Central Business Register. CBR

Statistical use

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INE National Statistics Institute

1. Introduction

The directories of economic units for statistical purposes are compiled with the basic objective of serving as sampling frameworks for the official surveys targeting enterprises. In recent years, directories have been playing a very important role in other areas of interest, promoting their role as elements generating statistical information.

The methodology linked to the management processes of the CBR allows for quantifying and classifying the populations of units existing in our economy, enabling the analysis of the business fabric from a static point of view, as well as the assessment of the dynamism of the economy through the monitoring, over time, of the production units.

2. Objectives

The main objective of this statistical operation is to offer a systematic and detailed set of aggregates relating to the statistical units available in the CBR.

With this publication, the goal is to answer to the main demands of users, offering information regarding the enterprises and local units implanted in Spain, legally considering breakdowns according to the basic variables, main economic activity, size and geographical location.

The quantitative information published refers to both the set of active units at a fixed point in time, and the movements produced throughout the year, in accordance with the administrative acts registered in the information supply sources of the CBR.

3. Methodological note of the CBR

The management processes of the CBR are adapted to the methodological guidelines contained in the Manual of Recommendations regarding Enterprise Registers, published by Eurostat in collaboration with the Member States.

Over the past almost 20 years, the INE has maintained a specific action plan on the subject, with an assignation of stable resources and ongoing assessment of objectives. All of the tasks linked to these processes are grouped under the generic PIED Project (Project for the Integration of Economic Directories) name.

The first activities of the PIED led to the conclusion that the model to adopt in order to generate and update the Register must be based on the pertinent use of files of an administrative origin. Subsequently, the system must be complemented and improved with the information sources from the customary statistical operations, or designed for specific purposes. Two ideal sources for the data supply were initially identified: the Tax Administration and Social Security.

The activities of the PIED were thus oriented in two independent subgroups, each one yielding an information subsystem with specific characteristics.

This work was subsequently linked to other processes that were fundamental in improving the coverage of the CBR. The decentralisation of the tax management in the Autonomous Communities of País Vasco and Navarra produced an information gap upon integrating the files from the Tax Agency. This gap was mainly centred on the population of enterprises without wage earners carrying out activities in the said geographical areas.

The second phase of the project was undertaken, incorporating the complementary sources for the previous scopes. The final integration of the different subsystems of statistical information obtained concluded with the first operative generation of the CBR. In this process, worth noting is the generalised presence of a single identifier for characterising the legal units (NIF), which has been a key factor in the positive development of the work, significantly facilitating the processes.

The third phase of the project consisted of the progressive incorporation of the files from the surveys for which the CBR serves as a framework. All of the changes or incidences detected in the research processes have confirmed a strong relevance for maintaining the directory.

3.1. Entry sources

The CBR is updated annually. The scope of this work affects the population total, and enables the detection population the most important changes relating to both the existence and the main characteristics of the registered units. This is all possible, thanks to the reception of a very broad set of sources of different natures (administrative, statistical or private), for which the Management Unit of the CBR has access as individually identified microdata. They are listed below, according to type:

3.1.1. Tax sources

- Survey on the Economic Activities Tax (State / Comunidad Foral de Navarra)
- Withholdings on Personal Work Income (State / Comunidad Foral de Navarra)
- Value Added Tax, Enterprise Tax and Income Tax
- Intra/Extra-Community Operators

3.1.2. Social Security Sources

- Register of Worker Contribution Accounts
- Register of Active Self-employed Workers

3.1.3. Legal sources

- Movements of the Mercantile Register

3.1.4. Statistical sources

- Directory of economic activities of País Vasco
- Structural and short-term surveys of enterprises; register surveys

3.1.5. Private sources

3.1.6. Other sources

- Inventory of Enterprises and Public Entities

- Files of the sectoring of the Spanish economy

All of these sources are received by the INE at different times of the year, according to their availability. In general, it is necessary to define a specific plan for the filtering, improvement and adaptation to statistical standards prior to integration in the CBR. Of course, not all of them play the same role in the maintenance process. Some are key in the detection, remaining or elimination of units, whereas others contribute to the improvement or operativity of certain variables.

3.2. Economic scope

As specified in the community Regulation for the development of enterprise registers for statistical purposes, the target scope of a statistical central enterprises directory will include all those enterprises that carry out one or more economic activities, contributing to gross domestic product at market prices.

In turn, the legal condition is mainly determined by the first tax identification letter, which is present in all entry sources. The economic activity is determined by the *tax heading*, present in the IAE, and by the CNAE-2009 activity code that appears in the Social Security contribution accounts and in the Directory of País Vasco.

Therefore, each entry register will be subjected to exclusion filters obtained with combinations of the first tax identification letter and activity codes.

As a result of the previous treatments, the CBR covers all economic activities, except agrarian and fishing production, the administrative services of the Central Autonomous Community and Local Administration (including Social Security), the activities of homeowner's associations and domestic help.

3.3 Territorial scope

The economic scope of the CBR, specified previously, covers information relating to the entire national territory.

3.4 Population scope

The CBR system registers two different types of unit: the Enterprise and the Local Unit.

The company corresponds to an organisation unit that produces goods and services, and that enjoys a certain autonomy in decision-making, mainly at the time of using the available current resources. The company carries out one or more economic activities in one or more places.

The Enterprise is defined as an organisation subjected to a governing authority that may be, according to the case, an individual, a legal entity, or a combination of the two, and constituted with the aim of practising, in one or more places, one or more production activities of goods or services.

The Local Unit corresponds to a enterprise, or a part of a enterprise, located in a specific geographical location, and from which economic activities are practised by the same enterprise.

3.5 Time reference

The time reference of the CBR directory information is that for the main entry sources (Tax or Social Security Registers), as well as that corresponding to each movement provided by other sources supplying the system (mainly INE Surveys).

As a general rule, the subsequent versions of the CBR generated and available the third quarter of each year, have the time reference of 1 January of that same year, given that practically all of the information comes from statements or registrations active on that date.

3.6 Classification variables

The set of main variables registered in the CBR is summarised below. This enables obtaining breakdowns and classifications of the different populations of statistical units.

3.6.1. Legal condition

The legal condition of the enterprise is obtained from the first character of the tax identification number (N.I.F.). The modalities that this content presents are the following:

- Public Limited Enterprises

- Private Limited Enterprises

- Group Enterprises

- Limited Partnerships

- Goods Communities

- Co-operatives

- Associations and other types

- Autonomous Institutions, Organisations and Religious Institutions

- Individuals

3.6.2. Employee stratum

The CBR presents this size measure for all its units. This is obtained mainly via the different economic surveys that the INE and other Institutions habitually conduct.

For the remaining cases, the information is taken from the number of employees registered in Social Security or, failing this, via the information, if there is any, provided by fiscal means, referring to the number of deductions applied throughout the year.

3.6.3. Territorial code

The postal address of the corporate headquarters of the Enterprise contains, among the basic attributes, the statistical code of the province where it is located.

This is therefore, the territorial assignation criteria followed by the Enterprises.

However, for the Local Units, the physical implantation of the unit itself is considered, regardless of whether the corporate headquarters are located in another province.

3.6.4. Code of the main economic activity

The enterprises in the CBR present the encoded main activity according to the CNAE-2009 Classification. For the purposes of use, different levels are used, depending on the number of categories considered.

3.6.5. Age bracket

This new feature supplements the previous ones, providing a dynamic profile of companies from the statistical directory, depending on the period in which the unit was detected for the first time.

4. Main statistical results

The role of a directory of enterprises as an element that generates statistical information is increasingly important in statistics offices. In the specific case of the CBR, a plan has been established for the dissemination of results, though obviously, there may be a much greater wealth of possibilities for statistical use, and along these lines, new data will be generated for the future as it is observed to be requested systematically by the users of said information.

The presentation of these results has been structured in a set of tabulations, divided into three series: Enterprise data, Local unit data and CBR movement data.

The listing of tables generated is described below, with an explanatory note.

SERIES 1: ENTERPRISE DATA

1. National level

- Enterprises by employee stratum and legal condition

- Enterprises by legal condition, main activity (CNAE-2009/CNAE-1993 groups) and employee stratum.

- Companies declared bankrupt by main activity (CNAE 2009 divisions) and age

- Companies by employees stratum and age

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2. Autonomous Community level

- Enterprises by Autonomous Community, main activity (CNAE-2009/CNAE-1993 groups) and employee stratum.

3. Provincial level

- Enterprises by province and legal condition

- Enterprises by province and employee stratum.

NOTE: The province of the enterprise is considered to be that in which the corporate headquarters of the enterprise are located.

SERIES 2: LOCAL UNIT DATA

1. National level

- Premises by employee stratum and legal condition

- Premises by main activity (CNAE-2009/CNAE-1993 groups) and employee stratum.

2. Autonomous Community level

- Premises by Autonomous Community, main activity (CNAE-2009/CNAE-1993 groups) and employee stratum.

3. Provincial level

- Premises by province and employee stratum

- Premises by province and legal condition

- Premises by province, main activity (CNAE-2009/CNAE-1993 divisions) and employee stratum.

SERIES 3: CBR MOVEMENT DATA

National results

- Registration of enterprises by legal condition, employee stratum and main activity (CNAE-2009/CNAE-1993 divisions)

- Enterprises remaining in business by legal condition, employee stratum and main activity (CNAE-2009/CNAE-1993 divisions)

- Delistings of enterprises by legal condition, employee stratum and main activity (CNAE-2009/CNAE-1993 divisions)

5. Calendar

This statistical operation is disseminated during the month of August, with the data having the time reference of 1st January of the year. Obviously, the data on movements refers to the previous year.