvogels e.d. jachtbenodigdheden
36.5	9501		3630000	3650000	Speelgoed	Speelgoed op wielen, waarop of waarin door kinderen wordt gereden (driewieler, autoped ed.); poppenwagens
36.5	9502		3630000	3650000	Speelgoed	Poppen, ook indien aangekleed (inclusief delen/kleding en toebehoren)
36.5	9503		3630000	3650000	Speelgoed	Puzzels, speelgoedtreinen en toebehoren, bouwdozen, speelgoedwapens en -muziekinstrumenten, ander speelgoed ongeacht de gebru
36.5	9504		3630000	3650000	Speelgoed	Speelkaarten, biljarten, elektrische autobanen, bowlinginstallaties, videospellen (mbv tv), flipperkasten en andere spellen
36.61	7117		3690000	3661000	Bijouterie	Fancybijouterieen
36.62	9603		3690000	3662000	Borstelwaren	Bezems en borstels; penselen, kwasten en plumeaus; gerede knotten voor borstelwerk; andere borstel n.e.g.
36.63.10	9508		3690000	3663100	Kermisattrib	Draaimolens, schommels, schiettenten en andere kermisattracties
36.63.2	9608		3690000	3663200	Teken/schryf	Kogelpennen, vilt- en merkstiften, vulpennen, vulpotloden, penhouders en delen van dergelijke artikelen
36.63.2	9609		3690000	3663200	Teken/schryf	Potloden, potloodstiften, pastellen en tekenkool, griffels, schrijf- en tekenkrijt en kleermakerskrijt
36.63.2	9610		3690000	3663200	Teken/schryf	Schrijf- en tekenleien en schrijf- en tekenborden, ook indien omlijst
36.63.2	9611		3690000	3663200	Teken/schryf	Handstempels, zoals datumstempels, zegelstempels, numeroteurs, handetiketteermachines
36.63.2	9612		3690000	3663200	Teken/schryf	Stempelkussens, inktlinten voor schrijfmachines en dergelijke inktlinten
36.63.31	6601		3690000	3663300	Paraplu's ed	Paraplu's en parasols
36.63.31	6602		3690000	3663300	Paraplu's ed	Wandelstokken, zitstokken, zwepen, rijzwepen en dergelijke artikelen
36.63.32	6603		3690000	3663300	Paraplu's ed	Delen, garnituren en toebehoren van paraplu's en parasols, wandelstokken, zitstokken, zwepen, rijzwepen en dergelijke artikelen
36.63.33	9607		3690000	3663900	Ov.artik.n.e.g.	Treksluitingen en delen van treksluitingen
36.63.34	9606		3690000	3663900	Ov.artik.n.e.g.	Knopen en drukknopen; knoopvormen en andere delen van knopen of van drukknopen; knopen in voorwerpsvorm

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36.63.40	5904		3690000	3663400	Linoleum ed.	Linoleum en zeil, ook indien in bepaalde vorm gesneden
36.63.50	6703		3690000	3663900	Ov.artik.n.e.g.	Bewerkt mensenhaar/haar van dieren, alsmede andere textielstoffen, geprepareerd voor het maken van postiches e.d.
36.63.50	6704		3690000	3663900	Ov.artik.n.e.g.	Pruiken, baarden, wimpers en dergelijke artikelen van mensenhaar, van haar van dieren of van andere textielstoffen
36.63.6	3605		3690000	3663600	Rokersbenod.	Lucifers
36.63.6	3606		3690000	3663600	Rokersbenod.	Ferrocerium e.a. vonkende legeringen ongeacht de vorm; artikelen uit ontvlambare stoffen
36.63.6	9613		3690000	3663600	Rokersbenod.	Sigaretten- en andere aanstekers, delen daarvan (anders dan vuursteentjes en lonten)
36.63.6	9614		3690000	3663600	Rokersbenod.	Pijpen en pijpenkoppen, sigaren- en sigarettenpijpjes alsmede delen daarvan
36.63.71	9505		3690000	3663710	Feestartikel	Feestartikelen, carnavalsartikelen, goochel-/fop-/scherts- en andere ontspanningsartikelen
36.63.72	8715		3690000	3663900	Ov.artik.n.e.g.	Kinderwagens en delen daarvan
36.63.73	9615		3690000	3663730	Toiletartik.	Kammen, haarklemmen, haarspelden, krulspelden en dergelijke artikelen, alsmede delen daarvan
36.63.73	9616		3690000	3663730	Toiletartik.	Vaporisators voor toiletgebruik, monturen en montuurkoppen daarvoor; poederdonsjes e.d. voor het aanbrengen van cosmetica
36.63.74	9023		3690000	3663900	Ov.artik.n.e.g.	Instrumenten, apparaten, toestellen en modellen, bestemd voor het geven van demonstraties
36.63.75	3406		3690000	3663750	Kaarsen ed.	Kaarsen, waxinelichtjes en dergelijke
36.63.76	6702		3690000	3663900	Ov.artik.n.e.g.	Kunstbloemen, kunstloofwerk en kunstvruchten alsmede delen en artikelen daarvan
36.63.77	4206		3690000	3663900	Ov.artik.n.e.g.	Werken van darmen, goudvlies, blazen of pezen zoals darmsnaren ed.
36.63.77	6701		3690000	3663900	Ov.artik.n.e.g.	Geprepareerde vogelhuiden met veren of dons; (delen van) veren/dons en artikelen uit deze stoffen
36.63.77	9601		3690000	3663900	Ov.artik.n.e.g.	Stoffen van dierlijke herkomst geschikt om te worden gesneden/bewerkt; werken daarvan (ivoor, been, hoorn, gewei, koraal, paarlemoer)
36.63.77	9602		3690000	3663900	Ov.artik.n.e.g.	Plantaardige/minerale stoffen geschikt om te worden gesneden/bewerkt; gevormde ... werken van was, stearine, gelatine ...
36.63.77	9604		3690000	3663900	Ov.artik.n.e.g.	Handzeven en handteemsen
36.63.77	9617		3690000	3663900	Ov.artik.n.e.g.	Thermosflessen en andere gemonteerde isothermische bergingsmiddelen met vacuümisolatie; delen daarvan (excludingbinnenflessen)
36.63.77	9618		3690000	3663900	Ov.artik.n.e.g.	Paspoppen, ledenpoppen ed.; automaten en mechanische blikvangers, voor etalages
37.1			3700000	3711000	Recycl.ferro	Gerecycleerd metaalafval van ijzer/staal
37.1			3700000	3712000	Recy.n-ferro	Gerecycleerd metaalafval van andere metalen dan ijzer/staal
37.2			3700000	3721000	Recycl.steen	Gerecycleerd steenafval en puin
37.2			3700000	3722000	Recycl.hout	Gerecycleerd hout- en snoeiafval
37.2			3700000	3723000	Recycl.glas	Gerecycleerd glasafval
37.2			3700000	3724000	Recycl.kunst	Gerecycleerd kunststofafval
37.2			3700000	3725000	Recycl.rubb.	Gerecycleerd rubberafval
40.10.10	2716		4010000	4010100	Elektricit.	Elektrische energie
40.10.20	2844	5000	4010000	4010200	Vered.elemen	Gebruikte (bestraalde) splijtstofelementen (patronen) van kernreactoren
40.10.30			4010000	4010100	Elektricit.	Transport en distributie van elektriciteit
40.20.10	2705		4020000	4020120	Hoogovengas	Steenkoolgas, watergas, generatorgas en dergelijke gassen, andere dan aardgas en andere gasvormige koolwaterstoffen
40.20.2			4020000	4020200	Aardgasdistr	Distributie van gasvormige brandstoffen via leidingen
40.30.10			4020000	4030000	Ww/St/Stadsv	Stadsverwarming
40.30.10			4020000	4030000	Ww/St/Stadsv	Transport en distributie van stoom en warm water
41			4100000	4100000	Water	Gewonnen en gezuiverd water, distributie van water
45.11.1			4510011	4511010	Slopen won	Sloopwerkzaamheden, inrichten en ruimen van bouwterreinen tbv woningen
45.11.1			4510021	4511020	Slopen geb	Sloopwerkzaamheden, inrichten en ruimen van bouwterreinen tbv gebouwen
45.11.1			4510030	4511030	Slopen gww	Sloopwerkzaamheden, inrichten en ruimen van bouwterreinen tbv grond-, weg- en waterbouw
45.11.2			4510011	4519010	Graven won	Graafwerkzaamheden en grondverzet tbv woningen
45.11.2			4510021	4519020	Graven geb	Graafwerkzaamheden en grondverzet tbv gebouwen
45.11.2			4510030	4519030	Graven gww	Graafwerkzaamheden en grondverzet tbv grond-, weg- en waterbouw

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45.11.3			4510030	4519030	Graven gww	Geschikt maken van terreinen voor mijnbouw
45.12.10			4510011	4519010	Graven won	Proefboren: woningen
45.12.10			4510021	4519020	Graven geb	Proefboren: niet voor bewoning bestemde gebouwen
45.12.10			4510030	4519030	Graven gww	Proefboren: overige
45.21.11			4510011	4521011	Nw.bouw won	Nieuwbouw een- en tweegezinswoningen
45.21.11			4510012	4521012	Oh.bouw won	Onderhoud een- en tweegezinswoningen
45.21.12			4510011	4521011	Nw.bouw won	Nieuwbouw meergezinswoningen
45.21.12			4510012	4521012	Oh.bouw won	Onderhoud meergezinswoningen
45.21.13			4510021	4521021	Nw.bouw geb	Nieuwbouw opslagplaatsen en fabrieksgebouwen
45.21.13			4510022	4521022	Oh.bouw geb	Onderhoud opslagplaatsen en fabrieksgebouwen
45.21.14			4510021	4521021	Nw.bouw geb	Nieuwbouw commerciële gebouwen
45.21.14			4510022	4521022	Oh.bouw geb	Onderhoud commerciële gebouwen
45.21.15			4510021	4521021	Nw.bouw geb	Nieuwbouw overige gebouwen
45.21.15			4510022	4521022	Oh.bouw geb	Onderhoud overige gebouwen
45.21.2			4510030	4521031	Nw.kunst gww	Nieuwbouw bruggen, verhoogde wegen en tunnels
45.21.2			4510030	4521032	Oh.kunst gww	Onderhoud bruggen, verhoogde wegen en tunnels
45.21.3			4510030	4521300	Kab.buiz.gww	Aanleg van pijpleidingen, kabels en hoogspanningsleidingen over lange afstand
45.21.4			4510030	4521300	Kab.buiz.gww	Aanleg van plaatselijke pijpleidingen en kabels (incl. bijkomende werken)
45.21.5			4510021	4521021	Nw.bouw geb	Nieuwbouw elektriciteitscentrales, mijngebouwen en industriële gebouwen
45.21.5			4510022	4521022	Oh.bouw geb	Onderhoud elektriciteitscentrales, mijngebouwen en industriële gebouwen
45.21.6			4510021	4521021	Nw.bouw geb	Nieuwbouw overige bouwkundige werken
45.21.6			4510022	4521022	Oh.bouw geb	Onderhoud overige bouwkundige werken
45.21.71			4510011	4521011	Nw.bouw won	Monteren en optrekken van geprefabriceerde constructies: woningen
45.21.72			4510021	4521021	Nw.bouw geb	Monteren en optrekken van geprefabriceerde constructies: niet voor bewoning bestemde gebouwen
45.21.73			4510030	4521031	Nw.kunst gww	Monteren en optrekken van geprefabriceerde constructies: overige bouwwerken
45.22			4510011	4522011	Nw.dakb. won	Dakbedekking en bouw van draagconstructies: nieuwbouw woningen
45.22			4510012	4522012	Oh.dakb. won	Onderhoud van dakbedekking en draagconstructies: woningen
45.22			4510021	4522021	Nw.dakb. geb	Dakbedekking en bouw van draagconstructies: nieuwbouw niet voor bewoning bestemde gebouwen
45.22			4510022	4522022	Oh.dakb. geb	Onderhoud van dakbedekking en draagconstructies: niet voor bewoning bestemde gebouwen
45.23.1			4510030	4523900	Ov.gesp. gww	Overige gespecialiseerde gww-activiteiten
45.23.11			4510030	4523110	Wegen gww	Leggen van funderingen voor wegen (m.u.v. verhoogde wegen), straten, fiets- en voetpaden
45.23.12			4510030	4523110	Wegen gww	Aanbrengen van een wegdek op wegen (m.u.v. verhoogde wegen), straten, fiets- en voetpaden
45.23.13			4510030	4523130	Ns/vlieg.gww	Aanleg van spoorwegen
45.23.14			4510030	4523130	Ns/vlieg.gww	Aanleg van start- en landingsbanen op vliegvelden
45.23.15			4510030	4523110	Wegen gww	Aanbrengen van markeringen op wegen, parkeerterreinen en dergelijke
45.23.2			4510030	4523200	Sportfac.gww	Aanleg van velden voor sport- en recreatievoorzieningen
45.24			4510030	4524000	Waterbw. gww	Algemene civieltechnische werken: waterbouw
45.25.10			4590000	4525900	Ov.gesp.bouw	Steigerbouw
45.25.21			4510011	4525211	Heien won	Bouw van funderingen, heien: nieuwbouw woningen
45.25.21			4510021	4525221	Heien geb	Bouw van funderingen, heien: nieuwbouw niet voor bewoning bestemde gebouwen
45.25.21			4510030	4525231	Heien gww	Bouw van funderingen, heien: nieuwbouw overige bouwwerken
45.25.22			4590000	4525900	Ov.gesp.bouw	Boren van waterputten
45.25.3			4510011	4525311	Vlechten won	Betonwerk: nieuwbouw woningen
45.25.3			4510021	4525321	Vlechten geb	Betonwerk: nieuwbouw niet voor bewoning bestemde gebouwen
45.25.3			4510030	4525331	Vlechten gww	Betonwerk: nieuwbouw overige bouwwerken
45.25.4			4590000	4525900	Ov.gesp.bouw	Optrekken van dragende staalconstructies: overige
45.25.4			4590000	4525900	Ov.gesp.bouw	Optrekken van dragende staalconstructies: gebouwen
45.25.50			4510011	4525511	Nw.metsl.won	Metselwerk: nieuw bouwwoningen
45.25.50			4510012	4525512	Oh.metsl.won	Onderhoud metselwerk: woningen
45.25.50			4510021	4525521	Nw.metsl.geb	Metselwerk: nieuwbouw niet voor bewoning bestemde gebouwen

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45.25.50			4510022	4525522	Oh.metsl.geb	Onderhoud metselwerk: niet voor bewoning bestemde gebouwen
45.25.6			4590000	4525900	Ov.gesp.bouw	Overige gespecialiseerde werkzaamheden in de bouw, n.e.g.
45.31.11			4530011	4531011	Nw.elekt.won	Elektrische bedrading: nieuwbouw woningen
45.31.11			4530012	4531012	Oh.elekt.won	Onderhoud elektrische bedrading: woningen
45.31.12			4530021	4531021	Nw.elekt.geb	Elektrische bedrading: nieuwbouw niet voor bewoning bestemde gebouwen
45.31.12			4530022	4531022	Oh.elekt.geb	Onderhoud elektrische bedrading: niet voor bewoning bestemde gebouwen
45.31.13			4510030	4534031	Nw.elekt.gww	Elektrische bedrading: nieuwbouw overige bouwwerken
45.31.13			4510030	4534032	Oh.elekt.gww	Onderhoud elektrische bedrading: overige bouwwerken
45.31.2			4530011	4531011	Nw.elekt.won	Installatie van brand- en inbraakalarmapparatuur en van antennes: woningen
45.31.2			4530012	4531012	Oh.elekt.won	Onderhoud van brand- en inbraakalarmapparatuur en van antennes: woningen
45.31.2			4530021	4531021	Nw.elekt.geb	Installatie van brand- en inbraakalarmapparatuur en van antennes: niet voor bewoning bestemde gebouwen
45.31.2			4530022	4531022	Oh.elekt.geb	Onderhoud van brand- en inbraakalarmapparatuur en van antennes: niet voor bewoning bestemde gebouwen
45.31.3			4530011	4531011	Nw.elekt.won	Installatie van liften en roltrappen: woningen
45.31.3			4530012	4531012	Oh.elekt.won	Onderhoud van liften en roltrappen: woningen
45.31.3			4530021	4531021	Nw.elekt.geb	Elektrische installatie: nieuwbouw niet voor bewoning bestemde gebouwen
45.31.3			4530022	4531022	Oh.elekt.geb	Onderhoud van liften en roltrappen: niet voor bewoning bestemde gebouwen
45.31.4			4530011	4531011	Nw.elekt.won	Overige elektrische installatie: woningen
45.31.4			4530012	4531012	Oh.elekt.won	Onderhoud overige elektrische installatie: woningen
45.31.4			4530021	4531021	Nw.elekt.geb	Overige elektrische installatie: niet voor bewoning bestemde gebouwen
45.31.4			4530022	4531022	Oh.elekt.geb	Onderhoud overige elektrische installatie: niet voor bewoning bestemde gebouwen
45.32			4530011	4532011	Nw.is.cv.won	Isolatiewerkzaamheden: woningen
45.32			4530012	4532012	Oh.is.cv.won	Onderhoud isolatie: woningen
45.32			4530021	4532021	Nw.is.cv.geb	Isolatiewerkzaamheden: niet voor bewoning bestemde gebouwen
45.32			4530022	4532022	Oh.is.cv.geb	Onderhoud isolatie: niet voor bewoning bestemde gebouwen
45.33.1			4530011	4532011	Nw.is.cv.won	Installatie van verwarmings-, ventilatie- en klimaatregelingsapparatuur: woningen
45.33.1			4530012	4532012	Oh.is.cv.won	Onderhoud van verwarmings-, ventilatie- en klimaatregelingsapparatuur: woningen
45.33.1			4530021	4532021	Nw.is.cv.geb	Installatie van verwarmings-, ventilatie- en klimaatregelingsapparatuur: gebouwen
45.33.1			4530022	4532022	Oh.is.cv.geb	Onderhoud van verwarmings-, ventilatie- en klimaatregelingsapparatuur: gebouwen
45.33.2			4530011	4533011	Nw.loodg.won	Loodgieterswerk: nieuwbouw woningen
45.33.2			4530012	4533012	Oh.loodg.won	Onderhoud loodgieterswerk: woningen
45.33.2			4530021	4533021	Nw.loodg.geb	Loodgieterswerk: nieuwbouw niet voor bewoning bestemde gebouwen
45.33.2			4530022	4533022	Oh.loodg.geb	Onderhoud loodgieterswerk: niet voor bewoning bestemde gebouwen
45.33.3			4530011	4533011	Nw.loodg.won	Loodgieterswerk: nieuwbouw woningen
45.33.3			4530012	4533012	Oh.loodg.won	Onderhoud loodgieterswerk: woningen
45.33.3			4530021	4533021	Nw.loodg.geb	Loodgieterswerk: nieuwbouw niet voor bewoning bestemde gebouwen
45.33.3			4530022	4533022	Oh.loodg.geb	Onderhoud loodgieterswerk: niet voor bewoning bestemde gebouwen
45.34			4510030	4534031	Nw.elekt.gww	Overige installiewerkzaamheden in de bouw
45.34			4510030	4534032	Oh.elekt.gww	Overige installiewerkzaamheden in de bouw
45.41			4510011	4541011	Nw.stuka.won	Stukadoorswerk: nieuwbouw woningen
45.41			4510012	4541012	Oh.stuka.won	Onderhoud stukadoorswerk: woningen
45.41			4510021	4541021	Nw.stuka.geb	Stukadoorswerk: nieuwbouw niet voor bewoning bestemde gebouwen
45.41			4510022	4541022	Oh.stuka.geb	Onderhoud stukadoorswerk: niet voor bewoning bestemde gebouwen
45.41			4510030	4549000	Ov.afwer.gww	Stukadoorswerk: overige bouwwerken
45.42			4510011	4542011	Nw.timm. won	Schrijnwerk: nieuwbouw woningen
45.42			4510012	4542012	Oh.timm. won	Onderhoud schrijnwerk: woningen
45.42			4510021	4542021	Nw.timm. geb	Schrijnwerk: nieuwbouw niet voor bewoning bestemde

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						gebouwen
45.42			4510022	4542022	Oh.timm. geb	Onderhoud schrijnwerk: niet voor bewoning bestemde gebouwen
45.42			4510030	4549000	Ov.afwer.gww	Schrijnwerk: overige bouwwerken
45.43			4510011	4543010	Afw.vl/w.won	Vloer- en wandafwerking: woningen
45.43			4510021	4543020	Afw.vl/w.geb	Vloer- en wandafwerking: niet voor bewoning bestemde gebouwen
45.43			4510030	4549000	Ov.afwer.gww	Vloer- en wandafwerking: overige bouwwerken
45.44			4510011	4544011	Nw.schil.won	Schilderen en glaszetten: nieuwbouw woningen
45.44			4510012	4544012	Oh.schil.won	Onderhoud schilderen en glaszetten: woningen
45.44			4510021	4544021	Nw.schil.geb	Schilderen en glaszetten: nieuwbouw niet voor bewoning bestemde gebouwen
45.44			4510022	4544022	Oh.schil.geb	Onderhoud schilderen en glaszetten: niet voor bewoning bestemde gebouwen
45.44			4510030	4549000	Ov.afwer.gww	Schilderen en glaszetten: overige bouwwerken
45.45			4590000	4545000	Ov.afwer.b&u	Overige werkzaamheden in verband met de afwerking van woningen en gebouwen
45.5			4590000	4550000	Verhmachpers	Verhuur van bouw- en sloopmachines met bedieningspersoneel
50.10.1			9993100	9993100	Grooth.marge	Groothandel in motorvoertuigen
50.10.1			9993400	9993400	Vervoersmarg	Vervoer van motorvoertuigen
50.10.2			9993300	9993300	Detailh.marg	Detailhandel in motorvoertuigen
50.10.3			9993210	9993210	Handelsdnst.	Handelsbemiddeling in motorvoertuigen
50.10.3			9993220	9993220	Transitohndl	Transitohandel in motorvoertuigen
50.2			5000000	5020000	Rep. auto	Onderhoud en reparatie van motorvoertuigen, overige dienstverlening motorvoertuigen (carwash, pechdienst ed.)
50.30.1			9993100	9993100	Grooth.marge	Groothandel in onderdelen en toebehoren van motorvoertuigen
50.30.1			9993400	9993400	Vervoersmarg	Vervoer van onderdelen en toebehoren van motorvoertuigen
50.30.2			9993300	9993300	Detailh.marg	Detailhandel in onderdelen en toebehoren van motorvoertuigen
50.30.3			9993210	9993210	Handelsdnst.	Handelsbemiddeling in onderdelen en toebehoren van motorvoertuigen
50.30.3			9993220	9993220	Transitohndl	Transitohandel in onderdelen en toebehoren van motorvoertuigen
50.40.1			9993100	9993100	Grooth.marge	Groothandel in motorrijwielen en onderdelen en toebehoren van motorrijwielen
50.40.1			9993400	9993400	Vervoersmarg	Vervoer van motorrijwielen en onderdelen en toebehoren van motorrijwielen
50.40.2			9993300	9993300	Detailh.marg	Detailhandel in motorrijwielen en onderdelen en toebehoren van motorrijwielen
50.40.3			9993210	9993210	Handelsdnst.	Handelsbemiddeling in motorrijwielen en onderdelen en toebehoren van motorrijwielen
50.40.3			9993220	9993220	Transitohndl	Transitohandel in motorrijwielen en onderdelen en toebehoren van motorrijwielen
50.40.4			5000000	5040000	Rep.motorrw.	Onderhoud en reparatie van motorrijwielen
50.50			9993300	9993300	Detailh.marg	Detailhandel in motorbrandstoffen
51.1			9993210	9993210	Handelsdnst.	Overige handelsbemiddeling
51.1			9993220	9993220	Transitohndl	Overige transitohandel
51.2			9993100	9993100	Grooth.marge	Groothandel in agrarische grondstoffen en levende dieren
51.2			9993400	9993400	Vervoersmarg	Vervoer van agrarische grondstoffen en levende dieren
51.3			9993100	9993100	Grooth.marge	Groothandel in voedingsmiddelen, dranken en tabak
51.3			9993400	9993400	Vervoersmarg	Vervoer van in voedingsmiddelen, dranken en tabak
51.4			9993100	9993100	Grooth.marge	Groothandel in huishoudelijke artikelen
51.4			9993400	9993400	Vervoersmarg	Vervoer van huishoudelijke artikelen
51.5			9993100	9993100	Grooth.marge	Groothandel in niet-agrarische intermediaire producten, afval en schroot
51.5			9993400	9993400	Vervoersmarg	Vervoer van niet-agrarische intermediaire producten, afval en schroot
51.6			9993100	9993100	Grooth.marge	Groothandel in machines, apparatuur, werktuigen en toebehoren
51.6			9993400	9993400	Vervoersmarg	Vervoer van machines, apparatuur, werktuigen en toebehoren
51.7			9993100	9993100	Grooth.marge	Overige groothandel
51.7			9993400	9993400	Vervoersmarg	Overige vervoer
52.1			9993300	9993300	Detailh.marg	Detailhandel in niet-gespecialiseerde winkels
52.2			9993300	9993300	Detailh.marg	Detailhandel in voedingsmiddelen, dranken en tabak in gespecialiseerde winkels

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52.3			9993300	9993300	Detailh.marg	Detailhandel in farmaceutische en medische artikelen en in cosmetica en toiletartikelen
52.4			9993300	9993300	Detailh.marg	Overige detailhandel in nieuwe artikelen in gespecialiseerde winkels
52.6			9993300	9993300	Detailh.marg	Detailhandel, niet in winkels
52.71			5200000	5271000	Rep. schoen	Reparatie van laarzen, schoenen, tassen en andere lederwaren tbv. particulieren
52.72			5200000	5279000	Ov.reparatie	Reparatie van elektr. huish. app.: wit- en bruingoed (radio, tv, video, cd, koelkast, oven ed.)
52.73			5200000	5279000	Ov.reparatie	Reparatie van horloges, klokken, sieraden en bijouterieën
52.74			5200000	5279000	Ov.reparatie	Reparatie v. andere persoonlijke en huish. art.: foto-/filmapp.,brillen ed., (brom-)fietsen, caravans, speelgoed, sportart., muziekinstr.
55.1			5590000	5510000	Hotels/pens.	Hotels
55.2			5590000	5520000	Ov. logies	Kampeerterreinen en overige accommodaties voor kortstondig verblijf
55.3			5590000	5530000	Maalt.verstr	Verstrekken van maaltijden
55.4			5540000	5540000	Drank verstr	Verstrekken van dranken
55.5			5550000	5550000	Catering	Kantines en catering
60.10.1			6010100	6010100	Ns reis.verv	Interlokaal vervoer van reizigers per spoor
60.10.2			6010200	6010200	Ns goed.verv	Goederenvervoer per spoor
60.10.3			6010200	6010200	Ns goed.verv	Duwen of slepen per spoor
60.21			6021000	6021000	Pvv tram/bus	Overig personenvervoer te land volgens dienstregeling
60.22			6022000	6022000	Taxi vervoer	Taxi's en verhuur van personenauto's met chauffeur
60.23.11			6029000	6029000	Verh.bus/vra	Verhuur van bussen met chauffeur
60.23.12			6022000	6023000	Ov.pers.verv	Sightseeing bussen
60.23.13			6022000	6023000	Ov.pers.verv	Personenvervoer met door dieren getrokken voertuigen
60.23.14			6022000	6023000	Ov.pers.verv	Overig personenvervoer zonder dienstregeling, n.e.g.
60.24.1			6029000	6024000	Wegvv.vracht	Goederenvervoer over de weg met gespecialiseerde voertuigen
60.24.2			6029000	6024000	Wegvv.vracht	Goederenvervoer over de weg met niet-gespecialiseerde voertuigen
60.24.3			6029000	6029000	Verh.bus/vra	Verhuur van vrachtauto's met chauffeur
60.30			6030000	6030000	Verv.pijplei	Vervoer via pijpleidingen
61.10.11			6100200	6110110	Veerdiensten	Personenvervoer met veerboten over zee en over kustwateren
61.10.12			6100100	6110100	Gr.vaart pas	Overig personenvervoer over zee en over kustwateren
61.10.2			6100100	6110200	Zeevrt goed.	Goederenvervoer over zee en over kustwateren
61.10.31			6100100	6110310	Zeevrt verh.	Verhuur van zeeschepen met bemanning
61.10.32			6100100	6110320	Zeesleepvrt.	Slepen en duwen over zee en over kustwateren
61.20.11			6100200	6110110	Veerdiensten	Personenvervoer met veerboten over binnenwateren
61.20.12			6100900	6120100	Passag.binv.	Overig personenvervoer over binnenwateren
61.20.21			6100900	6120210	Goed.vv.binv	Vervoer van bevroren of gekoelde goederen
61.20.22			6100900	6120220	Tankvrt.binv	Vervoer van ruwe olie
61.20.23			6100900	6120220	Tankvrt.binv	Bulkvervoer van andere vloeistoffen of gassen
61.20.24			6100900	6120210	Goed.vv.binv	Containervervoer
61.20.25			6100900	6120210	Goed.vv.binv	Overig goederenvervoer
61.20.31			6100900	6120300	Ov.binnenv.	Verhuur van binnenvaartschepen met bemanning
61.20.32			6100900	6120300	Ov.binnenv.	Slepen en duwen over binnenwateren
62.10.1			6200000	6210100	Lv.pas.lijnd	Personenvervoer door de lucht volgens dienstregeling
62.10.2			6200000	6210200	Lv.vrachtver	Goederenvervoer door de lucht volgens dienstregeling
62.20.1			6200000	6220100	Lv.pas.chart	Personenvervoer door de lucht zonder dienstregeling
62.20.2			6200000	6220200	Lv.vrachtcha	Goederenvervoer door de lucht zonder dienstregeling
62.20.3			6200000	6220300	Verh.vliegt.	Verhuur van luchtvaartuigen met bemanning
62.3			6200000	6230000	Ruimtevaart	Ruimtevaart
63.11			6310000	6311000	Laadlos	Vrachtbehandeling
63.12			6310000	6312000	Veem pakhuis	Opslag
63.21			6310000	6321000	Ov.akt.land	Overige ondersteunende activiteiten in verband met het vervoer over de weg, n.e.g.
63.21			6310000	6321000	Ov.akt.land	Parkeerterreinen en -garages
63.21			6310000	6321000	Ov.akt.land	Ondersteunende activiteiten in verband met het vervoer per spoor
63.21			6310000	6321000	Ov.akt.land	Exploitatie van wegen
63.21			6310000	6321000	Ov.akt.land	Busstations
63.21			6310000	6321000	Ov.akt.land	Exploitatie van bruggen en tunnels
63.22.11			6310000	6322090	Ov.waterverw	Exploitatie van havens en waterwegen (met uitzondering

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						van vrachtbehandeling)
63.22.12			6310000	6322010	Havenloods	Loodswezen
63.22.13			6310000	6322010	Havenloods	Aan- en afmeren
63.22.14			6310000	6322010	Havenloods	Hulp bij de navigatie
63.22.15			6310000	6322090	Ov.waterverw	Scheepsberging en vlot brengen van schepen
63.22.16			6310000	6322090	Ov.waterverw	Overige ondersteunende activiteiten in verband met het vervoer over water, n.e.g.
63.23.11			6323000	6323000	Ov.akt.lucht	Exploitatie van luchthavens (met uitzondering van vrachtbehandeling)
63.23.12			6323000	6323000	Ov.akt.lucht	Luchtverkeersgeleiding
63.23.13			6323000	6323000	Ov.akt.lucht	Overige ondersteunende activiteiten in verband met het luchtvervoer, n.e.g.
63.30.11			6330000	6330010	Reisorganis.	Organisatie van pakketreizen
63.30.12			6330000	6330020	Reisbemidd.	Handelsbemiddeling in plaatskaarten, logies en pakketreizen
63.30.13			6330000	6330020	Reisbemidd.	Toeristische informatie
63.30.14			6330000	6330020	Reisbemidd.	Reisgidsen
63.4			6310000	6340000	Vrachtbemid.	Overige intermediairs op het gebied van vervoer
64.11.11			6411000	6411900	Post	Kranten- en tijdschriftenpost
64.11.12			6411000	6411900	Post	Brievenpost
64.11.13			6411000	6411900	Post	Pakketpost
64.11.14			6411000	6411100	Loketdienst	Postkantoren
64.11.15			6411000	6411900	Post	Overige postdiensten
64.12			6412000	6412000	Koeriersdnst	Koeriers, met uitzondering van de nationale posterijen
64.2			6420000	6420000	Telecommunic	Telecommunicatie
65.11			6500000	6511000	Prov.banken	Diensten van centrale banken
65.12			6500000	6590000	Rentemarge	Diensten van andere geldscheppende financiële instellingen
65.2			6500000	6590000	Rentemarge	Diensten van andere financiële instellingen
66.01			6601000	6601000	Levensverz.	Diensten op het gebied van levensverzekeringen
66.02			6601000	6602000	Pensioenen	Diensten van pensioenfondsen
66.03			6603000	6603000	Ov.verzeker.	Diensten op het gebied van andere dan levensverzekeringen
67.1			6700000	6710000	Fin.instell.	Ondersteunende diensten in verband met financiële instellingen, exclusief het verzekeringswezen en pensioenfondsen
67.2			6700000	6721000	Assur.bemid.	Assurantiebemiddeling
67.2			6700000	6729000	Ov.verz.hlpd	Overige ondersteunende diensten verzekeringswezen (expertise, advies, waarborgfonds, verzekeringskamer)
70.1			7030000	7010000	Hnd.onr.goed	Exploitatie van en handel in eigen onroerend goed
70.20.11			7020010	7020010	Woningd.huur	Verhuur of leasing van eigen woningen
70.20.11			7020020	7020020	Woningd.eig.	Verhuur of leasing van eigen woningen
70.20.12			7020040	7020040	Huur bedrgeb	Verhuur of leasing van niet voor bewoning bestemde eigen gebouwen
70.31			7030000	7031000	Mak.bem.kove	Handelsbemiddeling in en beheer van onroerend goed
70.32			7030000	7032000	Ov.dien.mak.	Beheer van onroerend goed voor een vast bedrag of op contractbasis
71.1			7100000	7110000	Verhuur auto	Autoverhuur
71.2			7100000	7190000	Verh.ovroerg	Verhuur van andere transportmiddelen
71.3			7100000	7190000	Verh.ovroerg	Verhuur van overige machines, apparatuur en werktuigen
71.40.11			7100000	7190000	Verh.ovroerg	Leasing of verhuur van televisies, radio's, videorecorders, en aanverwante apparatuur en toebehoren
71.40.12			7100000	7140000	Videoverhuur	Leasing of verhuur van videobanden
71.40.13			7100000	7190000	Verh.ovroerg	Leasing of verhuur van meubelen en andere huishoudelijke artikelen
71.40.14			7100000	7190000	Verh.ovroerg	Leasing of verhuur van artikelen voor ontspanning en vrijetijdsbesteding
71.40.15			7100000	7190000	Verh.ovroerg	Leasing of verhuur van muziekinstrumenten
71.40.16			7100000	7190000	Verh.ovroerg	Leasing of verhuur van andere persoonlijke of huishoudelijke artikelen
72.1			7200000	7200100	Comput.serv.	Computeradviesbureaus
72.20.1	8524	3100	7200000	7200200	SoftwCd/Band	Cd's
72.20.1	8524	3900	7200000	7200200	SoftwCd/Band	Andere platen voor afleessystemen dmv een laserstraal
72.20.1	8524	4010	7200000	7200200	SoftwCd/Band	Magneetbanden waarop gegevens of instructies (anders dan beeld- of geluidsopnamen) zijn opgenomen, gebruikt in computers
72.20.1	8524	6000	7200000	7200200	SoftwCd/Band	Kaarten voorzien van een magnetische strip
72.20.1	8524	9110	7200000	7200200	SoftwCd/Band	Andere dragers waarop gegevens of instructies (anders dan beeld- of geluidsopnamen) zijn opgenomen, gebruikt in

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						computers
72.20.2			7200000	7200100	Comput.serv.	Programmering van pakketprogrammatuur
72.20.3			7200000	7200100	Comput.serv.	Advies over programmatuur en overige levering van programmatuur
72.3			7200000	7200100	Comput.serv.	Gegevensverwerking
72.4			7200000	7200100	Comput.serv.	Gegevensbanken
72.5			7200000	7200100	Comput.serv.	Reparatie en onderhoud van computers en van boekhouden van overige kantoormachines
72.6			7200000	7200100	Comput.serv.	Overige dienstverlening in verband met computers
73			7300000	7300000	Research ed	Speur- en ontwikkelingswerk
73			7300100	7300100	Bruto Resear	Bruto speur- en ontwikkelingswerk
74.11			7411000	7411000	Rechtsk.dst.	Rechtskundige dienstverlening
74.12			7412000	7412000	Account. ed.	Accountants, boekhouders en belastingconsulenten
74.13			7412000	7413000	Econ. advies	Markt- en opinieonderzoek
74.14			7412000	7413000	Econ. advies	Advies inzake bedrijfsvoering en beheer
74.15			7415000	7415000	Top&hulporg.	Doorbelaste kosten inzake algemeen beheer door andere bedrijven van het zelfde concern
74.20			7420000	7420000	Ing./archit.	Diensten van architecten, ingenieurs en aanverwante technisch adviseurs
74.20	4906		7420000	7420000	Ing./archit.	Bouwplannen en -tekeningen voor technische, industriële, commerciële, topografische en dergelijke doeleinden
74.30.11			7490000	7430110	Keur.voeding	Testen en toetsen op samenstelling en zuiverheid
74.30.12			7490000	7430190	Keuring ov.	Testen en toetsen van fysische eigenschappen
74.30.13			7490000	7430190	Keuring ov.	Testen en toetsen van complete mechanische en elektrische systemen
74.30.14			7490000	7430190	Keuring ov.	Technische controle van motorvoertuigen
74.30.15			7490000	7430190	Keuring ov.	Overige technische inspecties
74.30.16			7490000	7430190	Keuring ov.	Overige technische testen en toetsen
74.4			7440000	7440000	Reclame	Reclamewezen
74.50.1			7450000	7450100	Arbeidsbem.	Plaatsen van personeel
74.50.2			7450000	7450200	Uitzendpers.	Leveren van personeel door uitzendbureaus
74.50.2			7450000	7450900	Uitleenpers.	Leveren van personeel door andere bedrijven dan uitzendbureaus
74.6			7490000	7460000	Beveiliging	Opsporing en beveiliging
74.70.11			7470000	7470110	Rein. gebouw	Desinfecteren en bestrijden van ongedierte
74.70.12			7470000	7470110	Rein. gebouw	Lappen van ramen
74.70.13			7470000	7470110	Rein. gebouw	Traditioneel reinigingswerk
74.70.14			7470000	7470110	Rein. gebouw	Gespecialiseerd reinigingswerk (zandstralen ed.)
74.70.15			7470000	7470110	Rein. gebouw	Schoorsteenvegen en schoonmaken van ovens
74.70.16			7470000	7470160	Ov.reiniging	Reiniging van transportmiddelen en machines (bierwacht, gaswacht ed.)
74.81.1	3704		7490000	7480900	Ov.zak.dnstn	Fotografische platen en film, belicht maar niet ontwikkeld
74.81.1	3705		7490000	7480900	Ov.zak.dnstn	Fotografische platen en film, belicht en ontwikkeld
74.81.2			7490000	7480900	Ov.zak.dnstn	Fotografie (portret-, reclame-, actie-, lucht- en overige gespecialiseerde fotografie)
74.82			7490000	7480900	Ov.zak.dnstn	Verpakken
74.83			7490000	7480900	Ov.zak.dnstn	Secretariaats- en vertaalwerk
74.84.11			7490000	7480900	Ov.zak.dnstn	Kredietregistratie
74.84.12			7490000	7480900	Ov.zak.dnstn	Incassobureaus
74.84.13			7490000	7480900	Ov.zak.dnstn	Gespecialiseerde ontwerpers
74.84.14			7490000	7480900	Ov.zak.dnstn	Makelarij en taxatie, behalve voor onroerend goed
74.84.15			7490000	7480900	Ov.zak.dnstn	Organiseren van tentoonstellingen, beurzen en congressen
74.84.16			7480100	7480100	Licen/Royalt	Exploitatie van octrooien, licenties, film- en muziekrechten
74.84.16			7480200	7480200	H/Vh.lbquota	Huur en verhuur van melk- en andere landbouwquota's; visvangstrechten
74.84.16			7490000	7480900	Ov.zak.dnstn	Overige zakelijke dienstverlening, n.e.g.
75			7500010	7500010	Coll. dnstn.	Openbaar bestuur en defensie; verplichte sociale verzekering
75			7500020	7500020	Ondl.lev.ovh	Onderlinge leveringen van de overheid
75			7500030	7500030	Lev.ovh.drdn	Leveringen overheid aan derden
80.1			8010010	8010010	Gesubs.ondw.	Basisonderwijs
80.1			8010020	8010020	Ondl.lv.ondw	Onderlinge leveringen onderwijs
80.1			8010030	8010030	Lv.ondw.drdn	Leveringen onderwijs aan derden (schoolgeld)
80.2			8010010	8010010	Gesubs.ondw.	Voortgezet onderwijs
80.2			8010020	8010020	Ondl.lv.ondw	Onderlinge leveringen onderwijs
80.2			8010030	8010030	Lv.ondw.drdn	Leveringen onderwijs aan derden (schoolgeld)

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
80.3			8010010	8010010	Gesubs.ondw.	Hoger onderwijs
80.3			8010020	8010020	Ondl.lv.ondw	Onderlinge leveringen onderwijs
80.3			8010030	8010030	Lv.ondw.drdn	Leveringen onderwijs aan derden (schoolgeld)
80.41			8041000	8041000	Autorijles	Autorijscholen, vlieg- en vaaronderricht
80.42			8042000	8042000	Ov.part.ondw	Volwasseneneducatie en andere vormen van onderwijs, n.e.g.
85.11 (excl .15)			8511100	8511100	ziekenhuiszorg	Ziekenhuizen
85.12.12			8511100	8511100	ziekenhuiszorg	Consulten en behandelingen door specialisten en chirurgen
85.11.15			8511500	8511500	GGZ-dnstn	Psychiatrie
85.12.11			8519000	8512100	huisartsenzg	Consulten en behandelingen door huisartsen
85.13			8519000	8513000	tandheelk.zg	Tandartspraktijken
85.14.11			8519000	8514000	paramed.zorg	Verloskundigen
85.14.12			8519000	8514000	paramed.zorg	Verpleegkundigen
85.14.13			8519000	8514000	paramed.zorg	Fysiotherapeuten en overige paramedici (incl. beoefenaars van de homeopathie en dergelijke)
85.14.14			8519000	8515000	ovcur&ondrst	Ambulances
85.14.15			8519000	8515000	ovcur&ondrst	Intramurale gezondheidszorg, andere dan verpleging in een ziekenhuis
85.14.16			8519000	8515000	ovcur&ondrst	Medische laboratoria
85.14.17			8519000	8515000	ovcur&ondrst	Bloed-, sperma- en orgaanbanken
85.14.18			8519000	8515000	ovcur&ondrst	Overige gezondheidszorg, n.e.g.
85.2			8520000	8520000	veterin. Dnst	Veterinaire diensten
85.31.11			8531130	8531300	Verzorghzorg	Welzijnszorg in bejaardentehuizen
85.31.12			8531200	8531200	gehandic.zrg	Welzijnszorg in tehuizen voor fysiek mentaal gehandicapten
85.31.13			8539000	8531400	Jeugdzorg	Welzijnszorg in tehuizen voor kinderen en jongeren
85.31.14			8539000	8532400	Thuiszorg	Welzijnszorg voor andere cliënten
85.31.15			8539000	8531500	Maatsch.opv.	Overige maatschappelijke diensten waarbij onderdak wordt verschaft n.e.g.
85.32.11			8539000	8533100	Kindopvngdn	Kinderdagverblijven, m.u.v. gehandicapten
85.32.12			8531200	8531200	gehandic.zrg	Dagverblijven gehandicapte kinderen en jongeren
85.32.13			8531200	8516000	prevent.zorg	Begeleiding en adviesverlening n.e.g., ivm kinderen
85.32.14			8531130	8531100	Verplghzorg	Welzijnszorg niet in tehuizen
85.32.15			8519000	8516000	prevent.zorg	Beroepsrevalidatie
85.32.16			8539000	8533900	welzijnswerk	Overige maatschappelijke diensten waarbij geen onderdak wordt verschaft n.e.g.
90			9010000	9010000	Mil.dn.overh	Afvalwater- en afvalverzameling en -verwerking door de overheid
90			9020000	9020000	Mil.dn.part.	Afvalwater- en afvalverzameling en -verwerking door particulieren
90			9050000	9050000	Reinig.recht	Reinigingsrechten
91.1			9100000	9110000	Bedrijfsorg.	Bedrijfs-, werkgevers- en beroepsorganisaties
91.2			9100000	9120000	Werkn. org.	Vakverenigingen
91.3			9100000	9130000	Ov.soc.org.	Overige verenigingen
92.11.1	3706		9211000	9211000	FilmsVideo's	Cinematografische film, belicht en ontwikkeld
92.11.2	8524	4099	9211000	9211000	FilmsVideo's	Magneetband met geluids- en beeldopnamen, breedte > 6,5 mm. (Videofilms)
92.11.2	8524	5100	9211000	9211000	FilmsVideo's	Magneetband met geluids- en beeldopnamen, breedte < 4 mm.
92.11.2	8524	5300	9211000	9211000	FilmsVideo's	Magneetband met geluids- en beeldopnamen, breedte > 6,5 mm.
92.11.2	8524	9190	9211000	9211000	FilmsVideo's	Andere dragers waarop beeld- of geluidsopnamen zijn opgenomen
92.11.2	8524	9900	9211000	9211000	FilmsVideo's	Andere dragers met geluids- en beeldopnamen (Videoplaten)
92.11.3			9211000	9212000	Filmprod/dis	Productie van films en video's en aanverwante diensten
92.12			9211000	9212000	Filmprod/dis	Distributie van films en video's
92.13			9213000	9213000	Bioscoop	Vertoning van films
92.2			9221000	9221000	Radio/tv pub	Radio en televisie publiek
92.2			9222000	9222000	Radio/tv com	Radio en televisie commercieel
92.31.1	9701		9250000	9231000	Kunstvoorwrp	Schilderijen, schilderingen en tekeningen met de hand vervaardigd; collages e.d. decoratieve platen
92.31.1	9702		9250000	9231000	Kunstvoorwrp	Originele gravures, etsen en litho's
92.31.1	9703		9250000	9231000	Kunstvoorwrp	Originele standbeelden en beeldhouwwerk, ongeacht het gebruikte materiaal
92.31.1	9704		9250000	9231000	Kunstvoorwrp	Postzegels, fiscale zegels, eerstedagenveloppen ed. voor zover zij niet geldig zijn of worden in het land van

CPA-code	Prod. type	Stat. nr.	Prod. gr. i/o	Prod. gr. e8	Record e8	Description
						bestemming
92.31.1	9705		9250000	9231000	Kunstvoorwrp	Verzamelingen met een zoologisch, botanisch, mineralogisch, anatomisch, historisch, archeologisch, paleontologisch, etnografie
92.31.1	9706		9250000	9231000	Kunstvoorwrp	Antiquiteiten, zijnde voorwerpen ouder dan 100 jaar
92.31.2			9211000	9239000	Amusement	Overig amusement
92.32			9211000	9239000	Amusement	Overig amusement
92.33			9211000	9239000	Amusement	Overig amusement
92.34			9211000	9239000	Amusement	Overig amusement
92.4			9240000	9240000	Persbureaus	Persagentschappen
92.5			9250000	9250000	Musea/biblio	Bibliotheken, openbare archieven, musea en andere culturele diensten
92.6			9261000	9261000	Sport ama	Sport amateur
92.6			9262000	9262000	Sport prof	Sport professioneel
92.71			9271000	9271000	Gokwezen	Loterijen en kansspelen
92.72			9272000	9272000	Ov.recreatie	Overige recreatie
93.01			9301000	9301000	Wasserijen	Wasserijen en stomerijen
93.02			9301000	9302000	Kappers ed.	Kappen en overige schoonheidsverzorging
93.02	0501		9301000	9302000	Kappers ed.	Mensenhaar, onbewerkt; afval van mensenhaar
93.03			9309000	9309000	Ov.pers.dnst	Begrafeniswezen
93.04			9309000	9309000	Ov.pers.dnst	Diensten in verband met het lichamelijk welzijn
93.05			9309000	9309000	Ov.pers.dnst	Overige diensten, n.e.g.
95			9500000	9500000	H.h.diensten	Diensten van werknemers in particuliere huishoudens
99			9900000	9900000	Extratt.org.	Diensten van extraterritoriale organisaties en instellingen

ANNEX 11.1 EXAMPLE IMPECT QUESTIONNAIRE, 2001

Centraal Bureau voor de Statistiek

Statistics Netherlands

00000010590
170501 992002 BES Z000

Enquêteformulier:
VL0501
Periode:
TEST 2002
CBS-correspondentienummer:
0000 1059 / 0000 0777
Referentienummer:
B1071 9431 / 1677 4272

Wilt u controleren of BOVENSTAANDE retourcode in het venster zichtbaar is?

OPMERKINGENBLAD

Alléén gebruiken voor het doorgeven van WIJZIGINGEN, OPMERKINGEN en UITSTEL.

Let op: Dit blad **altijd** losscheuren van het aangehechte enquêteformulier en (indien ingevuld!) **separaat** van dit formulier retourneren in bijgesloten envelop.

1 WIJZIGINGEN naam / adresseering

Deze ruimte **ALLEEN** invullen als naam[1]/adres van uw bedrijf **ONVOLLEDIG** of **ONJUIST** is weergegeven op bijgaande brief.

Naam:

straat / postbus — huisnummer

Correspondentie-adres:

postcode — plaats

hr./mevr. — telefoonnummer

Naam contactpersoon:

1) *Denk ook aan naamswijzigingen die het gevolg kunnen zijn van een gewijzigde rechtspersoon of van veranderde zeggenschapsverhoudingen (bijvoorbeeld door een fusie of overname). Gebruik zonodig de schrijfruimte hieronder.*

2 OPMERKINGEN Bedenk dat los op het enquêteformulier genoteerde opmerkingen NIET verwerkt worden!

Mocht u opmerkingen hebben over het enquêteformulier zelf, dan die opmerkingen hieronder vermelden[2]:

Als deze opmerkingen door een **ANDER** zijn gemaakt dan de *hierboven* ingevulde persoon, dan s.v.p. de naam hiervan geven:

hr./mevr. — telefoonnummer

Contactpersoon voor deze opmerkingen:

2) *Deze ruimte kunt u ook gebruiken voor eventuele veranderingen (in de structuur) van uw bedrijf zoals hierboven aangegeven in voetnoot 1).*

3 UITSTEL inzending enquêteformulier

Mocht u niet in staat zijn om het enquêteformulier voor de op pag.1 van dit formulier genoemde datum in te zenden, dan s.v.p. hiernaast de maand vermelden waarin de inzending uiterlijk plaatsvindt:

Inzending in maand — jaar

De gegevens die u verstrekt, worden uitsluitend gebruikt voor het samenstellen van statistische overzichten. Deze overzichten worden zo gepubliceerd dat daarvan geen gegevens over herleidbare afzonderlijke bedrijven, instellingen of personen zijn te ontleden. Wel kan een bedrijf, instelling of persoon het CBS daartoe toestemming geven. Ook worden aan andere (overheids)instellingen, bedrijven of personen geen gegevens verstrekt die herleidbaar zijn tot afzonderlijke bedrijven, instellingen of personen.

Centraal Bureau voor de Statistiek
Divisie
Antwoordnummer ,
Telefoon Fax
E-mail

Terugzenden voor:
6-5-2002

VL0501
Productiestatistiek
Industrie

Betreft periode:
TEST 2002

Uw CBS-correspondentienummer:
0000 1059 / 0000 0777

Referentienummer:
B1071 9431 / 1677 4272

00000010590
100501 992002 BES Z000

Gaarne terugzenden voor de hierboven vermelde datum in bijgevoegde portvrije retourenvelop.
Wilt u controleren of BOVENSTAANDE retouradres in het venster zichtbaar is?

Enquêteformulier Productiestatistiek Industrie

Het CBS stelt het op prijs indien u het enquêteformulier betreffende 2001 invult in gulden!
Verstrekt u echter uw opgaven in euro, geef dit dan duidelijk aan in rubriek A op pagina 3.

De gegevens die u verstrekt, worden uitsluitend gebruikt voor het samenstellen van statistische overzichten. Deze overzichten worden zo gepubliceerd dat daaraan geen gegevens over herleidbare afzonderlijke bedrijven, instellingen of personen zijn te ontlenen. Wat kan een bedrijf, instelling of persoon het CBS daartoe toestemming geven. Ook worden aan andere (overheids)instellingen, bedrijven of personen geen gegevens verstrekt die herleidbaar zijn tot afzonderlijke bedrijven, instellingen of personen.

B: TOELICHTING

B.1 Indien de verslagperiode afwijkt van het kalenderjaar dan begin- en einddatum opgeven.
De einddatum dient altijd binnen de in de kop van de vragenlijst aangegeven periode te vallen.

C: TOELICHTING

C.1 Hieronder vallen:
- Personen op de eigen loonlijst, inclusief loon- en salarisstrekkenden van 65 jaar of ouder, personen werkzaam op buitenlandse projecten waarvan de vermoedelijke duur korter is dan één jaar.
- Personen die werkzaam zijn in uw bedrijf, maar waarvan de loonlijst door bijvoorbeeld een moeder-, zuster- of dochterbedrijf wordt bijgehouden.
- In loondienst zijnde directeuren van NV's, BV's, inclusief directeuren-grootaandeelhouder (DGA) en hun eveneens in loondienst werkzame familieleden.
- Oproep- en invalkrachten voor zover ze -een deel van- de laatste volle week van september gewerkt hebben.

Niet meetellen:
- Personen die volledig arbeidsongeschikt zijn (AAW/ WAO of invaliditeitspensioen e.d.)
- Personen die voor de duur van langer dan één jaar werkzaam zijn in een buitenlandse vestiging of tewerkgesteld zijn op een project in het buitenland.
- Uitzendkrachten
- Personen die wel op de loonlijst voorkomen maar die feitelijk werkzaam zijn bij een moeder-, dochter-, of zusterbedrijf.

C.3 Hieronder vallen: niet in loondienst zijnde medewerkende eigenaren en/of medewerkende gezinsleden, firmanten en vennoten.

C.5 Van inlenen is sprake indien de betrokken werknemers rechtstreeks onder gezag staan van het inlenende bedrijf. In andere gevallen, zoals accountants- en automatiseringsdiensten, is er sprake van hulpdiensten en geen sprake van inlening van personeel.

D: TOELICHTING

D.1 De waarde (excl. BTW) van de gefactureerde goederen en diensten die samenhangt met industriële activiteiten onder aftrek van:
- kortingen, bonussen op verkopen;
- doorberekende, aan derden betaalde, vrachtkosten;
- in rekening gebrachte retouremballage.

Meetellen:
- Opbrengsten producten uit assemblage van voor eigen rekening gekochte onderdelen;
- Doorberekende kosten van eigen vervoer, installatiekosten e.d.
- EU-heffingen (onder andere in ijzer- en staalindustrie)
- Aan afnemers in rekening gebrachte accijnzen.
  De afdrachten van deze heffing verantwoorden onder Overige kostprijsverhogende belastingen n.e.g.
- Correctie retourzendingen.

Niet meetellen:
- Ontvangen exportrestituties, exploitatie subsidies en monetair compenserende bedragen (MCB's).
  Deze opnemen bij vraag D.7 Restituties en subsidies en vraag G.6 Exportsubsidies en overige vergoedingen EU-regelingen
- Ontvangsten voor ter beschikking gestelde arbeidskrachten
- Ontvangen schade-uitkeringen.

D.2 Alle door de onderneming uitgeoefende activiteiten, die een wezenlijk onderdeel vormen van de bedrijfsvoering, maar niet worden uitgeoefend als industriële activiteit.

Bedragen x 1000 : 23.878,75 wordt 24

			aankruisen	
A	**Valuta**			
	A.1	Bij opgave in **euro** hier aankruisen	ULTAS200000	
B	**Boekjaar**		*van*	*tot en met*
<<	B.1	Begin- en einddatum van het boekjaar waar deze opgave betrekking op heeft	PERIODE100000	PERIODE200000
C	**Werkzame personen**		*aantal personen*	*FTE*
		Werkzame personen		
		Werknemers op de eigen loonlijst per 30 september:		
<<	C.1	Aantal personen.	PERSONS111000	
	C.2	Omgerekend in fulltime werknemers (FTE)		PERSONS110100
		Overige werkzame personen per 30 september, bestaande uit:		
<<	C.3	Medewerkende eigenaren en gezinsleden	PERSONS113000	
	C.4	Uitzendkrachten/gedetacheerd personeel (van uitzendbedrijven)	PERSONS130000	
<<	C.5	Overig ingeleend personeel (van andere bedrijven)	PERSONS121000 +	
	C.6	*Totaal aantal werknemers op de eigen loonlijst en overige werkzame personen*	SUBTOTA100000	
	C.7	Uitgeleend personeel (aan andere bedrijven)	PERSONS122000 −	
	C.8	*Totaal aantal werkzame personen per 30 september*	PERSONS100000	
	C.9	*Totaal aantal werkzame personen omgerekend in FTE*		PERSONS110000
D	**Bedrijfsopbrengsten**		*bedragen x 1000*	
		Netto omzet		
<<	D.1	Netto omzet uit de industriële activiteiten van de onderneming. *(inclusief industriële diensten, zie ook de vragen G.1 en I.1)*	VERKOOP211000	
<<	D.2	Netto omzet uit overige activiteiten	VERKOOP212000 +	
	D.3	*Totaal netto omzet*		VERKOOP210000 +
			Transporteren	TRANSPN200000

D: TOELICHTING -vervolg-

D.4 Onderhanden werk betreft gerealiseerd werk aan opdrachten waarover nog niet gefactureerd is. Het gaat om wijzigingen ten opzichte van voorafgaande balansdatum. Het kan om zowel negatieve als positieve bedragen gaan.

D.5 Vergoedingen in verband met het uitlenen van personeel aan niet tot de eigen ondernemingengroep behorende bedrijven.

D.6 De directe en indirecte kosten (lonen, materialen e.d.) besteed aan de in eigen beheer gerealiseerde vaste activa ten behoeve van het eigen bedrijf. Indien de hier gebruikte grond- en hulpstoffen ook in het regulliere productieproces worden aangewend dan de kostprijs hiervan opnemen bij vraag E.2 Inkopen grond- en hulpstoffen. Is dit niet het geval dan opnemen bij vraag E.69 Overige algemene kosten n.e.g.

D.7 Hieronder vallen alle ontvangen prijsverlagende subsidies en restituties van overheden en van de EU. Hier ook de Monetair Compenserende Bedragen (MCB's) en loonkostensubsidies opgeven.

D.8 Alle ontvangen uitkeringen op grond van schade verzekeringen (goederen en bedrijfsschade) dienen hier te worden vermeld. Hierin niet opnemen de ontvangen bedragen voor schade die worden gebruikt voor de vervanging van investerings-goederen.

D.9 Hier dienen opbrengsten te worden verantwoord die niet tot de omzet worden gerekend, zoals:
- Opbrengsten uit licenties, royalty's, auteur-, merkrechten
- Niet-commerciële verhuur van activa (dienstwoning, auto v.d. zaak)
- Ontvangen vergoedingen voor diensten van algemeen beheer ten behoeve van andere bedrijven in dezelfde ondernemingengroep (intra-concerndiensten)

E: TOELICHTING

E.1 De waarde op de balans van de beginvoorraad grond- en hulpstoffen (incl. ingekochte halffabrikaten) en eenmalige verpakkingsmiddelen.

E.2 Grond- en hulpstoffen zijn alle goederen en materialen die direct in het productieproces opgaan.
Opgeven de gefactureerde waarde (excl. BTW) van de door derden geleverde grond- en hulpstoffen onder aftrek van:
- kortingen, bonussen op de inkopen;
- retouren en retouremballage;
- terugontvangen invoerrechten, accijnzen en heffingen.

Meetellen in de kostprijs van de desbetreffende inkopen grond- en hulpstoffen:
- eenmalige verpakkingsmiddelen;
- bedragen betaald aan invoerrechten en inklaringskosten;
- invoerheffingen EU (onder verrekening van MCB's);
- kosten van tijdelijke voorraadopslag;
- kosten van transport en transportverzekering.

De inkopen van handelsgoederen hier niet opnemen doch bij vraag E.7.

E.4 De waarde op de balans van de eindvoorraad grond- en hulpstoffen (incl. ingekochte halffabrikaten) en eenmalige verpakkingsmiddelen.

E.6 De waarde op de balans van de beginvoorraad handelsgoederen.

E.7 Handelsgoederen zijn goederen die zijn ingekocht met de bedoeling deze zonder verdere bewerking door te verkopen.
Onder aftrek van:
- kortingen, bonussen op de inkopen
- retouren en retouremballage
- terugontvangen invoerrechten, accijnzen en heffingen

Meetellen in de kostprijs van de desbetreffende inkopen handelsgoederen:
- eenmalige verpakkingsmiddelen
- bedragen betaald aan invoerrechten en inklaringskosten
- invoerheffingen EU (onder verrekening van MCB's)
- kosten van tijdelijke voorraadopslag
- kosten van transport en transportverzekering

E.9 De waarde op de balans van de eindvoorraad handelsgoederen.

E.12 Loondiensten zoals hier bedoeld hebben betrekking op be- en/of verwerking van grondstoffen, halffabrikaten e.d. materialen die door of namens de opdrachtgever ter beschikking zijn gesteld, teneinde daaruit voor hem producten te vervaardigen. Door het dienstverlenend bedrijf worden eventueel materialen c.q. completeringsartikelen bijgeleverd. De factuurbedragen vormen het uitgangspunt. Hierbij NIËT opnemen bedragen betaald voor ingeleend personeel (naar E.22).

D Bedrijfsopbrengsten -vervolg-

bedragen x 1000

Transport TRANSPV100000

Overige bedrijfsopbrengsten

<< D.4 Voorraadmutaties gereed product/goederen in bewerking/onderhanden werk — VOORRAD100000

<< D.5 Vergoedingen voor uitgeleend personeel — OPBRENG112000

<< D.6 Geactiveerde productie t.b.v. eigen bedrijf — INVESTN130000

<< D.7 Subsidies en restituties
(Komt overeen met vraag G.6 t/m G.8) — SUBSIDI100000

<< D.8 Ontvangen schadeuitkeringen — ONTVANG100000

<< D.9 Overige bedrijfsopbrengsten niet elders genoemd — OPBRENG110000

D.10 *Totaal overige bedrijfsopbrengsten* — OPBRENG100000

Totaal bedrijfsopbrengsten

D.11 *Totaal bedrijfsopbrengsten* *Transporteren naar vraag F.1* — OPBRENG000000

E Bedrijfslasten

bedragen x 1000

Inkoopwaarde (kostprijs van de omzet) / Inkopen

<< E.1 Beginvoorraad grond- en hulpstoffen (incl. herwaarderingen) — VOORRAD220100

<< E.2 Inkopen grond- en hulpstoffen
(Zie ook de vragen H.1, H.2, H.3 en H.4) — INKOPEN120000

SUBTOTC100000

E.3

<< E.4 Eindvoorraad grond- en hulpstoffen (incl. herwaarderingen) — VOORRAD220500

E.5 Inkoopwaarde grond- en hulpstoffen — INKWRDE120000

<< E.6 Beginvoorraad handelsgoederen (incl. herwaarderingen) — VOORRAD210100

<< E.7 Inkopen handelsgoederen — INKOPEN110000

SUBTOTC200000

E.8

<< E.9 Eindvoorraad handelsgoederen (incl. herwaarderingen) — VOORRAD210500

E.10 Inkoopwaarde handelsgoederen — INKWRDE110000

Overige inkoopwaarde m.b.t.:

E.11 Inkopen overige materialen/goederen — INKWRDE131000

<< E.12 Uitbesteed werk/ werk door derden/loondiensten — INKWRDE132000

E.13 Inkopen niet elders genoemd — INKWRDE133000

E.14 *Totaal overige inkoopwaarde* — INKWRDE130000

E.15 *Totaal inkoopwaarde* — INKWRDE100000

Transporteren TRANSPN300000

E: TOELICHTING -vervolg-

E.16 Als bruto loon geldt het salaris vermeerderd met het werknemersaandeel van de premies sociale verzekeringen. Hieronder vallen ook loon in natura en extra beloningen in de vorm van toeslagen, tantièmes, overwerk en dergelijke.
Inclusief: vergoedingen woon- werkverkeer, bijdragen in (premie-)spaarregelingen en uitkeringen uit hoofde van ontslagregelingen.
Minus: Afdrachtskortingen (belasting en premies), loonsubsidies en restitutie doorbetaald loon hierop niet in mindering brengen.

E.17 Werkgeversaandeel in de premies sociale verzekeringen. Het betreft hier ZFW, WW (AWF en Wachtgeldfonds) en de WAO. In geval het bedrijf 'eigen risicodrager' is, dienen de WAO-uitkeringen hier opgenomen te worden.

E.18 Onder pensioenlasten ook opnemen inkoopsommen en jaardotaties pensioen-voorzieningen en Vut-premies.

E.19 Hieronder vallen onder meer: Kosten aanvulling WAO-gat, bijdragen aan ziekte-kostenregelingen, vergoedingen voor verhuizing, huisvesting, kinderopvang e.d. .

E.23 Uitsluitend de aan derden betaalde kosten.

E.24 Kosten van kantine, Arbo-diensten, wervingsacties, bedrijfskleding, jubilea e.d.

E.27 Jaardotaties voor groot onderhoud van vervoermiddelen opnemen bij vraag F.8 Toevoegingen aan voorzieningen.

E.28 Brandstofkosten vervoermiddelen (LPG, diesel, benzine) die niet ten behoeve van de eigen pomp zijn ingekocht.

E.29 Voorheen motorrijtuigenbelasting.

E.35 Hieronder vallen:
- vloeibare brandstoffen (excl. motorbrandstoffen vervoermiddelen)
- vaste brandstoffen
- kosten stadsverwarming
- brandstoffen voor machines e.d.
- warm water en stroom voor verwarmingsdoeleinden.

E Bedrijfslasten -vervolg-

bedragen x 1000

Transport TRANSPV200000

Arbeidskosten

<< E.16 Bruto lonen en salarissen — LOONSOM110000

Sociale lasten, bestaande uit:

<< E.17 Werkgeversaandeel sociale voorzieningen — LOONSOM121100

<< E.18 Pensioenlasten — LOONSOM121200

<< E.19 Overige sociale lasten — LOONSOM122000

E.20 *Totaal arbeidskosten* — LOONSOM100000

Andere personeelskosten

E.21 Betalingen i.v.m. uitzendkrachten/gedetacheerd personeel — BEDRLST345100

E.22 Betalingen i.v.m. overig ingeleend personeel — BEDRLST345200

<< E.23 Opleidingskosten — BEDRLST345500

<< E.24 Overige personeelskosten — BEDRLST345900

E.25 *Totaal andere personeelskosten* — BEDRLST345000

Kosten vervoermiddelen
(Afschrijving vermelden bij vraag E.71)

E.26 Huur/lease vervoermiddelen — BEDRLST342100

<< E.27 Onderhoud/reparatie vervoermiddelen — BEDRLST342200

<< E.28 Motorbrandstoffen vervoermiddelen — BEDRLST342300

<< E.29 Houderschapsbelasting — BEDRLST342400

E.30 Verzekeringspremies vervoermiddelen — BEDRLST342500

E.31 Overige kosten vervoermiddelen — BEDRLST342900

E.32 *Totaal kosten vervoermiddelen* — BEDRLST342000

Energiekosten
(zie ook de vragen H.6 t/m H.11)

E.33 Aardgas — BEDRLST341100

E.34 Elektriciteit — BEDRLST341200

<< E.35 Overige energiekosten (excl. motorbrandstoffen vervoermiddelen) — BEDRLST341300

E.36 *Totaal energiekosten* — BEDRLST341000

Transporteren TRANSPN400000

E: TOELICHTING -vervolg-

E.43 Hieronder opnemen kosten van waterverbruik, inrichting e.d.
Niet meetellen het waterverbruik t.b.v. het productieproces. De kosten van het water, dat tijdens het productieproces verbruikt wordt, dienen te worden opgenomen bij vraag E.2 "Inkopen grond- en hulpstoffen".

E.45 Hieronder vallen de betalingen voor huur en operationele lease van machines, inventaris, installaties en computers (exclusief software).

E.46 Jaardotaties voor groot onderhoud van machines en apparaten opnemen bij vraag F.8 Toevoegingen aan voorzieningen.

E.55 Hieronder vallen kosten in verband met porti, telefoon, fax, mobilofoon, e-mail en koeriersdiensten e.d.

E Bedrijfslasten -vervolg- *bedragen x 1000*

Transport TRANSPV300000

Huisvestingskosten
(Afschrijving vermelden bij vraag E.71)

E.37 Huur/lease gebouwen en terreinen BEDRLST343100
E.38 Onderhoud/reparatie gebouwen en terreinen BEDRLST343200
E.39 Schoonmaak gebouwen en terreinen BEDRLST343300
E.40 Milieuheffingen en zuiveringslasten BEDRLST343410
E.41 Onroerend zaakbelasting BEDRLST343420
E.42 Verzekeringspremies opstal en inboedel BEDRLST343500
<< E.43 Overige huisvestingskosten BEDRLST343900
E.44 *Totaal huisvestingskosten* BEDRLST343000

Kosten machines, apparatuur, installaties en kantoorinventaris
(Afschrijving vermelden bij vraag E.71)

<< E.45 Huur/lease machines, apparatuur, installaties, kantoorinventaris BEDRLST344100
<< E.46 Onderhoud/reparatie machines, apparatuur, installaties, kantoorinventaris BEDRLST344200
E.47 Overige kosten machines, apparatuur, installaties, kantoorinventaris BEDRLST344900
E.48 *Totaal kosten machines, apparatuur, installaties, kantoorinventaris* BEDRLST344000

Verkoopkosten

E.49 Reclame-, beurs- en advertentiekosten BEDRLST346100
E.50 Betaalde agentenprovisies en -commissies BEDRLST346200
E.51 Reis-, verblijf- en representatiekosten BEDRLST346300
E.52 Research- en ontwikkelingskosten BEDRLST346400
E.53 Overige verkoopkosten BEDRLST346900
E.54 *Totaal verkoopkosten* BEDRLST346000

Kosten communicatie
(Afschrijvingen vermelden bij vraag E.71)

<< E.55 *Kosten communicatie* BEDRLST347000

Transporteren TRANSPN500000

E: TOELICHTING -vervolg-

E.56 Dit omvat onder meer bankprovisies, transactiekosten, bemiddelingskosten en overboekingskosten. Hier géén rentekosten of valutaverliezen boeken.

E.59 Uitsluitend de aan derden betaalde bedragen ten behoeve van de automatisering opnemen, alsmede de aanschaf van apparatuur en software die rechtstreeks ten laste van de exploitatierekening gebracht wordt. De geactiveerde bedragen i.v.m. aanschaf van apparatuur en/of software dienen buiten beschouwing te blijven.

E.60 Exclusief de hiermee samenhangende belastingen/heffingen.

E.64 Het betreft doorbelaste kosten inzake algemeen beheer e.d. door andere bedrijven van dezelfde ondermemingengroep (concern), waartoe het eigen bedrijf behoort. De bedragen betaald aan huren, assurantiepremiés, interest en/of andere kosten die in de doorbelasting begrepen zijn, behoren bij de desbetreffende kostensoort opgegeven te worden.

E.66 Hierin opnemen de huur van niet eerder genoemde activa.

E.67 Alle niet eerder genoemde reparaties en onderhoud van activa.

E.68 Bijvoorbeeld afgedragen accijnzen, BPM, invoerrechten, EU heffingen en belasting op rechtsverkeer.

E.69 Alle niet eerder gespecificeerde kosten.

E.71 De afschrijvingen op materiële- en immateriële vaste activa, zoals deze tot uitdrukking komen in de jaarrekening. Afschrijvingen op debiteuren, die rechtstreeks ten laste van de resultaten-rekening worden gebracht, opnemen onder buitengewone lasten.

E Bedrijfslasten -vervolg- *bedragen x 1000*

			Transport	TRANSPV400000
		Kosten dienstverlening door derden		
<<	E.56	Bankzaken	BEDRLST348100	
	E.57	Verzekeringspremies niet elders genoemd	BEDRLST348200	
	E.58	Accountants-, rechtskundig-, economisch- en belastingsadvies	BEDRLST348300	
<<	E.59	Automatisering, computerdiensten door derden	BEDRLST348400	
<<	E.60	Vuilafvoer en -verwerking	BEDRLST348500	
	E.61	Overige kosten dienstverlening door derden	BEDRLST348900	
	E.62	*Totaal kosten dienstverlening door derden*		BEDRLST348000
		Overige bedrijfslasten niet elders genoemd *(Afschrijving vermelden bij vraag E.71)*		
	E.63	Licenties, royalty's, auteursrechten e.d. *(Zie ook vraag H.12)*	BEDRLST349100	
<<	E.64	Betalingen voor intraconcerndiensten (beheerskosten)	BEDRLST349200	
	E.65	Kantoorbehoeften, contributies, abonnementen, vakliteratuur	BEDRLST349300	
<<	E.66	Overige huur/lease niet elders genoemd	BEDRLST349400	
<<	E.67	Overige onderhoud/reparatie niet elders genoemd	BEDRLST349500	
<<	E.68	Overige kostprijsverhogende belastingen niet elders genoemd	BEDRLST349600	
<<	E.69	Overige algemene kosten niet elders genoemd.	BEDRLST349900	
	E.70	*Totaal overige bedrijfslasten niet elders genoemd*		BEDRLST349000
		Afschrijvingen op materiële en immateriële vaste activa		
<<	E.71	*Afschrijvingen op materiële en immateriële vaste activa*		AFSCHRGI 10000
		Totaal bedrijfslasten		
	E.72	*Totaal bedrijfslasten* *Transporteren naar vraag F.2*		BEDRLST310000

F: TOELICHTING

F.4 Rentebaten, baten uit deelnemingen, ontvangen dividenden, winst op beleggingen en overige financiële baten.

F.5 Rentelasten, kosten van leningen, verlies op deelnemingen, verlies op beleggingen.

F.8 Toevoegingen aan interne voorzieningsfondsen, zoals aanloop- en reorganisatie-fondsen, onderhoudsfondsen

F.10 Alle baten welke niet voortvloeien uit de normale bedrijfsvoering, zoals winst bij afstoting van onderneming, winst op verkochte activa en winst uit bedrijfsuitoefening in het buitenland

F.11 Lasten die niet voortvloeien uit de normale bedrijfsvoering, zoals verlies bij afstoting van deelneming, lasten voortvloeiende uit een reorganisatie, verlies op verkochte activa en verlies uit bedrijfsuitoefening in het buitenland.

F Resultaten

bedragen x 1000

Bedrijfsresultaat

F.1	*Totaal bedrijfsopbrengsten*	*Transport van vraag D.11*	OPBRENHC00000
F.2	*Totaal bedrijfslasten*	*Transport van vraag E.72*	BEDRLSH310000
F.3	*Totaal bedrijfsresultaat*		RESULTS120000

Financieel resultaat

<<	F.4 Financiële baten		FINREST110000
<<	F.5 Financiële lasten		FINREST120000
	F.6 *Totaal financieel resultaat*		FINREST100000

Saldo voorzieningen

	F.7 Onttrokken en vrijgevallen voorzieningen		VOORZNG140000
<<	F.8 Toevoegingen aan voorzieningen		VOORZNG1 10000
	F.9 *Totaal saldo voorzieningen*		VOORZNG100000

Buitengewoon resultaat

<<	F.10 Buitengewone baten		BUIBATN110000
<<	F.11 Buitengewone lasten		BUIBATN120000
	F.12 *Totaal buitengewoon resultaat*		BUIBATN100000

Resultaat voor belastingen

	F.13 *Resultaat voor belastingen*		RESULTS130000

G: TOELICHTING

G.1 De hoofdactiviteit van de onderneming heeft betrekking op industriële activiteiten.
Deze bestaan uit de verkopen van zelfvervaardigde producten en industriële diensten.
Verkopen van zelfvervaardigde producten:
Betreft verkopen van goederen die geheel voor eigen rekening zijn vervaardigd, hetzij in de eigen onderneming, hetzij in loondienst door derden, alsmede uit assemblage van voor eigen rekening ingekochte onderdelen.
Industriële diensten:
Het be- of verwerken van door de opdrachtgever aan uw onderneming kosteloos ter beschikking gestelde materialen, teneinde daaruit voor hem producten te vervaardigen.
Door uw onderneming kunnen eventueel materialen c.q. completeringartikelen aangeleverd worden.
Installatie-, reparatie- en onderhoudsdiensten voor derden (exclusief m.b.t. auto's, motorfietsen en reparatie ten behoeve van particulieren).

G.3 Overige activiteiten zijn werkzaamheden die een wezenlijk onderdeel vormen van de bedrijfsvoering van het bedrijf, maar geen deel zijn van de industriële activiteit (vervaardigingen, bewerking van goederen). Verkopen van handelsgoederen betreffen de verkoop van niet zelfvervaardigde goederen, die worden gekocht en zonder verdere bewerking worden doorverkocht.
Opbrengsten van incidentele activiteiten vermelden bij vraag D.9 Overige bedrijfsopbrengsten n.e.g.

G.5 Hieronder vallen zowel de éénmalige als herhaalde subsidies. Bijvoorbeeld volgens de Wet Inschakeling Werkzoekenden, de Wet reïntegratie arbeidsgehandicapten, Melkertbanen e.d..
Deze subsidies niet in mindering brengen op de vraag naar lonen en salarissen.

G.6 Naast de exportsubsidies hier exploitatiesubsidies door EU (excl. loonkosten) verantwoorden.
De hier bedoelde restituties en subsidies zijn tegemoetkomingen in de bedrijfskosten van ondernemingen door het Rijk en de overige publiekrechtelijke lichamen, alsmede die van EU-instellingen

G.9 Vergoedingen inzake algemeen beheer ten behoeve van andere bedrijven van dezelfde ondernemingengroep.
Dit bedrag tevens opnemen bij vraag D.9

G.10 Ontvangen gelden voor, tijdelijk, verleende rechten op licenties en originelen in woord beeld en geluid (royalty's, copyright, pressing fees e.d.). Verkoop van het origineel valt hier niet onder, dit is een desinvestering.

H: TOELICHTING

H.1 Grond- en hulpstoffen zijn alle goederen die direct in het productieproces opgaan. De inkopen van deze goederen dient u op te geven volgens de op dit formulier vermelde specificaties of met behulp van de statistieknummers van de buitenlandse handel (GN-nummers). Indien u kiest voor dit laatste kunt u de desbetreffende gegevens apart met de vragenlijst terugsturen. Op grond van de door u verstrekte informatie krijgt u volgend jaar een vragenlijst met alleen voor uw bedrijf relevante inkopen.
Opgeven de gefactureerde waarde (excl. BTW) van de door derden geleverde grond- en hulpstoffen onder aftrek van:
- kortingen, bonussen op de inkopen
- retouren en retouremballage
- terugontvangen invoerrechten, accijnzen en heffingen.

Meetellen in de kostprijs van de desbetreffende inkopen grond- en hulpstoffen:
- eenmalige verpakkingsmiddelen
- bedragen betaald aan invoerrechten en inklaringskosten
- invoerheffingen EU (onder verrekening van MCB's)
- kosten van tijdelijke voorraadopslag
- kosten van transport en transportverzekering.

Inkopen van goederen die zonder verdere bewerking worden doorverkocht (handelsgoederen) dient u op te geven bij vraag E.7.

G Specificaties bedrijfsopbrengsten

bedragen x 1000

<< **G.1** **Netto omzet uit de industriële activiteiten van de onderneming.**

Verkopen van zelfvervaardigde producten — VERKOPH211100

Industriële diensten — VERKOPH211100

G.2 ***Totaal netto omzet uit de industriële activiteiten*** — VERKOPH211100
(Komt overeen met vraag D.1)

<< **G.3** **Netto omzet uit overige activiteiten**

Verkopen van handelsgoederen — VERKOPH212000

Niet-industriële diensten en overige activiteiten — VERKOPH212000

G.4 ***Totaal netto omzet uit overige activiteiten*** — VERKOPH212000
(Komt overeen met vraag D.2)

Subsidies en restituties

<< **G.5** Loonkostensubsidies — SUBSIDH140000

<< **G.6** Exportrestituties en overige vergoedingen EU-regelingen — SUBSIDH150000

G.7 Overige subsidies en restituties — SUBSIDH190000

G.8 ***Totaal subsidies en restituties*** — SUBSIDH100000
(Komt overeen met vraag D.7)

Nadere specificaties overige bedrijfsopbrengsten n.e.g.

<< **G.9** Intraconcerndiensten (beheersopbrengsten) — OPBRENG111000

<< **G.10** Licenties, royalty's, auteursrechten e.d. — OPBRENG113000

H Specificaties bedrijfslasten

bedragen x 1000

Inkopen grond- en hulpstoffen en eenmalige verpakking

		CPA-code	*Eenheid*	*Hoeveelheid*	*Waarde*
<< **H.1**	Grond- en hulpstoffen en eenmalige verpakking				
	Industriediamant, onbewerkt of enkel gezaagd, gekloofd of ruw gesneden; puimsteen, amaril; natuurlijk korund, granaat e.d. schuur-, slijp- of polijstmiddelen	14.50.22			INKOPEH120000
	Natuurlijk grafiet, kwarts(iet), diatomiet, kiezel- en moeraarde, magnesia, asbest, mica, talk, speksteen, chloriet, veldspaat, vermiculiet, perliet (niet geëxpandeerd)	14.50.23			INKOPEH120000
	Metaalgarens (textielgarens, strippen e.d., verbonden met metaaldraad)	17.54.33			INKOPEH120000
	Naaldhout, dikte > 6 mm, gezaagd, geschaafd, geschuurd, al dan niet met vingerlasverbinding	20.10.10.B			INKOPEH120000
	Tropisch hout, dikte > 6 mm, gezaagd, geschaafd, geschuurd, al dan niet met vingerlasverbinding; plankjes voor parketvloeren	20.10.10.C			INKOPEH120000
	Hout, excl. naald- en tropisch, dikte > 6 mm, gezaagd, geschaafd, geschuurd, al dan niet met vingerlasverbinding; voor parketvloeren; dwarsliggers e.d. niet geïmpregneerd	20.10.10.D			INKOPEH120000
	Houten stelen voor borstels, bezems e.d. gereedschap; borstelhouten; heften voor messenmakerswerk	20.51.11			INKOPEH120000
	Smeerolièn van aardolie, minerale olie, zware preparaten (motor-, compressor-, turbine-, rem-, versnellingsbakolie; white oils; corrosiewerende, isolatie- e.d. oliën)	23.20.16			INKOPEH120000
	Propaan en butanen, vloeibaar gemaakt	23.20.21			INKOPEH120000

H	Specificaties bedrijfslasten -vervolg-			bedragen x 1000	
<< H.1	Grond- en hulpstoffen en eenmalige verpakking -vervolg-	CPA-code	Eenheid	Hoeveelheid	Waarde
	Loodoxiden, loodmonoxide (loodgilt, massicot), loodmenie (rode, oranje-, kristalmenie)	24.12.12.B			INKOPEH120000
	Zoutzuur (waterstofchloride), chloorzwavelzuur, difosforpenta-oxide, booroxiden en -zuren, silicium- en zwaveldioxide, fluorwaterstof	24.13.14.D			INKOPEH120000
	Polymeren van ethyleen, co-polymeren van ethyleen en vinylacetaat, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.10	1000 kg	INKOPEV120000	INKOPEH120000
	Polymeren van styreen, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.20	1000 kg	INKOPEV120000	INKOPEH120000
	Polymeren van vinylchloride of andere halogeenolefinen, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.30	1000 kg	INKOPEV120000	INKOPEH120000
	Alkydharsen, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.40.B	1000 kg	INKOPEV120000	INKOPEH120000
	Epoxyharsen, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.40.C	1000 kg	INKOPEV120000	INKOPEH120000
	Polyethers, polyesters, polycarbonaten, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.40.D	1000 kg	INKOPEV120000	INKOPEH120000
	Polymeren van propyleen of andere olefinen, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.51	1000 kg	INKOPEV120000	INKOPEH120000
	Polymeren van vinylacetaat, andere vinylesters of vinylpolymeren, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.52			INKOPEH120000
	Acrylpolymeren, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.53			INKOPEH120000
	Polyamiden, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.54			INKOPEH120000
	Ureumharsen, thio-ureumharsen, melamineharsen, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.55			INKOPEH120000
	Fenolharsen, polyurethanen, aminoharsen, excl. ureum-, thio-ureum-, melamine-, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.56			INKOPEH120000
	Siliconen, in primaire vormen (vloeibaar, pasta's, dispersies, (vorm)poeder, granulaat, korrels e.d.)	24.16.57			INKOPEH120000
	Synthetische rubber en uit olie vervaardigde factis; mengsels van natuurlijke en synthetische rubber, in primaire vormen, platen, vellen of strippen; latex	24.17.10			INKOPEH120000
	Verf en vernis op basis van synthetische of gewijzigde natuurlijke polymeren (acryl-, vinyl- e.d. polymeren), gedispergeerd of opgelost in een waterig medium	24.30.11			INKOPEH120000
	Verf en vernis op basis van synthetische of gewijzigde natuurlijke polymeren (acryl-, vinyl- e.d. polymeren), gedispergeerd of opgelost in een niet-waterig medium	24.30.12			INKOPEH120000
	Lederverven (bereide waterverfpigmenten); olieverf en -vernis; bereide siccatieven; pigmenten, organische verfverdunners en -oplosmiddelen, stopverf, mastiek	24.30.22			INKOPEH120000
	Belts-, vloeimiddelen voor solderen/lassen metalen; vulkanisatieversnellers, weekmakers, stabilisatiemiddelen voor rubber/kunststof; reactie-initiatoren, -versnellers	24.66.46			INKOPEH120000
	Bereide bindmiddelen voor gietvormen of gietkernen; bereide toevoegingsmiddelen voor cement, mortel of beton; niet-gesinterde metaalcarbiden; nafteenzuren e.d.	24.66.47			INKOPEH120000
	Ionenwisselaars; gasbinders (getters); anorganische vernisoplossers/verdunners; preparaten voor galvano-, gieterijtechniek, vlamwering, waterwering, ketelsteenbestrijding	24.66.48			INKOPEH120000
	Geregenereerde rubber, in primaire vormen, platen, vellen of strippen	25.13.10			INKOPEH120000
	Niet-gevulkaniseerde rubber, incl. artikelen daarvan	25.13.20.B			INKOPEH120000
	Draad, koord, platen, vellen, strippen, staven e.d. profielen, van niet-geharde gevulkaniseerde rubber	25.13.20.C			INKOPEH120000

H Specificaties bedrijfslasten -vervolg- *bedragen x 1000*

<<	H.1	Grond- en hulpstoffen en eenmalige verpakking -vervolg-	CPA-code	Eenheid	Hoeveelheid	Waarde
		Pakking- en sluitringen; stootkussens voor schepen, opblaasbare artikelen, expansiemoffen e.d. artikelen van niet-geharde gevulkaniseerde rubber, voor technisch gebruik	25.13.73.B			INKOPEH120000
		Platen, vellen, blokken, strippen, staven, buizen, pijpen, hulpstukken e.d. profielen; afval, poeder en resten van geharde rubber, incl. eboniet van	25.13.73.C			INKOPEH120000
		Platen, vellen, folien, stroken en strippen van kunststof zonder celstructuur; niet versterkt, gelaagd of gecombineerd met andere stoffen, niet op drager	25.21.30			INKOPEH120000
		Platen, vellen, folien, stroken en strippen van kunststof met celstructuur, van polymeren van styreen, vinylchloride of urethanen, geregenereerde cellulose, epoxyharsen	25.21.41			INKOPEH120000
		Kunststof delen van machines, apparaten en gereedschappen	25.24.90.B			INKOPEH120000
		Isolatoren en isolerende werkstukken van keramische stoffen	26.23.10			INKOPEH120000
		Gewalste platte producten van ijzer of staal	27.10.40			INKOPEH120000
		Walsdraad van ijzer of staal	27.10.50			INKOPEH120000
		Staafstaal, incl. betonstaal van ijzer of staal	27.10.60			INKOPEH120000
		Profielen van ijzer of al dan niet-gelegeerd staal, warm gewalst, getrokken of geperst	27.10.70			INKOPEH120000
		Buizen, pijpen en holle profielen van gietijzer	27.21.10			INKOPEH120000
		Gegoten hulpstukken (fittings) voor buisleidingen van gietijzer of -staal	27.21.20			INKOPEH120000
		Buizen, pijpen en holle profielen van ijzer of staal	27.22.10			INKOPEH120000
		Hulpstukken (fittings) voor buisleidingen van ijzer of staal, excl. gegoten hulpstukken	27.22.20			INKOPEH120000
		Koudbewerkte en platte staven van niet-gelegeerd staal	27.31.10			INKOPEH120000
		Koudgezette profielen van ijzer of niet-gelegeerd staal; koudbewerkte en platte staven van gelegeerd staal, excl. roestvrij staal	27.31.20			INKOPEH120000
		Koudbewerkte staven, platte staven en zware profielen, van roestvrij staal	27.31.30.B			INKOPEH120000
		Koudbewerkte of koudgevormde profielen, van gelegeerd staal, excl. roestvrij staal	27.31.30.C			INKOPEH120000
		Gewalste platte producten van ijzer of niet-gelegeerd staal, breedte niet meer dan 500 mm, niet geplateerd of bekleed	27.32.10			INKOPEH120000
		Koudgewalst niet-gelegeerd bandstaal, breedte max. 500 mm, dompel- of elektrolytisch bekleed of geplateerd	27.32.20			INKOPEH120000
		Koudgewalst gelegeerd bandstaal, breedte max. 500 mm	27.32.30			INKOPEH120000
		Koudgevormde profielen verkregen uit platte producten van niet-gelegeerd staal	27.33.11			INKOPEH120000
		Koudgevormde profielen verkregen uit platte producten van roestvrij staal	27.33.12			INKOPEH120000
		Draad van niet-gelegeerd staal	27.34.11			INKOPEH120000
		Draad van roestvrij of ander gelegeerd staal	27.34.12			INKOPEH120000
		Ferromangaan, bevattende max. 2 % koolstof	27.35.11			INKOPEH120000
		Ferrochroom	27.35.12			INKOPEH120000
		Ferronikkel	27.35.13			INKOPEH120000
		Ferrolegeringen, excl. ferromangaan, -chroom of -nikkel	27.35.20			INKOPEH120000
		Gesmede halffabrikaten en vormstukken van niet-gelegeerd staal	27.35.41			INKOPEH120000

H	Specificaties bedrijfslasten -vervolg-			bedragen x 1000	
<< H.1	Grond- en hulpstoffen en eenmalige verpakking -vervolg-	CPA-code	Eenheid	Hoeveelheid	Waarde
	Gesmede halffabrikaten en vormstukken van roestvrij of ander gelegeerd staal	27.35.42			INKOPEH120000
	Gesmede staven van niet-gelegeerd staal	27.35.50			INKOPEH120000
	Gelaste profielen van staal	27.35.61			INKOPEH120000
	Spoorwegmateriaal van ijzer of staal, excl. warmgewalst	27.35.62			INKOPEH120000
	Gesmede zware profielen van niet-gelegeerd staal	27.35.71			INKOPEH120000
	Gesmede staven van gelegeerd, incl. roestvrij staal	27.35.72			INKOPEH120000
	Ruw aluminium, al dan niet als primaire of secundaire legering van ruw aluminium	27.42.11	1000 kg	INKOPEV120000	INKOPEH120000
	Staven en profielen van al dan niet gelegeerd aluminium	27.42.22			INKOPEH120000
	Draad van al dan niet gelegeerd aluminium	27.42.23			INKOPEH120000
	Platen, bladen, stroken en strippen van al dan niet gelegeerd aluminium, dikte meer dan 0,2 mm	27.42.24			INKOPEH120000
	Bladaluminium, dikte (zonder onderlaag) max. 0,2 mm	27.42.25			INKOPEH120000
	Buizen, pijpen en hulpstukken (fittings) daarvoor van al dan niet gelegeerd aluminium	27.42.26			INKOPEH120000
	Staven, profielen en draad van lood	27.43.21			INKOPEH120000
	Platen, bladen, stroken, strippen, poeder en schilfers van lood	27.43.22			INKOPEH120000
	Buizen, pijpen en hulpstukken (fittings) daarvoor van lood	27.43.23			INKOPEH120000
	Zinkstof, poeder en schilfers van zink	27.43.24			INKOPEH120000
	Staven, profielen, draad, platen, bladen, stroken en strippen van zink	27.43.25			INKOPEH120000
	Buizen, pijpen en hulpstukken (fittings) daarvoor van zink	27.43.26			INKOPEH120000
	Staven, profielen en draad, van tin	27.43.27			INKOPEH120000
	Platen, bladen, stroken, strippen, poeder en schilfers van tin; bladtin (stanniol)	27.43.28			INKOPEH120000
	Buizen, pijpen en hulpstukken (fittings) daarvoor van tin	27.43.29			INKOPEH120000
	Staven en profielen van koper	27.44.22			INKOPEH120000
	Draad van geraffineerd koper of koperlegering	27.44.23			INKOPEH120000
	Platen, bladen, stroken en strippen van koper, dikte meer dan 0,15 mm	27.44.24			INKOPEH120000
	Bladkoper, dikte (zonder onderlaag) max. 0,15 mm	27.44.25			INKOPEH120000
	Buizen, pijpen en hulpstukken (fittings) daarvoor van koper	27.44.26			INKOPEH120000
	Staven, profielen en draad van nikkel	27.45.22			INKOPEH120000
	Platen, bladen, stroken en strippen van nikkel	27.45.23			INKOPEH120000
	Buizen, pijpen en hulpstukken (fittings) daarvoor van nikkel	27.45.24			INKOPEH120000
	Wolfraam, molybdeen, tantalium, magnesium, kobaltsteen, bismut, ruw cadmium, titaan, zirkonium, antimoon, mangaan, beryllium, chroom e.d. non-ferro, incl. werken en afval	27.45.30			INKOPEH120000
	Gegoten delen van smeedbaar gietijzer	27.51.11			INKOPEH120000
	Gegoten delen van nodulair gietijzer	27.51.12			INKOPEH120000

H Specificaties bedrijfslasten -vervolg-

bedragen x 1000

<< **H.1** Grond- en hulpstoffen en eenmalige verpakking -vervolg-

	CPA-code	Eenheid	Hoeveelheid	Waarde
Gegoten delen van lamellair gietijzer	27.51.13			INKOPEH120C00
Gegoten delen van gietstaal	27.52.10			INKOPEH120C00
Gegoten delen van lichtmetaal	27.53.10			INKOPEH120C00
Gegoten delen van non-ferrometalen, excl. lichtmetaal	27.54.10			INKOPEH120C00
Brugdelen en bruggen van ijzer of staal	28.11.21			INKOPEH120C00
Masten, incl. vakwerkmasten van ijzer of staal	28.11.22			INKOPEH120C00
Delen van constructiewerken van ijzer, staal of aluminium, excl. brugdelen	28.11.23			INKOPEH120C00
Radiatoren voor centrale verwarming, niet-elektrisch verwarmd, van (giet)ijzer of staal, incl. delen daarvan	28.22.11			INKOPEH120C00
Delen van metaal van ketels voor centrale verwarming	28.22.13			INKOPEH120C00
Hulptoestellen voor stoomketels en ketels voor centrale verwarming , zoals economisers, voorverwarmers, oververhitters, roetblazers, condensors, vliegasterugvoer e.d.	28.30.12			INKOPEH120C00
Delen van metaal van hulptoestellen voor stoomketels en ketels voor centrale verwarming , zoals economisers, voorverwarmers, oververhitters, roetblazers, condensors	28.30.13			INKOPEH120C00
Delen van kernreactoren	28.30.22			INKOPEH120C00
Gesmede of door koude extrusie verkregen delen van metaal	28.40.11			INKOPEH120C00
Gestampte delen van metaal	28.40.12			INKOPEH120C00
Pers-, trek- en stansdelen van metaal	28.40.13			INKOPEH120C00
Gesinterde (poedermetallurgie) delen van metaal	28.40.20			INKOPEH120C00
Gedraaide delen van metaal	28.52.10			INKOPEH120C00
Messen, excl. voor machines; scharen en schaarbladen	28.61.11			INKOPEH120C00
Scheermessen, lemmeten en mesjes voor scheermessen, incl. niet-afgewerkte scheermesjes en andere delen daarvan	28.61.12			INKOPEH120C00
Handzagen; zaagbladen van alle soorten	28.62.20			INKOPEH120C00
Plaatjes, staafjes, beitelpunten e.d. delen voor gereedschap, niet gemonteerd, bestemd voor de productie van gereedschap	28.62.50			INKOPEH120C00
Delen van metaal van hang-, grendel- e.d. sloten; van een slot voorziene sluitingen en sluitbeugels van onedel metaal	28.63.13			INKOPEH120C00
Kabels, strengen, lengen e.d. van ijzer of staal, niet geïsoleerd voor elektriciteit	28.73.11			INKOPEH120C00
Prikkel- e.d. draad van ijzer of staal; kabels, strengen e.d. van koper of aluminium, niet geïsoleerd voor elektriciteit	28.73.12			INKOPEH120C00
Schroeven, bouten en moeren van aluminium	28.73.14.C			INKOPEH120C00
Draad, staven, platen, elektroden e.d., al dan niet bekleed of gevuld, voor elektrisch booglassen of lassen en solderen met steekvlam, incl. delen daarvoor	28.73.15			INKOPEH120C00
Veren, bladveren en veerbladen daarvoor; paraboolschroef-, druk-, trek-, schotel-, spiraal- e.d. veren van ijzer, staal of koper	28.74.14			INKOPEH120C00
Gootstenen, wasbakken, badkuipen e.a. toilet- en sanitaire artikelen, incl. delen daarvan, van ijzer, staal, koper of aluminium	28.75.11			INKOPEH120C00

H Specificaties bedrijfslasten -vervolg- *bedragen x 1000*

<<			CPA-code	Eenheid	Hoeveelheid	Waarde
	H.1	Grond- en hulpstoffen en eenmalige verpakking -vervolg-				
		Keukengerei en huishoudelijke artikelen, incl. delen daarvan, van ijzer, staal, koper of aluminium, al dan niet geëmailleerd	28.75.12			INKOPEH120000
		Buigzame buizen (slangen); metaalgaas, -doek en traliewerk van aluminium of nikkel e.a. artikelen van onedel metaal	28.75.27.C			INKOPEH120000
		Sabels, degens, bajonetten, lansen e.d. blanke wapens, incl. delen daarvan	28.75.30			INKOPEH120000
		Kogel-, kegel-, ton-, cilinder-, naald- e.d. lagers, al dan niet gecombineerd	29.14.10			INKOPEH120000
		Rolkettingen voor (motor)rijwielen e.a. toepassingen, schamierende kettingen van ijzer of staal	29.14.21			INKOPEH120000
		Mechanische, hydrostatische of hydrodynamische overbrengingsmechanismen, incl. tandwielkasten voor aanpassen van snelheid; getande overbrengingen, kogel- of -omloopassen	29.14.24			INKOPEH120000
		Vliegwielen en riemschijven, incl. takelblokken	29.14.25			INKOPEH120000
		Koppelingen, incl. beweeglijke, flexibele, elastische, hydraulische, wrijvings-, vrijloop- e.d.; koppelingsorganen; wrijvings-, terugloop- e.d. remmen	29.14.26			INKOPEH120000
		Elektromotoren (universeel, wissel- of gelijkstroom), incl. wisselstroomdynamo's, vermogen max. 37,5 W	31.10.10.B			INKOPEH120000
		Synchroonmotoren, vermogen max. 18 W	31.10.10.C			INKOPEH120000
		Industriediamant, bewerkt, doch niet gezet; poeder en stof van natuurlijke of synthetische edel- of halfedelstenen	36.22.12			INKOPEH120000
		Overige grond- en hulpstoffen, met name te noemen:	97.00.00.A			INKOPEH120000
		Eenmalige verpakking van hout	97.20.40.1B			INKOPEH120000
		Eenmalige verpakking van papier of karton	97.21.21.1B			INKOPEH120000
		Eenmalige verpakking van kunststof, incl. stoppen, deksels e.d. sluitingen	97.25.22.1B			INKOPEH120000
		Overige eenmalige verpakkingsmiddelen, met name te noemen:	97.98.00.00.A			INKOPEH120000
	H.2	*Totaal inkopen grond- en hulpstoffen en eenmalige verpakking* *(Komt overeen met vraag E.2)*				INKOPEH120000

H: TOELICHTING -vervolg-

H.3 Door derden voor uw onderneming verrichte industriële diensten, zoals veredeling, en reparatie-, installatie- en onderhoudswerkzaamheden. Niet voorgedrukte industriële diensten of loondiensten dient u onderaan de rubriek zelf toe te voegen.

H **Specificaties bedrijfslasten -vervolg-** *bedragen x 1000*

Inkoopwaarde (kostprijs van de omzet) industriële diensten

			CPA-code	Waarde	w.v. buitenland
<<	H.3	Industriële diensten (door derden voor uw onderneming verrichte diensten)			
		Installatie door derden van door u vervaardigde metalen constructiewerken	28.11.90	INKWPDH 132000	IMPORTS 113000
		Installatie door derden van door u vervaardigde stoomketels, excl. warmwaterketels voor centrale verwarming	28.30.91	INKWPDH 132000	IMPORTS 113000
		Oppervlaktebehandeling: door derden laten bekleden van metaal met een metallische laag d.m.v. dompelen, spuiten of elektrolytisch	28.51.11	INKWPDH 132000	IMPORTS 113000
		Oppervlaktebehandeling: door derden laten bekleden van metaal met ander materiaal dan metaal, plastificeren, fosfateren e.d.	28.51.12	INKWPDH 132000	IMPORTS 113000
		Oppervlaktebehandeling: door derden laten harden of andere warmtebehandeling, van metaal, excl. bekleden met metaal	28.51.21	INKWPDH 132000	IMPORTS 113000
		Oppervlaktebehandeling van metaal zoals lakken, anodiseren, eloxeren, opdampen e.d., excl. bekleden met al dan niet metallische laag of warmtebehandeling (harden e.d.)	28.51.22	INKWPDH 132000	IMPORTS 113000
		Overige industriële diensten, met name te noemen:	99.00.00.A	INKWPDH 132000	IMPORTS 113000
	H.4	*Totaal inkoopwaarde industriële diensten* *(Komt overeen met vraag E.12)*		INKWPDH 132000	IMPORTS 113000

H: TOELICHTING -vervolg-

H.5 Hier opgeven de energiedragers, die gebruikt worden voor warmte-, licht- en krachtdoeleinden (WLK). Energiedragers, welke gebruikt worden als grondstof (direct opgaan in het te verkopen product) of gebruikt worden als hulpstof (bv als oplosmiddel, etc) opgeven onder Inkopen grond- en hulpstoffen. Energiedragers, welke zowel voor WLK als ook als grond- of hulpstof worden gebruikt, moeten dus verdeeld worden over de rubrieken Energieverbruik en Inkopen grond- en hulpstoffen. Brandstoffen voor wegtransport opgeven onder vraag E.28 "Energiekosten vervoermiddelen". Brandstoffen, welke gebruikt worden voor intern transport (bv LPG en/of huisbrandolie voor vorkheftrucks etc.) hier wel opgeven.

H.7 Verkopen en doorleveringen
Indien uw onderneming beschikt over een warmtekrachtcentrale en een gedeelte van de geproduceerde elektriciteit, stoom en/of warm water wordt verkocht aan derden, dit hier opgeven. Indien uw onderneming elektriciteit, aardgas en/of andere energiedragers inkoopt en een gedeelte zonder winstoogmerk doorverkoopt aan derden, dit laatste hier opgeven.
Overige opmerkingen:
ELEKTRICITEIT: Bij het opgeven van de hoeveelheid gaarne rekening houden met de vermenigvuldigingsfactor van de meterwaarden. Deze factor kan gedurende uw boekjaar veranderd zijn.
AARDGAS : Bij een groot verbruik, meestal meer dan 170 000 m3, rekening houden met de correctiefactor op de meterstand. Deze factor heeft meestal een waarde van 1 à 1,2.
LPG etc. : Gevraagd wordt dit op te geven in eenheden van 1000 kg. Zijn alleen liters bekend, dan graag naar kg omrekenen: 1 liter is 0,55 kg.

H.11 Totaal energieverbruik berekenen uit:
Totaal inkopen-energie (H.6) plus (+) Balanswaarde beginvoorraad energie (H.9) minus (-) Balanswaarde eindvoorraad energie (H.10) minus (-) Totaal verkopen en doorleveringen van energie (H.8)

H.12 De onder vraag E.63 reeds genoemde kosten hier specificeren voor de betalingen aan het buitenland.

H.13 Afgedragen accijnzen: betreft de aan de overheid afgedragen accijnsbedragen.

H Specificaties bedrijfslasten -vervolg- *bedragen x 1000*

Energieverbruik

				Eenheid	Hoeveelheid	Waarde
<<	H.5	Inkopen energie voor warmte-, licht-, en krachtdoeleinden				
			Elektriciteit	1000 kWh	ENERGIV200C00	ENERGIE200C00
			Aardgas van regionaal of plaatselijk bedrijf	1000 m3	ENERGIV200C00	ENERGIE200C00
			Aardgas rechtstreeks van Gasunie	1000 m3	ENERGIV200C00	ENERGIE200C00
			Stoom (als normaalstoom)	1000 kg	ENERGIV200C00	ENERGIE200C00
			Warmwater, stadsverwarming	GJ	ENERGIV200C00	ENERGIE200C00
			Steenkool niet geperst	1000 kg	ENERGIV200C00	ENERGIE200C00
			Briketten e.d. uit steenkool geperste vaste brandstoffen	1000 kg	ENERGIV200C00	ENERGIE200C00
			Steenkoolcokes	1000 kg	ENERGIV200C00	ENERGIE200C00
			LPG, Propaan en butaan, excl. motorbrandstoffen	1000 kg	ENERGIV200C00	ENERGIE200C00
			HBO, gasolie	1000 ltr	ENERGIV200C00	ENERGIE200C00
			Zware stookolie	1000 kg	ENERGIV200C00	ENERGIE200C00
			Andere met name te noemen (incl. eenheid):	.....	ENERGIV200C00	ENERGIE200C00
	H.6	*Totaal energie-inkopen*				ENERGIE200C00

				Eenheid	Hoeveelheid	Waarde
<<	H.7	Verkopen en doorleveringen van energie				
			Elektriciteit	1000 kWh	ENERGIV300C00	ENERGIE300C00
			Aardgas van regionaal of plaatselijk bedrijf	1000 m3	ENERGIV300C00	ENERGIE300C00
			Aardgas rechtstreeks van Gasunie	1000 m3	ENERGIV300C00	ENERGIE300C00
			Stoom (als normaalstoom)	1000 kg	ENERGIV300C00	ENERGIE300C00
			Warmwater, stadsverwarming	GJ	ENERGIV300C00	ENERGIE300C00
			Andere met name te noemen (incl. eenheid):	.....	ENERGIV300C00	ENERGIE300C00
	H.8	*Totaal verkopen en doorleveringen van energie*				ENERGIE300C00
	H.9	Balanswaarde beginvoorraad energie				ENERGIE230100
	H.10	Balanswaarde eindvoorraad energie				ENERGIE230500
<<	H.11	*Totaal energieverbruik (H.6+H.9-H.10-H.8)* *(Komt overeen met vraag E.36)*				BEDRLSH341000

Kosten licenties, royalty's, auteursrechten e.d.

			Waarde	w.v. buitenland
<<	H.12	*Totaal licenties, royalty's, auteursrechten e.d.*	BEDRLSH340100	BEDRLST340120

<<	H.13	Nadere specificaties overige kostprijsverhogende belastingen n.e.g.		
		Afgedragen accijnzen	BEDRLSH340600	

H: TOELICHTING -vervolg-

H.14 Hulpmaterialen:
materialen die niet opgaan in het eindproduct, zoals smeermiddelen, onderhouds-materialen e.d. alsmede leidingwater dat niet als grondstof dient.
Hand- en machinegereedschappen:
de aanschaf van kleine werktuigen en gereedschap, die rechtstreeks ten laste van de exploitatie-rekening gebracht wordt.
Leges en rechten van overheden:
hieronder vallen betalingen betreffende: Milieuvergunningen (o.a. hinderwet), retributies kentekenbewijzen, kadastraal recht, bouwleges, parkeergelden, marktgelden, keuringsgelden
Commissarissenbeloning :
hieronder vallen alle betalingen aan (vroegere) commissarissen.

I: TOELICHTING

I.1 Van de totale netto omzet uit vraag D.3 dient u de netto omzet die betrekking heeft op het buitenland te verdelen over EU-landen (excl. Nederland) en de overige landen.
De overige 14 EU-landen zijn: België, Denemarken, Duitsland, Finland, Frankrijk, Griekenland, Groot-Brittanië, Ierland, Italië, Luxemburg, Oostenrijk, Portugal, Spanje en Zweden.

H Specificaties bedrijfslasten -vervolg-

bedragen x 1000

<< H.14 **Nadere specificaties overige algemene kosten n.e.g.**

Hulpmaterialen	BEDRLSH340000
Hand- en machinegereedschappen	BEDRLSH340000
Leges en rechten van overheden	BEDRLSH340000
Commissarissenbeloning	BEDRLSH340000

I Specificaties buitenland

bedragen x 1000

	EU-landen	*Overige landen*
<< I.1 **Netto omzet buitenland**		
Verkopen van zelfvervaardigde producten	EXPORTS210100	EXPORTS210200
Industriële diensten	EXPORTS210100	EXPORTS210200
Verkopen van handelsgoederen	EXPORTS210100	EXPORTS210200
Niet-industriële diensten en overige activiteiten	EXPORTS210100	EXPORTS210200
I.2 *Totalen netto omzet buitenland*	EXPORTS210100	EXPORTS210200
Bedrijfslasten m.b.t. buitenland		
I.3 *Totalen bedrijfslasten m.b.t. buitenland*	IMPORTS100100	IMPORTS100200

J Specificaties voorraden

bedragen x 1000

	Beginvoorraad	*Eindvoorraad*
Voorraad gereed product en goederen in bewerking		
J.1 *Totalen voorraden gereed product en goederen in bewerking*	VOORRAD100100	VOORRAD100500