

Structural Business Statistics

- **Industrial Sector**
- **Trade Sector**
- **Services Sector**

Methodology

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I Introduction

The National Statistics Institute annually prepares, for the Industry, Commerce and Non-Financial Services sectors, the Structural Business Statistics whose objective is to provide information on the main structural and economic characteristics of the enterprises, in the different sectors studied, through a wide range of variables relating to the personnel employed, turnover and other incomes, purchases and consumption, personnel expenditure, tax and investment.

Until the reference year 2014 included, the structural business statistics of the industrial, trade and services sectors (formerly known as Annual Industrial Enterprises Survey, Annual Trade Survey, Annual Services Survey) were elaborated, according to the different areas of research, through separate processes and with different collection and publication schedules.

Since the reference year 2015 and with the aim to standardize and improve the process of elaboration of these operations, the statistical results and the dissemination of the information, the implementation of the "Project for the Integration of the Structural Economic Surveys"¹, has begun. This project was carried out over two reference years (2015 and 2016) and has meant a major reform of the following statistical operations, which, in order to underline the idea of integration, have been renamed as follows:

Denomination until the year of reference 2014	New denomination since the year of reference 2015
Industrial Enterprises Survey	Structural Business Statistics: Industrial Sector
Annual Trade Survey	Structural Business Statistics: Trade Sector
Annual services survey	Structural Business Statistics: Services sector

The reform included, among other aspects, the following improvements:

As of the reference year 2015:

- The use of practically uniform questionnaires for the three sectors of the study, (even though some specific questions specially related to the industrial Sector have been maintained) and adapted, in the case of legal person enterprises, to the standard models of the National Accounts. In addition, the collection of information is already carried out in an integrated and simultaneous manner for the three sectors under study.
- New dissemination plan, homogeneous for the three operations, which facilitates the comparison of the statistical results for the different sectors.

As of the reference year 2016:

- More efficient sample designs in order to reduce the burden on the respondents and improve the use of the administrative registers.

¹ This project was presented to the Higher Statistics Council at the meeting of the Permanent Commission on September 29, 2015 and favourably ruled upon at the meeting of said Commission on February 18, 2016.

- Methodological improvements relating to the treatment of that enter or leave the target population during the reference year, as well as the imputation of lack of response. Additionally, the estimation of employment variables has been improved using administrative sources.

This document on the **Methodology of Structural Business Statistics** under the integration scope also presents a joint and uniform form for the three sectors of the study, the principal methodological lines, concepts, and definitions. It should be noted that, even though many of the technical aspects of the three operations have been standardized, some of the features or specific aspects of each sector have been maintained, issues which have been properly indicated and explained in this methodological document.

It should be added that, together with the Structural Business Statistics (SBS), Industrial Sector, Commerce Sector and Services Sector, as had been done previously, information was collected and processed for the following other statistical operations, which have not changed their name:

IOE Code	Denomination
30233	Trade Sector products statistics (annual operation linked to the SBS Trade Sector)
30228	Trade Sector products statistics (annual operation linked to the SBS Services Sector)
30070	Survey of Energy Consumption (bi-annual operation linked to the SBS Industrial Sector) Operation directed at a sub-sample of mining and quarrying and manufacturing industries. For odd reference year only

The following sections describe the general methodological lines for these operations, their objectives, observational unit and investigational scope. Then, there is a reference to the sampling and design process. Followed by the collection of definitions of the main variables that are published. Finally, the different phases of the development of the survey are presented: information collection, processing, tabulation and diffusion of the results.

II New for the 2018 reference year: new practical implementation for the “Enterprise” statistical unit

The statistical definition of the “Enterprise” statistical unit is established by a regulation of the European Union (696/93) that defines it as *“the smallest combination of legal units that is an organizational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit.”*

Until the 2017 reference year, the INE, like most European Union statistical offices, has identified the statistical unit enterprise with the Legal Unit (in the Spanish case, through the NIF) for operational purposes. Thus, **for statistical purposes each Legal Unit formed an enterprise**.

However, the progressive complexity of the way in which **enterprise groups** operate internally nowadays caused the European Statistical System (ESS) to search for an improvement as regards the way in which the activity of these groups is reflected in enterprises’ official statistics. Legal Units that belong to enterprise groups sometimes sell their products or provide their services exclusively or mainly within the group, without being market-oriented or having decision-making power over the entire production process.

For all these reasons, and in accordance with the European Statistical System (ESS), **based on the data referring to 2018, the *Structural Enterprise Statistics* establish a new practical application for the statistical concept of Enterprise**, by which an “enterprise” may be:

- an independent Legal Unit that is not part of the enterprise group, meaning that it should have decision-making autonomy.
- an enterprise group formed for one or more Legal Units.
- a subset of one or more Legal Units of an enterprise group.

This change in the treatment of companies -which was also implemented in the Statistical Use of the Central Enterprise Register (DIRCE)- was announced by the INE in a December 17, 2019 Press Release:

https://www.ine.es/prensa/nueva_definicion_empresa.pdf

It should be noted that most of the Enterprises are independent Legal Units, so the Enterprise = Legal Unit identity remains valid. The change will only affect Legal Units (LU) that are part of Enterprise Groups (3.1% of the total). The latter are quite important in economic and employment terms, however, meaning that the SBS data series prepared under the new Statistical Enterprise approach is not strictly comparable to that of previous years prepared under the traditional criteria based on separate Legal Units.

In order to elaborate the SBS under this new 'Statistical Enterprise' approach, a method was developed based on the following steps, each of which will be described in greater detail in the corresponding sections of this methodological document.

1. Delineation of the Statistical Enterprises that operate in enterprise groups using the so-called *Profiling* methodology and typification of the Legal Units comprising them (see details in section 2.3 of this document)
2. Adjustment of the sample design and the information collection phase (see details in sections 4 and 6 of this document).
3. Aggregation of the Legal Units that make up each sample Statistical Enterprise and study of the combinations of typologies of said Legal Units (see details in section 7.3.1).
4. Consolidation of sample Statistical Enterprises that consist of more than one Legal Unit and that have relationships between them. For these enterprises, flows between their Legal Units are identified to proceed with the cancellation of intra-company transactions (see details in section 7.3.2).
5. Construction of complete statistics, based on Statistical Enterprises, whether they are independent Legal Units or enterprise group Enterprises (see details in section 7.3.3).

The essential idea is that if the Legal Units of a Statistical Enterprise exclusively or primarily serve other Legal Units of the same Enterprise (for example, selling products under a vertical integration of the production process or providing services as an auxiliary relationship), these servile Legal Units must be combined with the others which they support to form the authentic "Enterprise" statistical unit. As such, the corresponding variables must be combined and consolidated. Legal Units that are not part of groups continue to be considered Enterprises in and of themselves.

The implementation strategy for the statistical unit 'enterprise' in the SBS in terms of sample design and information collection is based on three points:

- **The basic information unit is still the Legal Unit.**

It is at this level that there exists a legal obligation to have and supply accounting information for tax and registration purposes. While it does not provide all the information necessary to create the Structural Enterprise Statistics, this accounting information nonetheless provides the primary base.

Information at the Statistical Enterprise level will be derived from a process of grouping and consolidating information from the Legal Units that comprise it.

- **The statistical burden on informants must be neutral.**

That is, in no case should the statistical burden on enterprises be increased.

- **In view of the needs of the National Statistical Plan (PEN), it must be possible to provide information both from the perspective of the Legal Units and the Enterprises as a statistical unit.**

It must be considered that there are PEN operations, such as those related to National Accounts or economic situation surveys (weights at the KAU level),

which require information at a level other than that of the Statistical Enterprise. The procedure established should allow for these estimates to be obtained.

This new approach for Statistical Enterprise was implemented in the Structural Enterprise Statistics for the 2018 reference year and will prevail for subsequent years. Since the statistical results of the SBS and its distribution by activities and enterprise size were affected by the change, both data from the traditional approach (based on Legal Units) and the new approach (based on Statistical Enterprises) was disseminated for the 2018 reference year, so that users of these statistics were able to compare.

III New from reference year 2021 as a result of the entry into force of the EBS Regulation

The reference year 2021 is the first in which the provisions of Regulation 2019/2152 of the European Parliament and of the Council regarding European business statistics (EBS Regulation) and its Implementation Act 2020/1197, must be applied in Structural Business Statistics.

The main changes are the following:

- The coverage of study in the Services Sector is expanded:
 - Section R of the CNAE-2009 (Artistic, recreational and training activities) and divisions S95 and S96 (Repair of computers, personal effects and articles for household use and Other personal services, respectively) are now covered with the same detail than the rest of the service activities.
 - The activities of sections P (Education) and Q (Healthcare and social services activities) begin to be investigated.

So that, and in accordance with the new EBS Regulation, the coverage of the activities of the **SBS: Non financial Services Sector**, as of the reference year 2021, only leaves out sections O (*Public Administration and defense; Mandatory Social Security*), T (*Activities of households as employers of domestic services and as producers of goods and services for their own use*) and U (*Activities of organizations and extraterritorial bodies*), as well as division 94 (*Associative activities*).

- A single number of active enterprises has been agreed upon, which is applicable to both the Business Demography Statistics and the SBS. In this way, the differences that up to now existed in this magnitude are corrected, which was a mandatory requirement with the entry into force of the new community regulation. As a consequence of this improvement, the 2021 data on the number of active enterprises are not directly comparable with the 2020 data.
- It has been clarified which institutional sectors must be covered in the SBS: only market producing units. Those belonging to the following institutional sectors are considered as such:
 - Non-financial corporations (S.11). Public limited companies, limited liability companies, other non-financial companies with their own legal personality, companies and other public market-producers entities.
 - Financial institutions (S.12). Note: These financial institutions, although they are market producers, do not fall within the scope of the **SBS: Non financial Services Sector** produced by INE.
 - Households as individual entrepreneurs (S.14), that is, companies without legal personality different from that of their owners.

Therefore, they are explicitly left out of the coverage:

- Public administrations (S.13)
- Non-profit institutions serving households (S.15)

The following table shows the variation (in percentage) in employed persons and turnover when considering only market producers, taking as reference the information from the framework in 2021:

Sections of activity	Employed persons	Turnover
B	-0,1	-0,1
C	-0,3	-0,1
D	-1,6	-0,1
E	-7,6	-6,9
G	-0,1	0.0
H	-2,7	-1,4
I	-0,2	-0,1
J	-3,6	-1,4
L	-1,1	-0,6
M	-4,8	-1,5
N	-1,4	-1,2
R	-14	-1,9
S	-0,2	-0,2

The sections with the greatest variations are E (Water supply, sanitation activities, waste management and decontamination) and, specifically referring to employment, R (Arts, entertainment and recreation activities).

To implement these changes, some issues related to the sample design have been adjusted, which are described in section 4 of the following chapter.

IV Structural Business Statistics

The *Structural Business Statistics* carried out by INE is composed of three integrated statistical operations, which have a structural and an annual periodicity, prepared on a group of business dedicated to activities of their respective study sector.

- Structural Business Statistics: Industrial Sector
- Structural Business Statistics: Trade Sector
- Structural Business Statistics: Services sector

These operations provide a wide range of statistical results describing the economic structure, behaviour and performance of the economic sectors and sub-sectors under study.

1 OBJECTIVES

The main goal of the Structural Business Statistics (SBS) is to offer information about the main structural and economic characteristics of the enterprises of the sector under study, by means of a wide range of variables relating to the personnel employed, turnover and other income, purchases and consumptions, personnel expenditure, taxes, and investments.

The obtained information must meet a set of basic requisites such as being comparable at an international level and to cover the information needs of the different users of the statistics.

It must also allow the study of the transformation in the studied sectors, the main uses of the SBS are the following:

- To satisfy the information requirements of the international organisations, in particular by the Statistical Office of the European Communities (EUROSTAT) and to comply with the requirements of the Regulation 2019/2152 of the European Parliament and of the Council on European business statistics (EBS Regulation) and its Implementing Act 2020/1197, specifically as regards of its tables referring to structural business statistics. The methodological adaptation to the mentioned Regulation makes it possible to compare with the other countries of the European Union that diffuse this same information for their respective areas and sectors.
- To make available basic information for the National Accounting.
- To serve as a framework for the updating of short-term indicators.
- To meet the statistical demands of the Autonomous Communities.
- To serve the rest of the national and international users (institutions, enterprises and associations, investigators, universities and, in general anyone interested in the structural analysis of the economic sectors of the study)

2 Statistical unit and reporting unit

2.1 STATISTICAL UNIT

The basic statistical unit for these operations is the enterprise, which is understood as *"the smallest combination of legal units that is an organizational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit"* (definition of the Regulation of the European Union 696/93).

As previously explained in section II, a new operational concept for 'Enterprise' is applied for the 2018 SES, which we will hereinafter call the Statistical Enterprise and which differs from previous years in that, beginning this year, the Enterprise = Legal Unit analogy will no longer always be true. In other words, some Statistical Enterprises may be made up of two or more Legal Units.



FOR THE INDUSTRIAL SECTOR: In addition to using the enterprise as the basic and central unit, the SBE in the Industrial Sector takes into consideration other units that complement the information system. These units are **the industrial Legal Unit (or establishment) and the economic activity Legal Unit**.

- The *Legal Unit* is any productive unit located in a topographically delimited place (workshop, mine, factory, warehouse, shop, office, etc.), from which economic activities are carried out to which, with exceptions, one or more persons of the same enterprise dedicate their work.
- The *economic activity* Legal Unit is the part of a enterprise that develops a certain activity in a specific geographical location.

2.2 REPORTING UNIT

The reporting unit, or rather, the unit from which the basic information is obtained. Response is facilitated due to it being perfectly defined and located and having accounting and employment data, and homogeneous information is obtained. Legal Units can be companies with legal personality (limited companies) or natural persons (individual entrepreneurs).

Basic information on the Legal Units comes either from direct collection (by completing questionnaires) or, increasingly, from the use of administrative sources (tax data for economic variables, and data from the Social Security for variables related to employment).

Thus:

- When using the Legal Unit as a statistical unit, information is obtained from the Legal Units, and statistics are compiled under said Legal Units.
- When using the Statistical Enterprise as a statistical unit, information is obtained from each of the Legal Units that make up the Enterprise, and statistics are compiled by grouping (and in the necessary cases, consolidating) variables for all Legal Units that form the Enterprise.

2.3 DELINEATION OF STATISTICAL ENTERPRISES USING THE PROFILING METHODOLOGY

This process -essential for SBS preparation in Statistical Enterprise terms- was developed by the INE Board of Directors Unit. The rules agreed upon in the European Statistical System working groups were applied, based on which the Profiling methodology (delineation of companies) was established as the best procedure for identifying companies when analysing Legal Units operating in group settings.

The delineation of enterprises within groups is carried out using a series of criteria whose final result is not only the definition of the Enterprises that operate within a group, but also the links between the Legal Units that comprise them and their primary characteristics.

Details can be found in the Methodology available on the INE website, at the following link:

https://www.ine.es/metodologia/t37/t3730200_profiling.pdf

Some of the principles and criteria used for enterprise delineation are highlighted below, especially those that affect the subsequent preparation of the *Structural Enterprise Statistics*.

To start with, *Profiling* takes into account the following questions :

- **Market / non-market criteria.** All Legal Units that make up market-producing statistical enterprises must also be market-based. The Institutional Sector Code is, therefore, a critical variable in the enterprise creation processes. A unit is defined as market if it is classified as S11, S12 or S14 in terms of its Institutional Sector (non-financial corporations, financial institutions and Households as individual entrepreneurs, respectively). If it is classified as S13, S15 or S2 it will be considered non-market.
- **Holdings and Headquarters.** These are units with very specific functions within enterprise groups (codes CNAE-2009 6420 and 7010). Given the needs of various users, these activities are considered *productive*.

Through the *Profiling* methodology, each of the Legal Units of an enterprise group is perfectly assigned to the company of which it is part. The following relationships occur:

- An enterprise group can have a single enterprise or be made up of several enterprises.
- Each enterprise can contain a single Legal Unit or several Legal Units.

When a market-producing enterprise (institutional sectors S11, S12 or S14) is made up of several Legal Units, *Profiling* also identifies certain relationships between these Units, such as:

- **Progressive vertical integration.** This type of integration occurs when different Legal Units carry out different stages of the same production process. The outputs of the early stages are the inputs for the later ones, with the particularity that only the final stage output is sold to the market. For example, Activity 29.3 (Manufacture of components, parts and accessories for motor vehicles) is considered an *upstream* activity of Activity 29.1 (Manufacture of motor vehicles) which is the *downstream* activity.

The following types of Legal Units arise from this relationship:

- U for the *Upstream* at the beginning of the chain (in the previous example, the Legal Unit with Activity 29.3)
- D (or X if also integrated in an industry-commerce chain, which will be described in the subsequent point) for the *Downstream* at the end of the chain (in the previous example, the Legal Unit with Activity 29.1)

To identify these Legal Units, we start from a predefined list of activity combinations and verify certain non-relevant conditions in the affected Legal Units.

- **Regressive Integration, Industry-Wholesale Trade. This type of integration occurs when several** Legal Units in the same Statistical Enterprise are in charge of different phases of a chained industrial-commercial process; that is, when a trade unit is in charge of selling products from the industrial unit with which it is connected within the Enterprise to the market. For example, activity 45.1 (motor vehicle trade) and activity 29.1 (Manufacture of motor vehicles).

The following types of Legal Units arise from this relationship:

- C for the Legal Unit that markets the product (in the example, the Legal Unit whose activity is 45.1)
- I (or X, if it also forms part of a progressive Industrial chain, already explained in the previous point) for the Legal Unit that manufactures the product (in the example, the Legal Unit whose activity is 29.1)

To identify these Legal Units, we start from a predefined list of activity combinations and verify certain non-relevant conditions in the affected Legal Units

- **Auxiliary relationship.** These types of relationships are the most common within the same Enterprise. They occur when there are Legal Units that we

consider productive in a Statistical Enterprise (type P, D, I or X) cohabiting with Legal Units that provide services to them (carrying out activities that are considered auxiliary). The outputs of the auxiliary Legal Units are the inputs for the Enterprise's productive activities. Examples of auxiliary activities are transport, storage, IT consulting, accounting and legal activities...

The following types of Legal Units arise from this relationship:

- A for the Legal Unit that provides the service (for example, the transport of goods by road, 4911)
- P, D, I or X for the Legal Unit to which the service is provided (this can be D, I, X if they are involved in some other integration process or chain, or P if they carry out a productive activity without being vertically integrated or forming an industry trade chain).

To identify these Legal Units, we start from a predefined list of potentially auxiliary activities and verify certain non-relevant conditions in the affected Legal Units.

- **Productive units.** Legal Units that have not been identified with the aforementioned characteristics (U, D, I, X, C, A) are classified as productive

In summary, the Legal Units that make up a Statistical Enterprise will always be classified into one of the following types:

- U: Legal Units with *Upstream* activity in vertical integration (can be considered the industrial auxiliary unit).
- D: Legal Units with *Downstream* activity in vertical integration (can be considered the industrial productive unit).
- I: Industrial Legal Units that make up the Industry-Trade chain.
- C: Trade Legal Units that make up the Industry-Trade chain.
- X: Industrial Legal Units that are part of both a vertical integration and an industry-trade chain.
- P: Productive Legal Units that are not part of *Upstream-Downstream* or Industry-Trade chains
- A: Auxiliary Legal Units that provide services to other Legal Units in the Statistical Enterprise.

These typologies of market enterprise Legal Units, defined in the enterprise delineation process according to the *Profiling* methodology, will facilitate the subsequent task of consolidating the Statistical Enterprise variables.

3 Survey scope

The scope of the statistic is defined in relation to the population investigated, to the time and space.

3.1 POPULATION SCOPE

The SBS is aimed at all enterprises, societies, and individuals, that are market producers and whose main activity is in the following sections of the national classification of Economic Activities CNAE-2009:

Sectors	Activities according to CNAE-2009 Section	Divisions
Industrial Sector	B Extractive Industries	05-09
	C Manufacturing Industry	10-33
	D Electric energy, gas, steam and air conditioning supply	35
	E Water supply, sewerage, waste management and decontamination activities	36-39
Trade Sector	G Wholesale and retail business; repair of motor vehicles and motorcycles	45-47
Services sector	H Transport and storage	49-53
	I Accommodation and food service	55-56
	J Information and communications	58-63
	L Real state activities	68
	M Professional, scientific and technical activities	69-75
	N Administrative and support services activities	77-82
	P Education (1)	85
	Q Human health and social work activities(1)	86-88
	R Arts, entertainment and recreation activities	90-93
	S Other services (except 94 associative activities)	95-96

(1) Activities of sections P and Q are incorporated into the scope of the Structural Business Statistics of Services Sector as of the reference year 2021.

The activities included in the scope of these operations are presented in detail in Annex 1.



FOR THE INDUSTRIAL SECTOR: Up to the year of reference 2012, the survey focused its field of study in industrial enterprises with at least one employee. As of the year of reference 2013, the population area is extended, including, since then, the enterprises without employees.



FOR SERVICES SECTORS: For the reference exercises 2009 to 2011, the activities of section R (arts, recreation, and entertainment) and Division 96 (other personal services) were studied each year partially, alternately, by means of a rotating system. Since 2012, all the activities of section R and Divisions 95 and 96 of section S are included annually.

3.2 TERRITORIAL OR GEOGRAPHICAL SCOPE

All statistical units located in the national territory are investigated.



FOR THE INDUSTRIAL SECTOR: Until the year of reference 2012, the survey covered the whole of the national territory, except Ceuta and Melilla. Since 2013 both autonomous cities are also included within the scope of industrial statistics.

3.3 TIPE SCOPE

The SBE is an annual statistic.

The reference period for the data is generally the calendar year. Exceptionally, the Legal Units (which are the reporting units) that operate by seasons or campaigns that comprise two different years and thus have accounted for their data report the information for the season or campaign that ended in the year of reference of the survey.

4 Sample design

A distinction is made between the sample design based on the sample of Legal Units (LUs) and the design for the sample of Statistical Enterprises (SE). The first has been carried out regularly and uses stratified random sampling. In each stratum, a random sample is obtained, except the one formed by LUs with 50 or more employees, in which all form part of the sample. Relevant units are also included exhaustively in the sample, as detailed in section 4.2. *Determination of exhaustive units*. The sample size is calculated by applying optimum allocation. The estimators are of the Horvitz-Thompson type but adjusted to the new registrations (not known at the time of selecting the sample) and calibrated to the 'single number of enterprises', one of the innovations mentioned in point III.

Indirect sampling is used for the SE sample, since SE results are obtained from the sample of LUs. This is based on the methodology detailed by Lavallée and Labelle-Blanchet in their article: "Indirect Sampling applied to Skewed Population," Survey Methodology, June 2013, Vol 39, Statistics Canada.

Each of the design stages for the LUs sample are detailed below. In the sections on estimators, a distinction is made between estimators based on LUs and those based on SE.

4.1 SAMPLING FRAME

The sampling frame is obtained from the Central Business Register (DIRCE), a list of enterprises that is updated once a year from administrative sources, mainly

related to taxes and Social Security. It is also updated with information from the statistical operations of the INE.

DIRCE is an integrated information system at various levels where it stands out, from lowest to highest: establishment, Legal Unit, Statistical Enterprise, and enterprise group. For each of these levels, DIRCE contains information on the main economic activity, the number of employees and turnover, variables used in the sample design, and on identification and localization data, necessary for the correct collection of the information.

The DIRCE used as a sampling frame is, as usual, the one referring to the previous year but the two main quantitative variables used in the design, number of employees and turnover, have been updated to the reference year of study.

Since the 2018 reference year, DIRCE has included the new Statistical Enterprise level, which is equivalent to the Legal Unit or to a set of enterprise group Legal Units, or to the entire enterprise group, as determined by the *Profiling* methodology.

4.2 DETERMINATION OF EXHAUSTIVE UNITS

The exhaustive units are those that enter the sample with probability 1, for which reason they are also known as self-represented. The following exhaustive enterprises are considered:

- All LUs with 50 or more employees.
- The most relevant LUs, by employees or turnover, registered in the framework in the same reference year.
- The collective of subsidiary enterprises in Spain of foreign groups.
- LUs with less than 50 employees, but with large turnovers. These are determined by applying the Sigma Deviation Rule and the Quartile Method.

The Sigma Deviation Rule (see Julien and Maranda Le Plan de Sondage de Enquête Nationale Sur les Fermes de 1988 Techniques d'enquête 1990, vol. 16, n° 1, pp. 127-139) is an empirical rule that consists in ordering the units from smaller to higher according to the turnover variable and take as comprehensive those that follow to the first that complies with that the difference with the previous one is greater than the standard deviation of that variable.

The quartile method selects those enterprises whose turnover exceeds the value $M + c(Q_3 - M)$ where M is the median, Q_3 is the third quartile of the turnover variable and $c \in \mathbb{R}$ a coefficient to be established.

The application of these techniques in the different sectors of statistics is detailed:



FOR THE INDUSTRIAL SECTOR

For industrial units with employees, the sigma deviation rule applies in the following sub-populations:

- Activity class and size group.
- Activity class and Autonomous Community.

The quartile method is applied by activity class and size group.

If any sub-population, formed by the activity class and Autonomous Community, has been left without any comprehensive enterprise, the two enterprises with the highest turnover are chosen as comprehensive.

For industrial units without employees, those with a turnover of one million euros or more are comprehensive.



TRADE AND SERVICES SECTORS:

For trade and service enterprises, the sigma deviation rule applies in the following sub-populations:



- Activity class and size group.
- Activity group and Autonomous Community.
- Activity class and Autonomous Community.

The quartile method is applied by activity class and size group.

If any sub-population, formed by the activity class and Autonomous Community, has been left without any comprehensive enterprise, the two units with the highest turnover are chosen as comprehensive.

In order to adapt to the greater need for information as a consequence of the new practical application of the concept of enterprise (SE), starting with the SBS2018, exhaustive units are also considered:

- LUs that would have been at limit of being exhaustive, due to criteria of employees or turnover, and for which a questionnaire from the previous year is available.
- For each SE with at least one exhaustive LU under the above criteria, all relevant LUs (with a turnover of more than 100,000 euros) that were not yet considered exhaustive.
- For each SE without, in principle, an exhaustive LU, but which as a whole fulfills some exhaustive condition, the most representative LU.

4.3 STRATIFICATION

The population under study, contained in the framework, is divided into separated homogeneous groups with respect to what it is intended to study, called strata. Each stratum constitutes an independent population for sampling purposes.

The stratification variables for each of the Sectors are as follows:



INDUSTRIAL SECTOR

The population of industrial Legal Units is stratified taking into account the following variables:

- Main economic activity.
- Size groups, according to the number of employees.
- Turnover.

The CNAE-2009 determines the main economic activity. In the formation of strata, the activity class is considered, which corresponds to the CNAE-2009 to 4 digits and the activity sectors defined in Annex 2. In the following, class-sector refers to the classes that form a sector on their own, as detailed in this annex.

The size groups are as follows:

Group	Employees
0	0
1	De 1 a 3
2	De 4 a 9
3	De 10 a 19
4	De 20 a 49

For LUs between 1 to 49 employees, strata are formed as follows:

1. Activity class x size group.

To form a stratum in this grouping there must be a minimum of 10 enterprises, except for enterprises in size group 4 (20 to 49 employees) which do not require a minimum and form a stratum here. Otherwise, it moves to the next one.

2. Sector x size group.

This is the last grouping considered, the reason why there is no minimum required.

Once the enterprises are grouped into the strata defined above, the rule of the cumulative square root of the frequency distribution of turnover applies (see Cochran 1977). The aim is to divide those strata in which greater efficiency is achieved into two (that is, a smaller sample size allows a certain precision to be achieved).

Legal Units with 0 employees are grouped by activity sectors.



TRADE AND SERVICES SECTORS



The population of trade and services enterprises is stratified taking into account the following variables:

- Main economic activity.
- Size groups, according to the number of employees.
- Nature Legal: Natural/Legal Person.
- Turnover.

In the formation of strata, the main economic activity is determined by the classes and sectors defined in Annexes 3 and 4. The size groups are as follows:

Group	Employees
00	0
11	From 1 to 2
12	From 3 to 5
13	From 6 to 9
14	From 10 to 19
15	From 20 to 49

The variable 'Legal Nature' (LN), for units with 5 or less employees, can take three values: Physical Person (PF), Legal Person (PJ), Both (PF and PJ). When it is more efficient to disaggregate these LUs in PF / PJ, the corresponding stratum is divided in two; For units with more than 5 employees, the variable always takes the value of Both, the stratum is not divided.

Analogously to the Industrial sector, the strata are formed according to the number of enterprises in the framework, as follows:

1. Activity class x size group x LN

In order to form a stratum in this grouping it is necessary that the minimum requirements in the previous step are met. Otherwise, it moves to the next one. The minimum requirements are the following:

Group	Minimum number of units
00	40
11	30
12	20
13	10
14	15
15	5

2. Sectorx size groupx LN

This is the last grouping considered and therefore no minimum is required.

As in the Industrial sector, once the enterprises are grouped into the strata defined above, the rule of the cumulative square root of the frequency distribution of turnover applies. In addition, the size group '11' is divided into two, consisting of a sub-group of enterprises with 1 employee and another sub-group with 2 employees. As in the Industrial Sector, these subdivisions are only made if greater efficiency is achieved.

4.4 SAMPLE SIZE. ALLOCATION

Within each stratum, the sample size is calculated by optimal allocation. This consists of calculating sample sizes per stratum (n_h) in such a way that the overall sample size (n) is minimal, subject to the fact that the sample error of the estimator of the total of a given variable is equal to or less than a prefixed error. The following expression gives the result of this allocation:

$$n_h = \frac{N_h S_h \sum_h N_h S_h}{V + \sum_h N_h S_h^2}$$

Where:

- N_h : Number of enterprises in the framework in stratum h
- S_h : Standard deviation of the variable under consideration, in stratum h
- V is the square of the absolute prefixed error: $V = (e_r \cdot X)^2$ where e_r is the relative prefixed error and X is the total of the considered variable.

To establish the prefixed errors in the calculation of the sample sizes, a distinction is made between the main sample and the total sample. The main sample is the one collected from April to September, both inclusive, and on the basis of which the preliminary results to be sent to Eurostat in October $t+1$ are calculated. The total sample is the one used to disseminate results on the INE website and to send final results to Eurostat in June $t+2$.



INDUSTRIAL SECTOR

For the **main sample**, the relative sampling errors are prefixed, for the estimator of total employees, at the following disaggregation levels:

- 1% for employees and 2% for turnover, by class-sector (see Annex 2)
- 1% for employees and 2% for turnover, by activity group (CNAE to three digits)
- 5% for employees and 6% for turnover, by division (CNAE to two digits) x sixe group (size groups 1 and 2 are added)

For the **total sample**, the relative sampling errors are prefixed as follows:

Level	Relative errors in %	
	Asalariados	Cifra de Negocios
Activity class	1	2
Activity group × size	(4;3)*	(9;5;3)*

At the activity group × size level, the prefixed error of the estimator of the total number of employees is 4% for units of size 1 and 3% for the rest of sizes; as in the case of turnover, which varies depending on the size of the unit. For groups of size '1', the default error is 9%, for groups '2' and '3' it is 5%, and for group '4' it is 3%.

In both steps, the final size is given by the maximum of each of the sample sizes obtained by the optimal allocation, applied in each of the levels. The difference between the total sample and the main sample of each stratum is what determines the sample that is collected from October to December.

For the group of 0 employees, a sample is obtained with proportional allocation.



TRADE SECTORS

For the **main sample**, the relative sampling errors are prefixed, for the estimators of total employees and turnover, at the following disaggregation levels:

Level	Relative errors in %	
	Employees	Turnover
Class-sector (see Annexe 4)	1	4
Branch of activity	1	4
Activity group×size group	4,5	(9;7;5)*

At the level of activity group× size group, the prefixed error of the estimator of total turnover varies depending on the size of the enterprise. For the size groups '00' and '11' the prefixed error is 9%, for the groups '12' and '13' it is 7% and for the groups '14' and '15' it is 5%.

For the **total sample**, the relative sampling errors are prefixed as follows:

Level	Relative errors in %	
	Employees	Turnover
Class	1	2
Activity group×size group	2	(7;4;2)*

At the activity group × size level, the prefixed error of the total turnover estimator varies depending on the size of the unit. For groups of size '00' and '11' the default error is 7%, for groups '12' and '13' it is 4% and for groups '14' and '15' it is 2%.



SERVICES SECTOR

In the case of service enterprises, the **main sample** is obtained by prefixing the following relative sampling errors, for the estimators of total employees and turnover:

Level	Relative errors in %	
	Employees	Turnover
Class-sector (see Annexe 4)	1	4
Branch of activity	1	4
Activity group×size group	4,5	(9;7;5)*

At the level of activity group× size group, the prefixed error of the estimator of total turnover varies depending on the size of the enterprise. For the size groups '00' and '11' the prefixed error is 9%, for the groups '12' and '13' it is 7% and for the groups '14' and '15' it is 5%.

For **the total sample**, the relative sampling errors are prefixed as follows:

Level	Relative errors in %	
	Employees	Turnover
Class	1	2
Activity group×size group	(3;2;1)	(9;5;3,5;2)*

At the activity group × size level, the prefixed error of the total turnover estimator varies depending on the size of the unit. For groups of size '00' the default error is 9%, for group '11' it is 5%, for groups '12' and '13' it is 3.5% and for groups '14' and '15' is 2%. Similarly in the case of employees where for units classified as size '11' the default error is 3%, for sizes '12' and '13' it is 2% and for sizes '14' and '15' is 1%.

4.5 SAMPLE SELECTION

The sample is obtained randomly in each of the strata, using negative coordination techniques (load function and the Technique of Permanent Random Numbers), which allow distributing the statistical load of the enterprises. The goal is to reduce the number of surveys that a CBR enterprise carries out throughout the year.

o improve the regional distribution of the sample, before obtaining the sample that goes to the second rotation and which together with the main sample make up the total sample, the size of this second rotation is distributed proportionally among the autonomous communities.

4.6 ESTIMATORS AT THE LEGAL UNIT (LU) LEVEL

The existence of a unique number of Empresa (NUE) has led to modifying the calculation of the elevation factors and the associated estimator. His calculation is detailed below.

Estimated elevation factors

Two elevation factors are distinguished, one for the variables referring to numbers of units and another for the monetary and employment variables.

A) For the numbers of units

- The starting point is the design factor, that is, the inverse of the selection probability.
- This initial factor is adjusted to take into account the registrations produced during the period, since these are not included, due to time limits, within the framework of which the sample is drawn.
- The factor adjusted for discharges is the one entered in the CALMAR program for calibration to the NUE (still expressed in terms of legal units).

The calibration domains are class and group \times size, with size taking the following values: 0 employees, from 1 to 9, from 10 to 19, from 20 to 49 and greater than or equal to 50.

The factor that comes out of CALMAR, applied to the effective sample, replicates the NUE at the level of detail established by the calibration domains. This factor is the one used for variables referring to numbers of units, which is why it is denoted by fNU.

B) For employment and monetary variables

In this case, the calibration to the NUE is replaced by a more useful adjustment for these variables: the comparison in terms of the number of affiliates employed by others between the effective sample and the population of the framework. Specifically:

- It also starts from design factors.
- The design factor enters CALMAR, using the division crossing (two-digit CNAE) and the autonomous community as adjustment domains.
- The factor that comes out of CALMAR is adjusted with the registrations, but this time counting each of them as the fraction of the year in which it has been active based on its month of registration.

The factor that comes out of this second application of CALMAR is the one used for monetary variables, which is why it is called fVM'.

Estimators of the totals

The estimator of the total of the variable Y for a domain m is given by the following expression:

$$\hat{Y}_m = \sum_{j=1}^{n^e} \hat{F}_j y_j z_{mj}$$

Where:

\hat{F}_j : Estimated elevation factor associated with the ULE j, which is the *fVM* for the monetary and employment variables and the *fNU* to estimate numbers of units

y_j : Value that variable Y takes in unit j

z_{mj} random variable that takes the value 1 if unit j belongs to domain m and 0 otherwise..

n^e : Number of ULEs in the sample that respond or are imputed to stratum h.

4.7 SAMPLING ERRORS AT THE LEGAL UNIT (LU) LEVEL

Estimates of relative sampling errors or variance coefficients are calculated and published in %, for the main variables, in certain domains. The relative sampling error, for the total estimator of Y in domain m, is given by the following expression:

$$\widehat{CV}(\hat{Y}_m) = \frac{\sqrt{\hat{V}(\hat{Y}_m)}}{\hat{Y}_m} \times 100$$

To calculate $\hat{V}(\hat{Y}_m)$ the Raulin formula is used, which gives a good approximation to the direct method and is given as follows:

$$\hat{V}(\hat{Y}_m) = \sum_h \frac{n_h^e}{n_h^e - 1} \sum_{j=1}^{n_h^e} \hat{F}_j (\hat{F}_j - 1) (y_j z_{mj} - \hat{Y}_{mh})^2$$

Where:

- n_h^e : Number of sample ULEs that respond or are imputed in stratum h
- $\hat{Y}_{mh} = \frac{\sum_{j=1}^{n_h^e} \hat{F}_j y_j z_{mj}}{\sum_{j=1}^{n_h^e} \hat{F}_j}$

4.8 ESTIMATORS AT THE STATISTICAL ENTERPRISE (SE) LEVEL

As in the case of the ULE sample, the existence of the NUE has led to calibrating the indirect factor, commonly used to estimate the number of EE, to that NUE (in terms of EE).

That is, **first**, the indirect estimators for the monetary and employment variables and the indirect estimator for the number of EE are calculated.

The indirect estimator of the total variable Y, at the EE level, for a domain 'm' is given by the following expression:

$$\hat{Y}_m = \sum_{i=1}^n m_i \frac{Y_i}{\theta_i} z_{mi}$$

Where:

- n: Number of EE in the sample.
- m_i : Number of ULE of the EE i in the sample.
- $\theta_i = \sum_{j=1}^{M_i} \hat{F}_j^{-1} \quad j \in i$
- M_i : Number of ULE of EE i in the population.
- \hat{F}_j^{-1} : The inverse of the elevation factor associated with ULE j
- z_{mi} takes value 1 when EE i belongs to domain m, and 0 otherwise

Second, exclusively to estimate the total EE, a calibration is applied by entering CALMAR with the indirect factor calculated in the previous step, and the NUE is calibrated (this time in terms of EE).

4.9 SAMPLING ERRORS AT THE STATISTICAL ENTERPRISE (SE) LEVEL

To calculate the sampling errors at the EE level, the indirect estimator of the total Y from the previous section can be rewritten in terms of ULEs as follows:

$$\hat{Y}_m = \sum_{j=1}^{n^e} \hat{F}_j w_j z_{mj} \quad j \in i$$

Where:

- $w_j = \frac{\hat{F}_j^{-1} Y_i}{\sum_{j=1}^{M_i} \hat{F}_j^{-1}} \quad j \in i$
- z_{mj} : random variable that takes the value 1 if ULE j of EE i belongs to domain m and 0 otherwise.
- n^e : Number of ULEs of the sample that respond or are imputed to stratum h.

This estimator takes the same form as in the case of the estimator of the total at the LUs level. The Raulin formula can therefore be applied analogously to errors due to LUs.

5 Variables and definitions

For a better understanding and interpretation of the statistical results of these operations below are defined the main variables and concepts used, ordered according to the following grouping:

5.1. Classification variables:

- 5.1.1. Main economic activity of the business
- 5.1.2. Size of the enterprise according to their employees
- 5.1.3. Geographical distribution by Autonomous Communities

5.2. Variables object of study:

- 5.2.1. Variables on statistical units
- 5.2.2. Variables on personnel employed
- 5.2.3. Variables on incomes
- 5.2.4. Variables on stock changes
- 5.2.5. Variables on expenditure (except for personnel expenditure)
- 5.2.6. Variables on personnel expenditure
- 5.2.7. Variables on investments

5.1 CLASSIFICATION VARIABLES

5.1.1 Economic activity

The economic activity carried out by a enterprise is defined as the creation of added value through the production of goods and services.

Enterprises frequently perform diverse activities that should be classified into separate classes of the CNAE-2009. In general, activities developed by an economic unit can be of three types: primary, secondary and ancillary activity.

- It is understood by **main activity the one that generates the highest added value**. Faced with the difficulty of calculating the added value of the enterprises when carrying out several activities, for the purposes of the SBS, it is considered as the main activity that generates the largest turnover or, failing that, that employs a larger number of employees.

- A **secondary activity** is any other activity carried out by the enterprise, whose outputs are goods or services that are susceptible of being distributed or rendered to third parties.
- An **ancillary activity** is one that exists only to support the main activity and the secondary activities of the enterprise, by providing goods and services for the exclusive use of such unit, that is to say that they are not sold on the market and serve only the unit on which they depend on (administration departments, transport or storage services).

Initially, each enterprise has a main economic activity assigned to it in the Central Directory of Enterprises, determined from administrative information (tax heading present in the tax of economic activities, CNAE-2009 code of activity that appears in the Social Security Contribution Accounts...).

However, enterprises that carry out more than one activity must be registered in several headings of the economic activity tax. To be able to assign this main activity of budget item, the INE's Directory Unit applies a series of filters and criteria. This main activity of budget item can be modified in the collection of the survey with the description that the enterprise makes of its main activity.

The economic and employment information requested from the SBE reporting units refers not only to the main activity but also to all the secondary and ancillary activities that it carries out.

The statistical results are presented classified according to the main activity, and the following questions should be highlighted according to the different sectors under study:



FOR THE INDUSTRIAL SECTOR: The industrial sector questionnaires, besides requesting extensive information on the enterprise's income and expenses, include a limited set of variables for each of the enterprise's industrial establishments. The information gathered at the level of the industrial establishment is composed of the principal activity of the establishment, the number of employees, turnover, and investment in tangible assets.

Until the year of reference 2014 included, the Industrial survey of enterprises presented their statistical results, both national and regional, based on the main activity of the industrial establishment. In order to do this, all the variables of the enterprise were allocated in function of the information gathered from the establishments.

For reference years 2015 to 2017, with the initiation of *the Project of integration of the structural economic surveys*, it is considered necessary to apply a homogeneous treatment in the Industry, Trade and Services sectors. For this reason, the new classification criteria of information for the Industrial Sector was established in the following way:

- For the national statistical results, all the variables of the study were classified in function of the principal activity of the Legal Unit. With a change of criterion, in addition to the new statistical series, for this year a table of statistical results is offered under the previous criterion so that the users can also have the old statistical series without discontinuity
- For the regional statistical results, the variables disseminated are classified according to the main activity of the establishments (more details in 5.1.3)



FOR INDUSTRIAL, TRADE AND SERVICES SECTORS:



With the implementation of the Statistical Unit concept, the classification criterion related to the main activity is established as follows:

- For the national statistical results, all the variables of the study were classified in function of the principal activity of the Statistical Enterprise. Since there has been a change in criteria, in addition to the new series based on Statistical Enterprises, for FY 2018 statistical results are also offered under the criteria of the main Legal Unit activity.
- For the regional statistical results, the diffused variables are classified according to the main activity of the local establishments or units; which for these sectors is assumed to be the same main activity as that of the Legal Unit to which they belong. (more details in 5.1.3).

5.1.2 Size of the enterprise

The size of the enterprises is one of the most important variables when determining the behaviour of the business. This dimension can be established regarding the magnitude of the turnover or the value of the production or by considering the number of persons constituting the enterprise's workforce. The second option to determine the size of enterprises was selected for these statistics, establishing some size ranges according to their employed personnel.

The group of people who contribute, through the contribution of their work, to the production of goods and services, or who carry out ancillary activities in the enterprise, are considered employees, whether they are paid or not. Persons licensed for a short period (sick leave, vacation, or exceptional leave), personnel on strike and persons working outside the enterprise but who are part of it and are paid by it (more details in paragraph 5.2.2) are included.



FOR THE INDUSTRIAL SECTOR: The following sections of size are considered depending on the staff employed (in the average annual) by the enterprise:

- Of less than 10 people employed
- From 10 to 19 people employed
- From 20 to 49 people employed
- From 50 to 249 people employed
- Of 250 or more people employed



FOR TRADE AND SERVICES SECTORS: The following sections of size are considered depending on the staff employed (in the average annual) by the enterprise:

- Of less than 2 people employed
- From 2 to 9 people employed
- From 10 to 19 people employed
- From 20 to 49 people employed
- From 50 to 249 people employed
- Of 250 or more people employed

With the implementation of the Statistical Enterprise concept, the personnel employed by the enterprise is the sum of the personnel employed by the Legal Units comprising it.

5.1.3 Geographical distribution by Autonomous Community

The enterprises can have establishments or premises in different geographical locations, and they can also carry out their management and administration in one of these sites or another located in the same or in another community. A breakdown by Autonomous Communities is presented for certain variables (number of premises, turnover, salaries, and salaries, investment in material assets and personnel occupied) **considering the location of these premises.**

To obtain this distribution, the Legal Units, which are the SBSreporting units, are required to breakdown the variables mentioned above according to where the establishments are located (owned by said Legal Unit and provided, with some exceptions, that they are staffed) from which economic activity is carried out.

Clarifications, particular situations and examples according to the different sectors:



FOR THE INDUSTRIAL SECTOR

The place where the economic variables of study are generated is considered the location of the industrial establishments, for the regional distribution of the statistical results of the industrial sector. The total figures of the Legal Unit must be completely divided among their different

establishments. If the variables requested from the industrial establishments do not add up to the total of the figures provided by the Legal Unit, the difference is allocated to the Autonomous Community where the headquarters of the Legal Unit is registered, as well as to its main activity. This can happen for some reasons, including that the Legal Unit does part of its production through subcontracting.

Exceptionally, for industrial Legal Units of distribution or trade of electrical power or gas by pipeline (activities 3512, 3513, 3514, 3522, 3523 of the CNAE-2009), given the special characteristics of this subsector, for the regional breakdown, the distribution by communities according to the location of the clients is considered.

For the statistical results of the industrial sector by communities and activity, the main activity of the establishments is considered.



FOR TRADE AND SERVICES SECTORS:



For the regional distribution of the statistical results of the trade and services sectors, the location of the establishments is considered to be where the economic variables of study are generated.

Clarifications and examples:

- The professional, technical or support services to other enterprises (consultancies, architecture, advertising, etc.) that have offices in several communities must distribute their turnover according to how much they invoice in each office, regardless of the residence of their clients.
- Services that have to be developed at the client's offices (for example cleaning, security services, etc.) must distribute their turnover according to the communities where the premises of the Legal Unit are located. In the case of a Legal Unit that provides services in clients' offices in a community where they do not have their own premises, that percentage of the turnover must be allocated to the community where the Legal Unit is located.

For the statistical results of the trade and services sectors by communities and activity, the main activity of Legal Unit is taken into account.

5.2 VARIABLES STUDIED

5.2.1 Variables on statistical units

Number of enterprises

The enterprise corresponds to "the smallest combination of legal units that is an organizational unit producing goods or services, which benefits from a certain

degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit "' (definition of the Regulation of the European Union 696/93).

The Number of active enterprises is the number of all statistical units which at any time during the reference period were 'enterprises', as defined in Council Regulation (EEC) 696/93, and also active during the same reference period.

A statistical unit is considered to have been active during the reference period, if in said period it either realized positive net turnover or produced outputs or had employees or performed investments.

Number of local units

The local unit is any productive unit located in a topographically delimited place (workshop, mine, factory, warehouse, shop, office, etc.), from which economic activities are carried out by one or more persons of the same enterprise dedicate to one sole enterprise, with exceptions.

5.2.2 Variables on personnel employed

Persons employed

Persons employed are considered to be the group of people who, as part of the enterprise, contribute through their work, whether remunerated or not, to the activities of the same. They include working owners, partners who work regularly on the unit and unpaid family members who work regularly on the unit. Also included are people who, although they work outside the enterprise, belong to it and are employed by it (for example, the trade representatives, the courier staff and the repair and maintenance teams that work for the enterprise). The staff includes both fixed and temporary staff, either full-time or part-time.

Not included as persons employed:

- Exclusively capitalist partners and family members of the owner who do not participate actively in the enterprise.
- The members of the Board of Directors who do not dedicate at least one-third of the normal working day for the enterprise.
- The staff who work in the premises of the enterprise but that depend on another enterprise, from which they receive their wages.
- Staff facilitated by temporary work enterprises (TWC): It is the staff who works in the enterprise does not belong to it because they are staff supplied by temporary work enterprises.
- People with unlimited license, leave of absence, retired... unless they are still really working in the enterprise.

- Independent, autonomous workers: They are the professionals that are not on the payroll of the enterprise and that they are linked to this one by some contract other than those of work character, like commercial contracts or others, and that they work exclusively, or at least mainly, for the enterprise.
- In general, free professionals linked to the enterprise by a commercial contract.

Persons employed include both employees and unpaid persons employed.

For the purposes of statistical results, information on employed personnel is presented on an **annual average** basis.

Employees

Employees are the workers linked to the enterprise by a work contract and who receive remuneration in the form of wage, salary, commission, reward, a piece of work or in kind. It includes both fixed and eventual staff, either full-time or part-time.

Included are the persons who perform functions directly associated with the productive activities of the enterprise, as well as those others whose tasks are not directly linked to the productive process (directors on salary, managers, technicians, office and administrative personnel, subordinates, sales force, etc.).

Starting from the reference year 2016, in order to reduce the statistical burden of reporting enterprises, the SBS questionnaires only ask for information on Legal Unit personnel as at 30 September of the reference year. Subsequently, for each Legal Unit, this information is combined with the administrative registers of affiliation to Social Security applying the following formula:

$$NMR_i = NMA_{ca_i} + P30SREM_i - AFA30Sca_i$$

Where:

NMR_i : Average number of employees in the Legal Unit i .

NMA_{ca_i} Average number of employees affiliated in the Legal Unit i

$P30SREM_i$: Employees as at 30 September in the Legal Unit i .

$AFA30Sca_i$: Employees affiliated by the Legal Unit i as at 30 September.

Hours worked by employees

It represents the aggregate of the hours actually worked by paid staff for the production of the unit being observed during the reference period.

It includes the total hours worked, both normal and extraordinary. It does not include the hours not worked as a result of sick leave, strikes, vacations, holidays, etc., interruptions for meals, and hours spent on the journey from home to the workplace and vice versa.

Starting from the reference year 2016, in order to reduce the statistical burden on reporting enterprises and improve the estimation of the number of hours worked by employees, a new method of estimation of this variable is used by applying

auxiliary information from the Quarterly Labour Cost Survey (QLCS) to each Legal Unit of the SBS sample. The calculation formula is the following:

$$HEF_i = (1 - PHNT_d + PHEX_d) * [(NATC_i * HPTC_d) + (NATP_i * HPTP_d)]$$

Where:

HEF_i: Hours worked by employees in the Legal Unit i.

PHNT_d: Proportion of hours not worked in division d (QLCS).

PHNT_d=HNT_d/HP_d (hours not worked in division d / hours agreed in division d).

PHEX_d: Proportion of overtime hours in division d (QLCS).

PHEX_d=HEX_d/HP_d (overtime hours in division d / agreed hours in division d).

NATC_i: Full-time employees in the Legal Unit i

NATP_i: Part-time employees in the Legal Unit i.

HPTP_d: Part-time agreed hours in division d (QLCS).

HPTC_d: Full-time agreed hours in division d (QLCS).

In which:

Agreed hours: These are the hours legally established by verbal agreement, individual contract or collective agreement between the worker and the Legal Unit

Overtime hours: Are all those that are carried out above the agreed working day, whether due to force majeure or voluntary reasons.

Non-worked hours: These are, of the total number of agreed hours, those not worked for any reason. The following are included: non-worked hours due to vacations, non-worked hours due to holidays (official or unofficial), non-worked hours due to temporary disability, non-worked hours due to maternity, adoption, paid leave (marriage, birth, death...), non-worked hours due to technical or economic reasons (with or without an Employment Regulation Order), other hours not worked and paid (union representation, medical visits, etc.), non-worked hours at the workplace due to force majeure (power cuts, machine breakdowns, etc.), non-worked hours due to labour disputes and, finally, non-worked hours for other reasons (absenteeism, lock-out, etc.).

Employees in full time equivalent units

It is a measure of the number of employees, calculated as the sum of full-time paid staff working all year round, plus the sum of time fractions of the paid staff working in a part-time or non-working period, i.e. considering the time-periods of those persons whose working hours are less than a standard day, less than the standard number of working days per week or less than the standard number of weeks or months per year.

Conversion to full-time equivalent must be carried out on the basis of the number of hours, days, weeks or months worked.

Starting from the reference year 2016, in order to reduce the statistical burden on reporting enterprises and improve the estimation of the number of employees in full-time equivalent units, a new method of estimation of this variable is used by applying auxiliary information from the Quarterly Labour Cost Survey (QLCS) to each Legal Unit of the SBS sample. The calculation formula is the following:

$$EAE_i = NATC_i + [NATP_i * (HPTP_d / HPTC_d)]$$

Donde:

EAE_i: Number of employees in full-time equivalent units in the Legal Unit i.

NATC_i: Full-time employees in the Legal Unit i.

NATP_i: Part-time employees in the Legal Unit i.

HPTP_d: Part-time agreed hours in division d (QLCS).

HPTC_d: Full-time agreed hours in division d (QLCS).

5.2.3 Variables on incomes

The fundamental characteristic of these statistical operations is the study of the economic variables. To collect information on the monetary flows, it has been considered that the most suitable source is the accounting of the enterprise, so in the questions relating to purchases, expenses and income the denominations and criteria of the General Plan of Accounting (PGC-2007) are taken as a point of reference. This ensures the homogeneity of information and facilitates the response to collaborating enterprises, using common terminology and requesting data that the enterprise already has.

Within the general accounting plan, the content of the profit and loss account offers the most interesting information and the framework that best suits the objectives of the survey, which is the reason why the data that make up this account are defined in a detailed way.

The information obtained directly from the general accounting plan is not always sufficient to know how the income and expenses are generated, the breakdown of the turnover according to different criteria (for example the geographical destination of the sales), the distribution of the expenses of personnel, or the importance of each one of the services rendered. For this reason, sometimes more detailed questions are included in the questionnaires, trying in all cases not to leave the accounting framework.

Turnover

It comprises the total amounts invoiced by the observed unit during the reference period for the sale of goods and services supplied to third parties, considering both,

those carried out directly by the observed unit and those from eventual subcontracts.

These sales of goods or services are accounted for in net terms, that is to say, including customer charges (transportation, packaging, etc.), even if they are invoiced separately, but deducting sales discounts for early payment, sale returns or the value of returned packaging, as well as sales rebates. Taxes and fees levied on goods or services invoiced by the unit are included, but VAT is excluded from the customer.

From an administrative point of view, the General Accounting Plan (GAP) (RD 1514/2007, of 16 November) defines the Total net amount of the turnover by the following accounting items: C700 + C701 + C702 + C703 + & + C705-C706-C708-C709 being:

C700. Merchandise sales

C701. Sales of finished products

C702. Sales of semi-finished products

C703. Sales of by-products and waste

C704. Sales of packaging and packaging

C705. Delivery of Services

C706. Discounts on sales for early payment

C708. Sales returns and similar operations

C709. "Rebates "on sales

The turnover does not include, therefore, subsidies or other operating revenues, nor the financial, extraordinary or other income affecting the outcome of the exercise.

Breakdown of turnover according to geographical destination

This concept includes the distribution by geographic markets of the total amount of the turnover of the enterprise. Three geographical destinations are specified: Spain, other European Union countries and the rest of the world.

Sales of products (Industrial Sector only)

This concept includes the total amount of sales of finished or semi-finished products, as well as by-products, waste, containers or packaging made by the enterprise during the reference year. These terms are defined below:

- *Finished products*: manufactured goods by the enterprise in its production process, or by third parties, via production by subcontracts, and those that are destined for the final consumption or to its use by other enterprises.

- *Semi-Finished Products*: Goods manufactured by the enterprise which are not normally intended for sale until they are processed, incorporated or transformed later.
- *By-products*: Goods obtained during the production process that has the character of secondary or accessories to the main manufacture.
- *Residues*: obtained inevitably and at the same time as the products or by-products, whenever they have intrinsic value and can later be used or sold
- *Containers*: containers or vessels, normally intended for sale in conjunction with the product they contain.
- *Packaging*: Covers or wrappings, usually irretrievable, destined to protect products or goods to be transported.

Sales are considered net, that is, once discounted the "rebates" on sales (discounts and similar that are based on reaching a certain volume of orders) and the returns of sales (deliveries returned by customers, normally due to non-compliance with the conditions of the order), as well as the discounts due to quality defects, delays in the delivery period of orders, etc., which have occurred after the invoice is issued.

Sales of merchandises (goods purchased for resale in the same condition as received) (industrial sector only)

This concept includes the total amount of sales made by the enterprise during the reference year of all goods or goods purchased for subsequent sale without processing (resale of goods in the same condition in which they were purchased).

Sales are considered net, that is, once discounted "rebates," returns and the like.

Income from delivery of services (Industrial Sector only)

This concept includes the total amount of income obtained by the enterprise during the year of reference counterpart for the services (which are the subject of the ordinary traffic of the enterprise) provided to other enterprises, individuals or entities. Due to its importance, within this item, the income for subcontracts, i.e. the payments made to the enterprise as a result of its participation, as a subcontractor, in the design or production of a certain product for another enterprise.

Work performed by the enterprise for its assets

This concept collects the counterpart of the expenses made by the enterprise for its fixed assets using its own equipment and personnel. It can affect both the fixed asset (physical facilities, equipment for information processes, major repairs or improvements, etc.), the real estate investments (land, buildings, and constructions as investment), as well as intangible assets (computer applications, research and development, audiovisual productions, etc.)

This concept includes both the production of equipment or buildings, as well as the major repairs and improvements made to the existing ones in order to increase the useful life of the goods, their production capacity or their performance. Also included within this heading is the counterpart of the expenses that are activated corresponding to the payments made to other enterprises for the payment for the work awarded to them for research and development purposes (expenses for extramural research and development).

The work carried out by the enterprise itself for its assets is valued at cost price, that is determined by adding to the purchase price of the raw materials and other consumable materials, the costs directly attributable to the product, as well as the indirect costs that can reasonably be assigned to the product concerned.

Other management income

Includes other income other than those considered in the turnover, such as income from leases, income from industrial property transferred in operation, income from commissions, income from services to personnel (such as stores transport, housing, etc.), income originated by the eventual provision of certain services to other enterprises or individuals (eventual transport services, consultancies, reports), etc. It does not include subsidies for exploitation, which are considered in the following variable.

Subsidies for exploitation

This concept includes the amounts of the transfers granted to the enterprise by the public administrations, enterprises or individuals in order to assure to this one a minimum profitability, to compensate deficit of exploitation of the exercise or previous exercises, or to allow sufficient remuneration for the production factors. Not included are those made by the partners or enterprises of the group, multi-group or associates. Nor are the amounts received in the form of tax exemption or investment aid included. It also includes the amount passed to the result of the exercise of other subsidies, donations, and legacies other than capital grants.

5.2.4 Variables on changes in stocks

Variation of stocks of finished and ongoing products

The amount corresponding to the difference between the final and initial stocks (at the end and the beginning of the reference year of the data) of the different products (finished, semi-finished, in progress, by-products, waste, and recovered materials) manufactured by the enterprise. These stocks are valued at the production cost.

Variation of stocks of raw materials and supplies

The amount corresponding to the difference between the final and initial stocks (at the end and the beginning of the data reference year) of raw materials and supplies. These stocks are valued at acquisition prices

Variation of stocks of goods and services for resale

The amount corresponding to the difference between the final and initial stocks (at the end and the beginning of the data reference year) of goods and services for resale. These stocks are valued at acquisition prices

5.2.5 Variables on expenditure (except for personnel expenditure)

Total purchases of goods and services

This concept includes:

- *Purchases of goods for resale:* The amount of goods acquired by the enterprise during the reference year for resale in the same state in which they are purchased without processing them. They are accounted in net terms, that is, discounting the discounts on purchases by early payment¹, rebates² on purchases and returns of purchases³ and similar operations.
- *Purchases of raw materials and other supplies:* The value of goods acquired for their processing during the production process (raw materials) and the amount of purchases of supplies such as fuel, spare parts, packaging, office supplies, etc. (supplies must have the characteristic of being storable). They are posted in net terms, that is, discounting the discounts on purchases for early payment¹, rebates² on the purchases and the return of purchases³ and similar operations.
- *Work done by other enterprises or professionals in the sector.* Value of the works that, as part of their own production process, are commissioned and carried out by other enterprises or professionals. Due to its importance, within this heading, worth noting are expenses from subcontracting, that is, the payments made by the enterprise to other enterprises as a result of their participation, as subcontractors, in the design or production of a given product.
- *Expenses in foreign services:* Are operating expenses of a different nature made by the enterprise during the year of reference, such as R & D expenses, leases and royalties, repair and maintenance, services of independent professionals, transportation, insurance premiums, banking and similar

¹ Discounts on purchases for early payment. Discounts and assimilations that are given to the enterprise by its suppliers, for early payment, not included in the invoice.

² Rebates Are the discounts and the like that are based on having reached a certain volume of orders

³ Shopping returns. It comprises deliveries returned to suppliers normally due to non-compliance with the order conditions.

services, advertising, propaganda and public relations, supplies (electricity, water...) and other services.

Below is the literal definition of Implementing Regulation (EU) 2020/1197 of the Commission establishing specifications in accordance with EBS Regulation (EU) 2019/2152.

Total purchases of goods and services includes the total amount of goods and services purchased by the statistical unit, recognized in accounting as either current assets or expenses during the reference period.

Included in these purchases of goods, as a non-exhaustive list of examples, are: raw, auxiliary and packaging materials, consumables, fuel, spare parts, seeds and fodder, animals, small inventory items and goods purchased for resale.

Included in the purchases of services, as a non-exhaustive list of examples, are services with electricity, heating, water, maintenance, repairs, royalties, rental, insurance, research (if performed by third parties), agency work, advertising, promotion, transport, communication, banking, legal, accounting and any other service performed by third parties and recognized as an expense during the reference period.

Increases in finished goods and work in progress, as well as any financial assets and non-current assets are not included.

Consumption of goods and services for resale

Are purchases of goods and services for resale minus the variation of stocks of the same.

Resale purchases are purchases of goods for resale to third parties without any transformation. They also include services purchased by service enterprises that, in turn, "re billed," that is, those enterprises whose turnover is formed not only by the fees charged for a service transaction (as in the case of real estate enterprises) but also by the actual amount of the service transaction (for example, transportation purchases by travel enterprises). The value of goods and services sold to third parties by commission are excluded, since the agent receiving the commission does not buy or sell the goods and services in question.

Consumption of raw materials, intermediate products, and other supplies

Are purchases of raw materials, intermediate products, and other supplies less the variation of stocks of the same.

Expenses in external services

This concept comprises the total amount of the whole of operating expenses of a different nature carried out by the enterprise during the year of reference, such as the following, as listed in PGC-2007:

- *Research and development.* Expenses in research and development for services ordered to other enterprises.
- *Leases and Royalties.* The amount of the payments accrued by the rental of movable and fixed property used by the enterprise and the fixed or variable amounts that are satisfied for the right to use the various manifestations of industrial property.
- *Repairs and conservation.* Maintenance costs of the goods included in the tangible assets (computer equipment, buildings, vehicles, machinery, etc.) made by third parties.
- *Independent professional services.* It comprises the fees of economists, lawyers, auditors, notaries, etc., as well as commissions to independent mediators
- *Transport carried out by third parties.* Expenditure by the enterprise for transport carried out by third parties when it is not necessary to include them in the purchase price.
- *Non-social insurance premiums.* Amounts satisfied in respect to insurance that does not have a social character referred to the staff of the enterprise.
- *Banking and similar services.* Amounts satisfied in the concept of banking and similar services, such as commissions for different concepts (management of collections, transfers, cheques, cards, cancellations of account, etc.).
- *Publicity, propaganda and public relations.* Expenses for these concepts contracted with third parties to make the enterprise or its products known.
- *Supplies.* The value of the expenses made by the enterprise in the acquisition of supplies that do not have the quality of storable: water, electricity, gas, etc.
- *Other expenses in foreign services.* They include payments to temporary work enterprises, travel expenses, diets, personnel transportation, mail, telephone, fax, messaging, local cleaning, surveillance and security and all other office expenses that have not been collected previously.

Taxes linked to production and non-VAT products and excise duties

Compulsory payments made to the public administrations, which tax the productive activity of the enterprise and the utilization of the factors of production. Income, equity, and capital taxes are not included for the survey and, in particular, the corporation tax or the income tax of individuals. VAT and excise duties are excluded.

They include the tax on economic activities (TEA), the fixed assets tax (FAT), the tax on mechanical traction vehicles, import-related taxes, the vehicle registration tax, the tax on gaming and lotteries, the property transfer tax and documented legal acts, taxes on pollution for electricity enterprises, the Tax on the Value of Electricity Production (IVPEE), municipal fees ...

5.2.6 Variables on personnel expenditure

Personnel costs

This concept contains the total aggregate amount of payments made by the enterprise during the year of reference in respect to salaries and salaries, allowances, social security and other personnel expenses. It is broken down into the following concepts:

Wages and salaries

They comprise all amounts, obligatory or voluntary, paid in cash or in kind by the enterprise to their salaried personnel of all types (fixed and eventual), in the concept of remuneration for the work carried out by them.

These payments are accounted for by their gross amount, i.e. before making the deductions corresponding to the social security and income taxes of the physical persons in charge of the workers. It also includes compensations, i.e. payments made directly by the enterprise to its employees in case of sickness, unemployment, dismissal, accident, pension, early retirement, ... It also includes remuneration for staff liquidated with equity instruments (e.g. shares, participations, etc.).

The full base salary is included; supplements in money for overtime, seniority, title, endangerment, incentives, assistance, residence, transportation premium, etc.; Premiums for benefits, Christmas bonuses and extraordinary pay; The remuneration in kind (valued according to the net cost that it represents for the enterprise) supplied free or at reduced price to its employees in the concept of consumers (foodstuffs, fuels, housing, dress, shares, etc.).

Payments made to free and independent professionals or collaborators linked to the enterprise by a business contract, travel expenses of the enterprise's staff, payments to temporary work enterprises are not included. Also included in this heading are contributions to social security and pension funds in charge of the enterprise, which is considered under the following heading.

Social burdens

It includes the statutory contributions to the social security in charge of the enterprise, i.e. the contributions that the enterprise pays to the social security for the various benefits that it carries out (old age, invalidity, sickness, maternity, work accident, occupational illnesses, unemployment and family allowances).

It also includes the long-term remuneration by means of defined contribution systems (amounts of contributions accrued for long term pay to the enterprise's staff, such as pensions or other retirement/retirement benefits, which are articulated through a defined contribution system). Also, other social expenses are included, in compliance with a legal or voluntary disposition of the enterprise, in favour of its employees.

Other personnel expenses

This concept includes provisions for personnel expenses. They are express or tacit obligations in the long term, clearly specified as to their nature, but which, on the closing date of the financial year, are indeterminate as to their exact amount or to the date in which they will be produced (long-term remunerations through defined benefit systems, cash-liquidated personnel remunerations based on equity instruments, excess provision for staff remuneration, excess provision for transactions with payments based on equity instruments).

5.2.7 Variables on investments

Investment

Investment is defined as real increases in the value of capital resources made by the enterprise in the reference year. This is gross investment.

It is understood by real increase of the productive resources, the increases of value that occur in the different types of assets, that have their origin in purchases of goods to third parties (new or used), in own production of assets, or in works carried out by the enterprise itself or by third parties on existing elements in order to increase their productive capacity, its performance or its useful life (acquisitions, improvements and own production).

The investment operations are reflected by the total of their value. If purchased from third parties, they are valued at acquisition prices, excluding deductible VAT and including transportation, installation costs, registration and notary fees, and other non-deductible taxes. The work done by the enterprise with its resources is valued at cost price.

The SBE distinguishes between investment in material assets and investment in intangible assets, concepts that are defined below.

Investment in tangible assets

Included are the material capital goods, both new and existing, regardless of whether they have been purchased from third parties, they have been acquired through a financial leasing contract (the right to use a durable asset in exchange for the payment of rents for a long and pre-determined period) or have been manufactured for self consumption (capitalized production of material assets), which have a shelf life of more than one year, including unfabricated material goods, such as land. Property acquired through restructuring (such as mergers, takeovers, fragmentation, or breakups) is excluded. Current maintenance costs are excluded. Current maintenance costs are excluded.

This is gross investment during the reference period in material goods. It establishes a differentiation of the investment depending on the type of good.

The following concepts are distinguished:

1. *Land and natural goods.* They comprise the urban-natured plots, rustic farms, other non-urban land, mines, and quarries, excluding any construction carried out on the surface. It includes the adaptation of land and natural goods (levelling, piping, or roads and roads).
2. *Buildings, constructions, and renovations.* It includes the cost of existing buildings and structures acquired during the reference period, as well as expenditure on the construction, renovation or transformation of buildings.

In the case of acquisition of buildings including land, if the value of the two components is not separable, the total is recorded under this heading if the estimated value of the buildings exceeds the value of the land.

With respect to the transformation of buildings, all additions, alterations, improvements and renovations that extend the useful life or increase the productive capacity of the buildings are included.

Permanent installations, such as water supply, central heating, air conditioning, electricity are included, as well as expenditure on the construction of oil wells (drilling), mines in operation, gas pipelines, power lines, canals, railway lines, port facilities, roads, bridges, viaducts, drainages and other land improvements.

3. *Technical facilities.* The technical installations are complex, specialized units used in the production process (buildings, machinery, material, parts or elements, including computer systems that, even though they are detachable by nature, are permanently linked to their operation).
4. *Machinery and tooling.* Machinery or equipment used for the elaboration of the products as well as the utensils or tools intended for this purpose and which can be used autonomously or in conjunction with the machinery.
5. *Transport elements and others.* Vehicles of all kind destined for land, sea or air transportation of persons, animals or goods *are included, as well as* other tangible assets such as furniture, information processing equipment, office equipment and other materials and other fixed assets not listed above.

Investments in intangible assets

They refer to the expenses of the enterprise for the acquisition of elements of long duration that are not materials such as concessions, patents, licenses, trademarks, designs, royalties, They include active research and development expenditures, administrative concessions, industrial property, goodwill, the right to transfer premises and investments in computer applications.

5.2.8 Economic aggregates

Production value

The value of the production measures the amount of the goods and services produced by the enterprise during the financial year.

The value of the production is defined as the turnover, more or less the variations of the stocks of finished products, ongoing work and goods and services purchased for resale, less purchases of goods and services for resale, plus the work done by the enterprise for its asset (capitalized production) and other management income (excluding subsidies).

Value added at market prices

The value added at market prices is calculated from the value of the production minus the operating costs other than those destined for resale (consumption of raw materials, intermediates and other supplies and expenses in external services).

Value added at factor cost

The value added to the cost of the factors is the gross income of the exploitation activities after adjusting the effect of the exploitation subsidies and indirect taxes. It is calculated from the gross added value at market prices, deducting all the taxes linked to the production and the products and adding the subsidies to the exploitation.

Gross operating surplus

The gross exploitation surplus is the surplus generated by the exploitation activities once the work factor has been rewarded. It can be calculated from the value added at the cost of the factors, less the costs of personnel. It is the available balance for the unit that allows you to reward your fund and debt providers, pay taxes, and eventually finance your entire investment or part of it.

5.2.9 Main indicators

In order to facilitate the analysis of the particular characteristics of each sector investigated and, within these, to show the differences or similarities between the enterprises that compose them, some indicators are produced in the form of ratios from the previously exposed variables.

Productivity

It is the quotient between the value added at the cost of the factors and the average number of employees in the year. It represents the contribution of each employee (whether remunerated or not) to the generation of income of the enterprise; Indirectly it is a measure of the relative weight of the work factor in each activity. It appears expressed in euros.

Average personnel costs

It is the quotient between the total staff costs and the average of paid staff in the enterprise. It appears expressed in euros.

Value added rate

It is the proportion that the gross value added at the cost of the factors represents relative to the value of the production. It shows the capacity of income generation per unit of product or service. It appears expressed as a percent.

Personnel costs rate

It is the proportion that the staff costs represent relative to the value added at the cost of the factors. It can be considered as a measure of the participation of remunerated employment in the distribution of income generated in the sector. It's complementary is the surplus rate. It appears expressed as a percent.

Gross exploitation rate

It is the proportion that the gross operating surplus represents with respect to the turnover. It appears expressed as a percent.

Investment rate

It is the proportion that the total investment (in both material and intangible assets) represents in relation to the value added at the cost of the factors. It appears expressed as percent.

Employees rate

The proportion of employees for the total number of staff employed, both as an annual average. Its complement measures the degree of unpaid employment of each sector.

Female participation rate over employees

Proportion of the number of women over the total of employees, both variables as an annual average. It appears expressed as a percent.

6 Information collection

The basic information is obtained from each Legal Unit and comes from two sources:

- Questionnaires sent to the Legal Units of the selected sample.
- Administrative information, of tax origin for the economic and social security variables for employment variables, available to all Legal Units of each of the statistical enterprises in the sample.

6.1 QUESTIONNAIRES

To adapt the required information to the specific characteristics of the Legal Unit, three basic types of questionnaires have been designed, taking into account aspects such as the legal nature, paid personnel and turnover of the Legal Unit:

- Type1A Questionnaire: Broad model, mainly aimed at Legal Unit with legal personality (shareholding enterprises).
- Type1S Questionnaire: A reduced model for Legal Unit with legal personality (share holding enterprises).
- Type 3 Questionnaire: A reduced model for Legal Unit that are individuals.

These questionnaires are designed in a uniform way for the Industry and Trade/Services Sectors. However, some singularities have been maintained in each sector (for example, the different approach to the territorial section, or different requirements of the European regulation for the industrial sector).

For the design of the questionnaires, an effort has been made to simplify and reduce as much as possible the statistical load and to facilitate the completion of economic data for the informant. To do this:

- The Type1A and Type1S questionnaires have been designed around the development of the enterprise's profit and loss account.

In addition to facilitating the completion of the required data, this new design will enable, for the collection of information, mechanisms consisting of direct data upload, either of the electronic version of the accounts presented by enterprises to the Mercantile Registry (load of XML files), or of tax administrative sources based on Corporate Tax.

- On the other hand, the Type3 questionnaire has focused around the concepts used for the income tax return of the natural persons.

It should be noted that, for certain activities, together with the main questionnaire of the SBE, an additional questionnaire is included to collect additional information on the characteristics of each subsector. So:

- For Trade and certain Services activities, an annex Questionnaire (module) is included, which, among other characteristics, requests the breakdown of the turnover by product types or according to customer types. The statistical results obtained are disseminated annually in the operations called Statistics of Products of the Trade Sector and Statistics of Products of the Services Sector.
- With regards to the industrial sector, and in particular for a subsample of Legal Unit in the extractive and manufacturing industry, a module on energy consumption is included every two years, the statistical results of which are disseminated under the operation called Energy Consumption Survey. This statistical operation is only performed for odd years of reference.

6.2 GENERAL ORGANIZATION

For each reference year t , the collection of questionnaires and other information from administrative sources is organized as follows:

- **Direct collection through questionnaires** addressed to the sample Legal Units (collected in the field, under the IRIA system).
 - First Wave, formed by a main sample. Takes place from April to September of year $t+1$.
 - Second Wave, which is made up of a complementary sample whose collection takes place from October to December of year $t+1$.
- **Request and granting of Social Security Affiliates File** for the loading of Employment variables at the microdata level.
- Request and granting files from the AEAT and other tax administrations . Using this information we will proceed with:
 - Assignment of the lack of response (Negative, Unreachable and the like).
 - Assignment of high samples that did not enter the direct collection.
 - The imputation of the subsample called Mprima. For this group, the completion of the questionnaire is not requested, but all the information will be imputed. These units are expressly chosen because they are especially suitable because there is very complete administrative information on them and because, in most cases, there is a questionnaire from the previous year.

Collection through questionnaires using the IRIA system is carried out using the INE Collection Units. Internet completion of the questionnaire is encouraged (more than 97% of questionnaires are completed this way) although other response channels are also available to informants (postal mail, telephone, fax, etc.).

The Collection Units are responsible for the implementation of the collection, recording and cleaning of the questionnaires, as well as the telephone assistance for the resolution of queries from respondents. Telephone contacts with enterprises are also made in cases where no response is obtained within the established period or is considered insufficient or inconsistent.

For the control of the field work the different situations that can be encountered during the collection of the information are taken into account. The enterprise is deemed to have been effectively surveyed if it has a main activity included in the population area of study, the completed questionnaire has been obtained and the data verify the established controls of completeness and consistency.

Also, in the process of collecting information, a series of incidents that do not allow obtaining the questionnaire can happen. Its rigorous treatment is of great importance since its analysis allows to update the framework of the survey and to affect the treatment of the information.

The incidents taken into account are:

- Discharge or definitive closing: The Legal Unit has ceased in its activity in a definitive way, a situation that can be justified with some official document that accredits this.
- Temporarily or inactively closed: The Legal Unit remains closed during the information collection period and cannot be located to any informant or has no activity during the year.
- Erroneously included: The Legal Unit has a main activity that is outside the scope of the survey.
- Out-of-scope: Other characteristics of the unit, other than the main activity, situate it outside the scope of study of the survey.
- Duplicate: The Legal Unit is listed in the directory more than once.
- Untraceable, negative and non-responsive. These situations, which at the end of the collection are small, are treated specially by the collection units to try to minimize the lack of response.

6.3 MEASURES TO REDUCE THE STATISTICAL BURDEN OF THE BUSINESS

The INE, aware of the statistical burden that enterprises support, tries to apply in its surveys certain measures to reduce it as much as possible and, in any case, to facilitate the filling of the information required to the informers.

The following are some of the measures taken in these operations to reduce the statistical burden:

- Formulas for cooperation are established in order to make the best use of the information available and to avoid unnecessary duplication of statistical operations. The sample size and the length of the questionnaires are reduced to the bare minimum.
- In the sample selection process, negative coordination methods are applied, that is to say, minimal overlap possible (covering the survey's objectives) between surveys samples that coexist in the same period.
- Use of different models of questionnaires with different levels of simplification according to the characteristics of each enterprise. Thus, small enterprises usually fill out a questionnaire with fewer variables and breakdowns. In all the questionnaire models we try to reduce the breadth of the questionnaires to the bare minimum.
- The reform of the questionnaire for the Structural Survey Integration Project has led to the reduction of certain variables, such as some related to employment, which are estimated using the administrative data of the Social Security system.

- To reduce the statistical burden on the reporting units, both the Tax Agency (AEAT) and the General Treasury of Social Security (TGSS) collaborate in this operation by providing administrative files whose information, combined for each legal unit with data from the EEE, makes it possible to reduce the sample size and suppress some of the variables from the questionnaires. The use of administrative data as a source of information on the sample units of the EEE has been increasing each year. Since the 2021 reference year, the vast majority of the companies in the sample have completed a very simplified questionnaire in which all those questions and sections that could be obtained through administrative sources have been deleted.
- The completion through the internet is enhanced using electronic questionnaires with questions, flows, and validations adapted to the informant Legal Unit, which facilitates the completion and improves the quality of the data collected. The design of the questionnaires for the Internet are posed in such a way that they can avoid or at least minimize subsequent re-contacts with the informers.
- **Intensification of the use of administrative sources.** Since the reference year 2012, the EEE had already been using, for a part of its sample (group sample M), methods that allow obtaining the complete questionnaire without resorting to completion by the informant, combining administrative information and imputations based on data from similar units with data ('donors') or values representative of the group to which each unit to be imputed belongs. As of 2018, the proportion of sample units obtained through these techniques has been increasing each year. This strategy has made it possible to considerably increase the total sample size without increasing the number of questionnaires, and therefore the burden on companies. In particular, it has been possible in this way to cover the additional information needs derived from the new practical implementation of the 'Entreprise' concept without increasing the number of questionnaires. It has also made it possible, starting in 2021, to extend coverage to Education and Health activities.

7 Data processing

7.1 VALIDATION OF DATA FROM THE SAMPLE LEGAL UNITS

During the collection phase of the questionnaires, a first purification and codification process of them is carried out. Both the electronic questionnaires that the informers fill out on the Internet, as the application of management, recording and debugging of the collection used by the collection units of the INE, have systems programmed for the detection of errors to validating the data as they are introduced by the user. It distinguishes between serious type errors (which must be necessarily corrected) and anomalies of a second level (which,

after confirmation, must be justified). Also, during data collection and debugging, measures are also taken to reduce the lack of response.

The registers recorded by the Collection Units form and feed, at least every fifteen days, the complete recording files on which the subsequent phases of the joint processing of the information are made. These files are processed in the Central Services where information coverage is controlled to guarantee completeness of the recorded data, detect duplicates and coverage errors and at the same time carry out an assessment of the quality of the variables collected.

7.2 GATHERING OF DATA FROM THE SAMPLE LEGAL UNITS

As the collection progresses and the complete recording files are formed, at the data is subjected to additional controls of micro-debugging at Central Services, focused, in a selective way, on the detection and debugging of errors and inconsistencies in the variables of each register, as well as the debugging and imputation of errors in the contents. Depending on the characteristics of each type of error, automatic imputation procedures are used in certain cases. Likewise, the systematic errors detected in the studies and analyses carried out previously on the recorded data are corrected.

As from 2016, a number of methodological improvements have been implemented on the SBS within the framework of the "Integration Project of the Structural Business Statistics". These improvements are related to the treatment of Legal Units that enter or leave the target population during the reference year, as well as the estimation of lack of response. On the other hand, the estimation of employment variables has also been improved using administrative sources.

- The lack of response (Legal Units considered active for which it is not possible to obtain a duly completed questionnaire) is automatically imputed, which allows it to be taken into account as an effective sample. This represents a relevant methodological change with respect to what was being done until 2015: only very relevant Legal Units with a lack of response were imputed; the rest were not considered effective samples and therefore they contributed to increase the magnitude of elevation factors, since the Legal Units that were in fact included in their stratum were the ones that represented them.

Internal methodological studies concluded that reweighting the lack of response led to some overestimation of the monetary variables, given that a relevant part of the lack of response was only active for part of the reference year. It has therefore been decided to replace this reweighting by the application of different imputation techniques, based on administrative data. The minimum objective of these imputations has been that both turnover and the number of paid employees should correspond to a Legal Units own value during the year in question. The rest of the variables are imputed either by means of highly correlated administrative information or conditionally to these two variables, which guarantees the overall coherence of the registers imputed.

- With respect to employment variables, their estimation has been improved by combining the information collected in the questionnaires with data from administrative sources for each Legal Units . Further details can be found in the document "Structural Business Statistics. Methodology".
- For the effective sample, (which as of 2016 includes, for the above reasons, the lack of response), the calculation of the elevation for Legal Units factors is calculated to determine the estimations of the different variables. The last stage, before the tabulation and diffusion of the results, is the obtaining of analysis tables to eliminate the errors and detected inconsistencies using macro-debugging techniques. The data is also undergoes compared with other statistics (e.g., other INE short-term surveys on the sectors under study) and with information from administrative sources, in order to guarantee a final product of sufficient quality.

7.3 INFORMATION PROCESSING FOR THE STATISTICAL ENTERPRISE

7.3.1 Aggregation of the Legal Units that make up the sample Statistical Enterprises and study of the Legal Unit typology combinations

For this sub-process, we work with the sample Statistical Enterprises, that is, those for which at least some of the legal units are in the SBSsample.

For the sample Statistical Enterprises, complete information must be available on each and every one of the component legal units. This information comes either from the direct collection of questionnaires or in the case of Legal Units from administrative information (which, due to their smaller size, has not been included in the direct collection). In the cases and variables required, assignment techniques are used to complete the required information.

Once all the information is available for all the Legal Units of the Statistical Enterprise, we proceed to the assignment, at the Statistical Enterprise level, of all economic and employment variables by adding the corresponding variables for all of the component Legal Units. The aggregate data for each Statistical Enterprise is thus obtained, prior to any consolidation.

In addition, each Statistical Enterprise is typified according its combination of the different **types of Legal Units that comprise it** (see section 2.3 of this document). Statistical Enterprises may present any of the following combinations:

- a) P only. Formed only by productive units.
- b) P+A only. Formed by production and auxiliary units.
- c) P or P+A, and also with U+D chains and/or with I+C chains

If the Statistical Enterprise is made up only of productive Legal Units (case a), consolidation is not necessary: just add the variables of all the productive Legal Units that form it.

In the remaining situations (cases b and c), the statistical enterprises contain Legal Units with linking relationships. It is thus necessary to identify the flows between them in order to cancel or consolidate the Statistical Enterprise's internal transactions, as detailed in the next step.

7.3.2 Consolidation

For this subprocess, we work with the sample Statistical Enterprises formed by more than one Legal Unit.

The objective of the consolidation is that, once it has been determined that there are Legal Units in the Statistical Enterprise with intra-company relations (that is, relations of vertical process integration, and/or industry-trade relations and/or relations of auxiliary) the servile Legal Units must be combined with the others which they support to identify and subtract these intra-company transactions. The corresponding variables must therefore be combined and consolidated.

It should be clarified that the consolidation in question is not of an accounting nature, as detailed in Royal Decree 1159/2010 (articles 41 to 49). Instead it automatically applies of a series of regulations that allow the flows and interactions between the units of the same Statistical Enterprise to be eliminated, according to the operational rules (*Operational rules for its implementation as developed by the TF for SU*, in Annex 2 of: Notice of intention of the Business Statistics Directors Groups and the Directors of Macroeconomic Statistics on the consistent implementation of Council Regulation (EC) No 696/93 on statistical units).

The consolidation rules applied are based on documents provided by Eurostat, and are the result of working groups and experiences from various countries.

7.3.2.1 Additive and non-additive variables

According to the criteria adopted by Eurostat, the variables required in the SBS Regulation are classified **as additive and non-additive**.

As an example, the number of companies, employees, wages and salaries or personnel costs are considered additive; while variables such as turnover, the value of production, or purchases of goods and services are non-additive.

The following page shows the list of variables, according to their additive or non-additive nature. Although certain variables would be theoretically non-additive, for practical reasons Eurostat allows them to be treated as additive, after concluding that adding may be a good approximation until more internal

information is available from the Statistical Enterprise. This is the case for the investment-related variables.

The consolidation process to obtain the values of said variables for the Statistical Enterprise units is different depending on the additive or non-additive nature.

- In the additive case: the consolidation process simply consists of adding the values of the LUs that are part of a single Statistical Enterprise for each variable.
- In the non-additive case: the consolidation process involves the cancellation/consolidation of intra-company flows. For each intra-company flow, the entry/input in some LUs and their corresponding expense/output counterpart in the other affected LUs must be eliminated.

List of variables considered additive and non-additive

Variable	SBS Code	Considered as:
Number of companies	11110	Non-additive
Turnover	12110	Non-additive
Breakdown of turnover by client residence. Spain	12110_ES	Non-additive
Breakdown of turnover by client residence. Rest of EU	12110_UE	Non-additive
Breakdown of turnover by client residence. Rest of the world	12110_XX	Non-additive
Number of persons employed	12120	Non-additive
Number of employees	13110	Non-additive
Number of employees in full-time equivalent units	13120	Non-additive
Number of hours worked by employees	16110	Additive
Personnel expenses	16130	Additive
Wages and salaries	16140	Additive
Social security costs	16150	Additive
Added value at factor cost	13310	Additive
Gross operating surplus	13320	Additive
Changes in stocks of goods and services	13330	Additive
Changes in stocks of goods and services purchased for resale under the same conditions in which they were purchased	12150	Additive
Changes in stocks of finished and in-progress products	12170	Additive
Gross investment in tangible goods	13210	Additive
Gross investment in unbuilt land	13211	Additive
Gross investment in existing buildings and structures	13213	Additive
Gross investment in building construction and renovation	15110	Additive
Gross investment in machinery and equipment	15120	Additive
Gross investments in concessions, patents, licenses, trademarks and similar rights	15130	Additive
Investment in computer applications acquired from third parties	15140	Additive
Number of persons employed	15150	Additive
Number of employees	15420	Additive
Number of employees in full-time equivalent units	15441	Additive

7.3.2.2 Types of consolidations

Depending on the type of Legal Units involved (productive, auxiliary, vertically integrated or forming an Industry-Trade chain) (that is, typologies U, D, I, X, C, A and P), the activity type (from the CNAE code), and the combination originating in the Company, there are different types of consolidation between the units involved with in a Statistical Enterprise.

The objective of the consolidation process is to obtain a single registry of the Statistical Enterprise with all the necessary variables already consolidated, based on information from all the Legal Units that comprise the company and are classified according to unit type.

The consolidation process involves the cancellation/consolidation of intra-company flows. For each intra-company flow, the entry/input in some LUs and their corresponding expense/output counterpart in the other affected LUs must be eliminated. That is, the Item and Counterpart of said flow.

Three main types of consolidations are distinguished, which are shown in the following table. The procedure for each of them, and distinguishing of certain sub-types, will be detailed in the following sections.

Types of consolidation	Relations between Legal Units	Legal Units involved	Magnitudes to compare: Item and Counterpart
1 U-DX	Progressive vertical integration	LUs of Type=U LUs of Type=D or X	Item: V70101_U Counterpart: COMPMAT_D
2 IX-C	Regressive integration Industry-Trade	LUs of Type=I or X LUs of Type=C	Item: VOLNE_I Counterpart: COMPMER_C And, under certain conditions, COMPMAT_C
3 A _t	Auxiliary relationships, according to subtypes t	LUs of Type=A _t (according to different subtypes t) Remaining LUs in the SE (according to different subtypes t)	Item: VOLNE_A _t (according to different subtypes) Counterpart: GASTEXT _t (according to different subtypes t)

The consolidation process is carried out sequentially, in the order indicated in the table, and cumulatively, so that the results after the U-DX type consolidation serve to begin the IX-C type consolidation, and following the latter, each of the auxiliary consolidation subtypes.

1. U-DX Consolidation

Occurs in vertical integration cases, between Upstream-type and Downstream-type LUs (including for the latter the X-type Legal Units, which are Downstream and Industrial units of another industry-trade chain). The Upstream Legal Units sell their production to the Downstream type, which they sell to the market.

For these relationships, the variables first involved in consolidation are as follows:

- V70101_U: Total Product Sales for Legal Units U.
- COMPMAT_D: total Raw Material Purchases and other consumables of the Legal Units D (or X).

The amount to be consolidated for the enterprise is calculated as follows:
 $CONSO = \min(V70101_U, COMPMAT_D)$

And thus, the result of consolidation at the Enterprise level is as follows:

- $V70101_EMP_DESPUES = V70101_EMP_ANTES - CONSO$
- $COMPMAT_EMP_DESPUES = COMPMAT_ANTES - CONSO$
- And the rest of the Enterprise's variables that are affected by the two previous new values are recalculated.

where:

- V70101_EMP_DESPUES y V70101_EMP_ANTES are the variables: Sales of Enterprise Products, after and before consolidation, respectively
- COMPMAT_EMP_DESPUES y COMPMAT_EMP_ANTES are the variables: Enterprise purchases of raw materials and other consumable materials, after and before consolidation, respectively.

2. X-C Consolidation

Occurs in vertical integration cases, between Upstream-type and Downstream-type LUs (including for the latter the X-type Legal Units, which are Downstream and Industrial units of another industry-trade chain). The Upstream Legal Units sell their production to the Downstream type, which they sell to the market.

For these relationships, the variables first involved in consolidation are as follows:

- VOLNE_I: total turnover of Legal Units I (or X).
- COMPMER_C: Total Merchandise Purchases for Legal Units U
- COMPMAT_C: total Purchases of Raw Materials and other consumables for Legal Units C.
 (This variable is only used as a counterpart under certain conditions, which are detailed in the following sections)

Three different situations are considered for these relationships:

2A) If $VOLNE_I \leq COMPMER_C + COMPMAT_C$ and also, $VOLNE_I \leq COMPMER_C$

The amount to be consolidated for the enterprise is: $CONSO = VOLNE_I$

And so, at the ENterprise level, the result of the consolidation is as follows:

- $VOLNE_EMP_DESPUES = VOLNE_EMP_ANTES - VOLNE_I$

- $COMPMER_EMP_DESPUES = COMPMER_EMP_ANTES - VOLNE_I$
- And the rest of the Enterprise's variables that are affected by the two previous new values are recalculated.

where:

- $VOLNE_EMP_DESPUES$ y $VOLNE_EMP_ANTES$ are the variables: Enterprise turnover, after and before consolidation, respectively
- $COMPMER_EMP_DESPUES$ y $COMPMER_EMP_ANTES$ are the variables: Purchases of Enterprise Merchandise, after and before consolidation, respectively.

2B) If $VOLNE_I \leq COMPMER_C + COMPMAT_C$ but $VOLNE_I > COMPMER_C$

The amount to be consolidated for the enterprise is: $CONSO = VOLNE_I$

And so, at the Enterprise level, the result of the consolidation is as follows:

- $VOLNE_EMP_DESPUES = VOLNE_EMP_ANTES - VOLNE_I$
- $COMPMER_EMP_DESPUES = COMPMER_EMP_ANTES - COMPMER_C$
- $COMPMAT_EMP_DESPUES = COMPMAT_EMP_ANTES - (CONSO - COMPMER_C)$
(siendo $COMPMAT_EMP_DESPUES$ y $COMPMAT_EMP_ANTES$, being the Enterprise purchases of raw materials and other consumable materials, after and before consolidation, respectively)
- And the rest of the Enterprise's variables that are affected by the three previous new values are recalculated.

2C) If $VOLNE_I > COMPMER_C + COMPMAT_C$

The amount to be consolidated for the enterprise is: $CONSO = COMPMER_C$

And so, at the Enterprise level, the result of the consolidation is as follows:

- $VOLNE_EMP_DESPUES = VOLNE_EMP_ANTES - COMPMER_C$
- $COMPMER_EMP_DESPUES = COMPMER_EMP_ANTES - COMPMER_C$
- And the rest of the Enterprise's variables that are affected by the two previous new values are recalculated.

3. Consolidation for auxiliary relationships between Legal Units A and the rest of the enterprise

For these relationships, five different situations are distinguished, depending on the activity of the type=A auxiliary unit.

Typologies A_t	Type A Legal Units involved in the following activities:
Typology A_transp:	Type A LUs with activities '4941', '5224', '5229', '521', '53'
Typology A_inmob:	Type A LUs with activities 682', '6832'
Typology A_publi:	Type A LUs with activities '742', '822', '823', '73'
Typology A_contrat:	Type A LUs with activities '783'
Typology A_mixto:	Type A LUs with activities '61', '62', '69', '702', '821', '6311'

For each one of these typologies, the counterpart in the company is the Expenses on the external services for said typology throughout the enterprise, except the expenses of the auxiliary Legal Units. That is:

Typologies A_t	Expenses on external services according to types
Typology A_transp:	Enterprise expenses on external services (*) in 'Transport carried out by third parties'
Typology A_inmob:	Enterprise expenses on external services (*) in 'Leases'
Typology A_publi:	Enterprise expenses on external services (*) in 'Publicity'
Typology A_contrat:	Enterprise expenses on external services (*) in 'Payments to companies or agencies for hiring personnel'
Typology A_mixto:	Enterprise expenses on external services (*) in various services such as 'Professional services and other expenses for external services'

(*) except expenses of the auxiliary Legal Units involved in each relationship.

For these relationships -and distinguishing for each of the five already-indicated A Typologies- the variables first implicated in the consolidation are the following:

- VOLNE_A_t: total turnover of Legal Units A_t.
- GASTEXT_P_t: Total Expenses on type t External Services by the enterprise's Legal Units (except expenses by the auxiliary LUs)

For each of the five A Typologies, the amount to be consolidated for the enterprise is calculated as follow:

$$\text{CONSO}_t = \min(\text{VOLNE_A}_t, \text{GASTEXT_P}_t)$$

And so, at the enterprise level, the result of the consolidation of each typology is as follows:

- VOLNE_EMP_DESPUES = VOLNE_EMP_ANTES - CONSO_t
- GASTEXT_P_t_DESPUES = GASTEXT_t_ANTES - CONSO_t
- After applying the consolidation of the five typologies, the rest of the enterprise variables that are affected by the previous new values are recalculated.

Where:

- VOLNE_EMP_DESPUES y VOLNE_EMP_ANTES are the variables: Enterprise turnover, after and before consolidation, respectively
- GASTEXT_P_t_DESPUES y GASTEXT_P_t_ANTES are the variables:

Expenses in Enterprise's Type t External Services, after and before consolidating, respectively

7.3.3 Construction of statistics based on Statistical Enterprises

Once processing of the sample Statistical Enterprises formed by various Legal Units is completed, the files of the consolidated enterprises are integrated with those of Statistical Enterprises that are independent Legal Units to give the complete statistic, that is:

- Sampling set of independent Legal Units
- Sample set of Statistical Enterprises whose records condense information from one or more Legal Units of enterprise groups

After that, we proceed to calculate the elevation factors for Statistical Enterprises. This will generate high statistical results which, after appropriate analysis, will form the SBS based on the Statistical Enterprise.

8 Dissemination of the results

8.1 DISSEMINATION PLAN

According to the objectives for the *Integration of the economic structural surveys*, and to facilitate the comparability of the statistical results of the Industrial, Trade and Services Sectors, as of the reference year 2015 there is a new **homogeneous** dissemination plan **for the three sectors of study** has been designed.

The tabulation is presented according to the following classification criteria:

- **Main economic activity**, according to the codes of CNAE-2009.
The data is presented under the entire hierarchy of the CNAE-2009 until it reaches the detail indicated for each table. For example, for Final Results the table of major magnitudes is detailed at a level of 1, 2, 3, and 4 digits.
- **Enterprise size**, according to the number of employed persons.
- **Geographical distribution**, by Autonomous Community.
- **Target study variables**: main figures, main indicators, exploitation results, investment, turnover breakdown by geographical destination of sales, external services expenditure.

Specifically, the publication of results is organised in the following tables:

National results

1) Main magnitudes

- According to main activity
- According to main activity and size (by employees)

2) Main indicators

- According to main activity
- According to main activity and size (by employees)

3) Exploitation results, according to main activity

4) Investment, according to main activity

5) Other Economic data

- Breakdown of turnover by geographical destination of sales, according to main activity
- Breakdown of expenses in external services, according to main activity

Results by Autonomous Communities and Cities

6) Regionalized magnitudes according to communities and main activity

Sampling errors

7) Sampling errors based on main activity

8) Sampling errors according to communities and main activity

For reference year 2018, the **national results** were provided both based on the main activity of the Statistical Enterprise and based on the main activity of the Legal Unit, so that users can have, as a link, the 2018 results under the old and new criteria. As of reference year 2019, national data is only disseminated at the Statistical Enterprise level.

The **regional results** are provided, as always, considering the data from establishments or local units and according to their main activity.

It should be noted that the statistical results of both approaches (Statistical Enterprise for national data and Local Unit for regional data) differ for two reasons:

- Grouping effect: The Statistical Enterprise (national data) brings together under its main activity the economic and employment data of the legal units that form it, and which may be from an activity other than that of the Enterprise.
- Consolidation effect: For the Statistical Enterprise, the consolidations of its intra-company flows are applied, for example, for turnover. This consolidation is not applicable to regional data.

Due to both effects, the national data by activities and the regional data totals do not have to coincide. Considering both effects, for the total of the Industrial Sector the national magnitudes are usually higher than those of their regional totals. However, for example, for the turnover of Trade and Services Sectors, the national data are generally lower than those of the set of regional figures.

Finally, it should be noted that the inter-annual variations obtained from the statistical results of these operations may be due, on some occasions (and to a greater or lesser extent), to changes in the structure of the relevant reference populations (e.g., changes in activity in certain enterprises that result in their assignment to a sector of activity other than that of the previous year, etc.), therefore, not in all cases, the aforementioned variations must be directly associated with a change of the same magnitude in the productive activity of the group of enterprises of a particular sector or sub population.

8.2 TREATMENT OF CONFIDENTIAL DATA

Law 12/1989 of the Public Statistical Function establishes that the INE cannot disseminate, or make available in any way, individual or aggregate data that could lead to the identification of previously unfamiliar data for a person or entity.

The INE adopts the logical, physical and administrative measures necessary to ensure that the protection of confidential data is effective, from data collection to the publication.

- The questionnaires in the surveys include a legal clause informing the protection that covers the data collected.
- In the phases of information processing the data that allow direct identification is only retained while they are strictly necessary to guarantee the quality of the processes.
- The publication of the result tables analyses the detail of the information to avoid that confidential data from statistical units can be deducted. Cells that could result in the identification of individual data are marked as confidential and do not show the information they contain (primary and secondary confidentiality).
- In the tailored requests, likewise, the same treatment is carried out to preserve the statistical secrecy.



FOR TRADE AND SERVICES SECTORS:



Until the reference year 2015 included, in the Trade and Services Sectors, certain 4-digit activities of the CNAE-2009 were classified as CETO (Contribution to European Totals Only) when designing the samples for these sectors. This measure, provided for in Article 8.3 of Regulation 295/2008 on structural statistics and applicable only to a limited number of

activities with a smaller weight on the totals of each sector, made it possible to mitigate as far as possible the increase in sample sizes. This implied that the results of these activities were only representative for the elaboration of aggregates at the European level and the commitment not to publish such data at the national level and, therefore, not at a more disaggregated level of Autonomous Community or province.

The activity codes of the CNAE-2009 to 4 digits considered as CETO are as follows:

Trade Sector:

4511 - 4519 - 4531 - 4532 -

4647 - 4648 - 4649 - 4665 - 4666 -

4741 - 4742 - 4743 - 4753 - 4754 - 4759 - 4763 - 4764 - 4765 - 4776 - 4777 - 4778 - 4781 - 4782 - 4789

Services Sector:

4941 - 4942 - 5221 - 5222 - 5223 - 5621 - 5629 - 5811 - 5812 - 5813 - 5814 - 5819 - 5821 - 5829 -

5912 - 5914 - 5915 - 5916 - 5917 - 5918 - 6201 - 6202 - 6203 - 6209 - 6311 - 6312 - 6391 - 6399 -

6831 - 6832 - 7021 - 7022 - 7711 - 7712 - 7721 - 7722 - 7729 - 7731 - 7732 - 7733 - 7734 - 7735 - 7739 -

8121 - 8122 - 8129 - 8211 - 8219 - 8291 - 8292 - 8299 -

9511 - 9512 - 9521 - 9522 - 9523 - 9524 - 9525 - 9529

As of the reference year 2016 included, thanks to the reform and optimization of the sample designs, all the activities to 4 digits of the CNAE-2009 of the sectors under study have their corresponding sample support, so it has been possible to cease applying the CETO figure. Thus, from that year onwards, the publication of the final SBS data will be able to offer, for all activities not affected by confidential data, statistical results up to the 4-digit level of the CNAE-2009.

Annex 1. CNAE-2009 activities included in the scope of the survey

The population subject to the structural statistics of enterprises. The Industrial Sector, Trade Sector, Services Sector are formed by the enterprises whose main activity is described in sections B to E, G, H to J, L to N, R and Divisions 95 and 96 of section S, of the National Classification of Economic Activities (CNAE-2009) which includes the following divisions, groups and classes:

Activities according to CNAE-2009

INDUSTRIAL SECTOR

B Extractive industries

05 Extraction of anthracite, coal and lignite

- 051 Extraction of anthracite and coal
 - 0510 Extraction of anthracite and coal
- 052 Extraction of lignite
 - 0520 Extraction of lignite

06 Crude oil and natural gas extraction

- 061 Crude oil extraction
 - 0610 Crude oil extraction
- 062 Extraction of natural gas
 - 0620 Extraction of natural gas

07 Extraction of metal ores

- 071 Extraction of iron ores
 - 0710 Extraction of iron ores
- 072 Extraction of non-ferrous metal ores
 - 0721 Extraction of uranium and thorium ores
 - 0729 Extraction of other non-ferrous metal ores

08 Other extractive industries

- 081 Extraction of stone, sand and clay
 - 0811 Extraction of ornamental stone and for construction, limestone, gypsum, chalk and slate
 - 0812 Extraction of gravels and sands; clay and kaolin extraction
- 089 Extractive industries n.e.c.
 - 0891 Extraction of minerals for chemicals and fertilizers
 - 0892 Extraction of peat
 - 0893 Salt Extraction
 - 0899 Other extractive industries n.e.c.

09 Activities to support the extractive industries

- 091 Activities to support the extraction of oil and natural gas
 - 0910 Activities to support the extraction of oil and natural gas
- 099 Activities to support other extractive industries
 - 0990 Activities to support other extractive industries

C Manufacturing Industry

10 Feed industry

- 101 Processing and conservation of meat and processing meat products
 - 1011 Processing and conservation of meat
 - 1012 Processing and conservation of poultry
 - 1013 Elaboration of meat and poultry products
- 102 Processing and conservation of fish, crustaceans and molluscs
 - 1021 Processing of fish, crustaceans and molluscs
 - 1022 Manufacture of canned fish
- 103 Processing and conservation of fruits and vegetables
 - 1031 Processing and conservation of potatoes
 - 1032 Elaboration of fruit and vegetable juices
 - 1039 Other processing and conservation of fruits and vegetables
- 104 Manufacture of vegetable and animal oils and fats
 - 1042 Manufacture of margarine and similar edible fats
 - 1043 Manufacture of olive oil
 - 1044 Manufacture of other oils and fats

- 105 Manufacture of dairy products
 - 1052 Manufacture of ice creams
 - 1053 Manufacture of cheeses
 - 1054 Preparation of milk and other dairy products
- 106 Manufacture of milling products, starches and starch products
 - 1061 Manufacture of milling products
 - 1062 Manufacture of starches and starch products
- 107 Manufacture of bakery products and pasta
 - 1071 Manufacture of bread and fresh bakery and pastry products
 - 1072 Manufacture of biscuits and long-lasting bakery and pastry products
 - 1073 Manufacture of food pasta, couscous and similar products
- 108 Manufacture of other foodstuffs
 - 1081 Manufacture of sugar
 - 1082 Manufacture of cocoa, chocolate and confectionery products
 - 1083 Elaboration of coffee, tea and infusions
 - 1084 Elaboration of spices, sauces and condiments
 - 1085 Elaboration of prepared dishes and meals
 - 1086 Elaboration of homogenized food preparations and dietetic foods
 - 1089 Elaboration of other food products n.e.c.
- 109 Manufacture of products for animal feed
 - 1091 Manufacture of farm animal feed products
 - 1092 Manufacture of pet food products
- 11 Manufacture of beverages**
 - 110 Manufacture of beverages
 - 1101 Distillation, rectification and mixing of alcoholic beverages
 - 1102 Wine making
 - 1103 Elaboration of cider and other fermented beverages from fruits
 - 1104 Elaboration of other non-distilled beverages, from fermentation
 - 1105 Manufacture of beer
 - 1106 Manufacture of malt
 - 1107 Manufacture of non-alcoholic beverages; Production of mineral water and other bottled water
- 12 Tobacco industry**
 - 120 Tobacco industry
 - 1200 Tobacco industry
- 13 Textile industry**
 - 131 Preparation and spinning of textile fibres
 - 1310 Preparation and spinning of textile fibres
 - 132 Manufacture of textile fabrics
 - 1320 Manufacture of textile fabrics
 - 133 Finishing of textiles
 - 1330 Finishing of textiles
 - 139 Manufacture of other textile products
 - 1391 Manufacture of knitted fabrics
 - 1392 Manufacture of articles made with textiles, except garments
 - 1393 Manufacture of carpets and carpets
 - 1394 Manufacture of ropes, cords, twines and nets
 - 1395 Manufacture of non-woven fabrics and articles made with them, except apparel
 - 1396 Manufacture of other textile products for technical and industrial use
 - 1399 Manufacture of other textile products n.e.c.
- 14 Garment making**
 - 141 Garment-making, except for furriery
 - 1411 Manufacture of leather garments
 - 1412 Making work clothes
 - 1413 Manufacture of other outerwear
 - 1414 Manufacture of underwear
 - 1419 Manufacture other apparel and accessories
 - 142 Manufacture of fur products
 - 1420 Manufacture of fur products
 - 143 Manufacture knitted clothing garments
 - 1431 Manufacture of hosiery
 - 1439 Manufacture of other knitwear

15 Leather and footwear industry

151 Preparation, tanning and finishing of the leather; Manufacture of articles of leather goods, travel and saddlery; Preparation and dyeing of skins

1511 Preparation, tanning and finishing of the leather; Preparation and dyeing of skins

1512 Manufacture of leather goods, travel and saddlery

152 Manufacture of footwear

1520 Manufacture of footwear

16 Wood and cork industry, excluding furniture; basketry and plaiting

161 Sawmilling and planing of wood

1610 Sawmilling and planing of wood

162 Manufacture of wood products, cork, basketry and plaiting

1621 Manufacture of veneers and wood panels

1622 Manufacture of assembled wood floors

1623 Manufacture of other timber structures and carpentry and woodworking parts for construction

1624 Manufacture of packaging and packaging of wood

1629 Manufacture of other wood products; Articles of Cork, basketry and plaiting

17 Paper industry

171 Manufacture of pulp bin, paper and cardboard

1711 Manufacture of pulp bin

1712 Manufacture of paper and cardboard

172 Manufacture of paper and cardboard items

1721 Manufacture of corrugated paper and paperboard; Manufacture of packaging and packaging of paper and cardboard

1722 Manufacture of paper and cardboard articles for household, sanitary and hygienic use

1723 Manufacture of stationery articles

1724 Manufacture of wallpapers

1729 Manufacture of other paper and cardboard items

18 Graphic arts and reproduction of recorded media

181 Graphic arts and related services

1811 Graphic arts and related services

1812 Other printing and graphic arts activities

1813 Pre-press and media preparation services

1814 Bookbinding and related services

182 Reproduction of recorded media

1820 Reproduction of recorded media

19 Manufacture of coke and refined petroleum products

191 Coke oven products

1910 Coke oven products

192 Refining Oil

1920 Refining Oil

20 Chemical Industry

201 Manufacture of basic chemicals, nitrogen compounds, fertilizers, plastics and synthetic rubber in primary forms

2011 Manufacture of industrial gases

2012 Manufacture of dyes and pigments

2013 Manufacture of other basic inorganic chemical products

2014 Manufacture of other basic organic chemical products

2015 Manufacture of fertilisers and nitrogen compounds

2016 Manufacture of plastics in primary forms

2017 Manufacture of synthetic rubber in primary forms

202 Manufacture of pesticides and other agrochemical products

2020 Manufacture of pesticides and other agrochemical products

203 Manufacture of paints, varnishes and similar coatings; Printing inks and mastics

2030 Manufacture of paints, varnishes and similar coatings; Printing inks and mastics

204 Manufacture of soaps, detergents and other cleaning and polishing articles; Manufacture of perfumes and cosmetics

2041 Manufacture of soaps, detergents and other cleaning and polishing articles

2042 Manufacture of perfumes and cosmetics

205 Manufacture of other chemical products

2051 Manufacture of explosives

2052 Manufacture of glues

2053 Manufacture of essential oils

2059 Manufacture of other chemical products n.e.c.

- 206 Manufacture of artificial and synthetic fibres
 - 2060 Manufacture of artificial and synthetic fibres
- 21 Manufacture of pharmaceutical products**
 - 211 Manufacture of basic pharmaceutical products
 - 2110 Manufacture of basic pharmaceutical products
 - 212 Manufacture of pharmaceutical specialities
 - 2120 Manufacture of pharmaceutical specialities
- 22 Manufacture of rubber and plastic products**
 - 221 Manufacture of rubber products
 - 2211 Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
 - 2219 Manufacture of other rubber products
 - 222 Manufacture of plastic products
 - 2221 Manufacture of plates, sheets, tubes and plastic profiles
 - 2222 Manufacture of plastic containers and packaging
 - 2223 Manufacture of plastic products for construction
 - 2229 Manufacture of other plastic products
- 23 Manufacture of other non-metallic mineral products**
 - 231 Manufacture of glass and glass products
 - 2311 Manufacture of flat glass
 - 2312 Manipulation and transformation of flat glass
 - 2313 Manufacture of hollow glass
 - 2314 Manufacture of fibreglass
 - 2319 Manufacture and handling of other glass, including technical glass
 - 232 Manufacture of refractory ceramic products
 - 2320 Manufacture of refractory ceramic products
 - 233 Manufacture of ceramic products for construction
 - 2331 Manufacture of ceramic tile
 - 2332 Manufacture of bricks, tiles and construction products, in baked clay
 - 234 Manufacture of other ceramic products
 - 2341 Manufacture of ceramic products for home and ornamental use
 - 2342 Manufacture of ceramic sanitary fixtures
 - 2343 Manufacture of insulators and insulating parts of ceramic material
 - 2344 Manufacture of other ceramic products for technical use
 - 2349 Manufacture of other ceramic products
 - 235 Manufacture of cement, lime and gypsum
 - 2351 Manufacture of cement
 - 2352 Manufacture of lime and gypsum
 - 236 Manufacture of concrete, cement and gypsum elements
 - 2361 Manufacture of concrete elements for construction
 - 2362 Manufacture of gypsum elements for construction
 - 2363 Manufacture of fresh concrete
 - 2364 Manufacture of mortar
 - 2365 Manufacture of fibre cement
 - 2369 Manufacture of other concrete, gypsum and cement products
 - 237 Cutting, carving and finishing of the stone
 - 2370 Cutting, carving and finishing of the stone
 - 239 Manufacture of abrasive products and non-metallic mineral products n.e.c.
 - 2391 Manufacture of abrasive products
 - 2399 Manufacture of other non-metallic mineral products n.e.c.
- 24 Metallurgy; manufacture of iron, steel and ferro-alloy products**
 - 241 Manufacture of basic products in iron, steel and ferro-alloys
 - 2410 Manufacture of basic products in iron, steel and ferro-alloys
 - 242 Manufacture of steel pipes, pipes, hollow profiles and their accessories
 - 2420 Manufacture of steel pipes, pipes, hollow profiles and their accessories
 - 243 Manufacture of other first-processing steel products
 - 2431 Cold drawn
 - 2432 Cold rolling
 - 2433 Production of cold-forming profiles with folding
 - 2434 Cold drawn wire
 - 244 Production of precious metals and other non-ferrous metals
 - 2441 Production of precious metals
 - 2442 Aluminium production
 - 2443 Production of lead, zinc and tin
 - 2444 Copper production

- 2445 Production of other non-ferrous metals
- 2446 Processing of nuclear fuels
- 245 Casting of metals
 - 2451 Casting of iron
 - 2452 Casting of steel
 - 2453 Casting of light metals
 - 2454 Casting of other non-ferrous metals
- 25 Manufacture of metal products, except machinery and equipment**
 - 251 Manufacture of metal elements for construction
 - 2511 Manufacture of metal structures and their components
 - 2512 Manufacture of metal carpentry
 - 252 Manufacture of tanks, reservoirs and containers of metal
 - 2521 Manufacture of radiators and boilers for central heating
 - 2529 Manufacture of other tanks, reservoirs and containers of metal
 - 253 Manufacture of steam generators, except central heating boilers
 - 2530 Manufacture of steam generators, except central heating boilers
 - 254 Manufacture of weapons and ammunition
 - 2540 Manufacture of weapons and ammunition
 - 255 Forging, stamping and drawing of metals; powder metallurgy
 - 2550 Forging, stamping and drawing of metals; powder metallurgy
 - 256 Treatment and coating of metals; Mechanical engineering on behalf of third parties
 - 2561 Treatment and coating of metals
 - 2562 Mechanical Engineering on behalf of third parties
 - 257 Manufacture of cutlery and silverware articles, tools and hardware
 - 2571 Manufacture of cutlery and silverware articles
 - 2572 Manufacture of locks and fittings
 - 2573 Manufacture of tools
 - 259 Manufacture of other metallic products
 - 2591 Manufacture of steel drums and similar containers
 - 2592 Manufacture of light metal packaging
 - 2593 Manufacture of wire, chain and spring products
 - 2594 Manufacture of bolts and hardware products
 - 2599 Manufacture of other metallic products n.e.c.
- 26 Manufacture of computer, electronic and optical products**
 - 261 Manufacture of electronic components and printed assembled circuits
 - 2611 Manufacture of electronic components
 - 2612 Manufacture of loaded electronic boards
 - 262 Manufacture of computers and peripheral equipment
 - 2620 Manufacture of computers and peripheral equipment
 - 263 Manufacture of telecommunications equipment
 - 2630 Manufacture of telecommunications equipment
 - 264 Manufacture of consumer electronics products
 - 2640 Manufacture of consumer electronics products
 - 265 Manufacture of instruments and appliances for measuring, testing and navigation ; Clock manufacturing
 - 2651 Manufacture of instruments and appliances for measuring, testing and navigation
 - 2652 Manufacture of watches
 - 266 Manufacture of radiation, electromedical and electro therapeutic equipment
 - 2660 Manufacture of radiation, electromedical and electro therapeutic equipment
 - 267 Manufacture of optical instruments and photographic equipment
 - 2670 Manufacture of optical instruments and photographic equipment
 - 268 Manufacture of magnetic and optical supports
 - 2680 Manufacture of magnetic and optical supports
- 27 Manufacture of electrical material and equipment**
 - 271 Manufacture of electric motors, generators and transformers, and of electrical control and distribution devices
 - 2711 Manufacture of electric motors, generators and transformers
 - 2712 Manufacture of electricity distribution and control apparatus
 - 272 Manufacture of batteries and electric accumulators
 - 2720 Manufacture of batteries and electric accumulators
 - 273 Manufacture of cables and wiring devices
 - 2731 Manufacture of fibre optic cables
 - 2732 Manufacture of other electronic and electrical wires and cables
 - 2733 Manufacture of wiring devices
 - 274 Manufacture of lamps and electrical lighting fixtures
 - 2740 Manufacture of lamps and electrical lighting fixtures

- 275 Manufacture of household appliances
 - 2751 Manufacture of household appliances
 - 2752 Manufacture of non-electric household appliances
- 279 Manufacture of other material and electrical equipment
 - 2790 Manufacture of other material and electrical equipment
- 28 Manufacture of machinery and equipment n.e.c.**
 - 281 Manufacture of machinery for general purposes
 - 2811 Manufacture of engines and turbines, except for aircraft, automobiles and mopeds
 - 2812 Manufacture of hydraulic and pneumatic transmission equipment
 - 2813 Manufacture of other pumps and compressors
 - 2814 Manufacture of other taps and valves
 - 2815 Manufacture of bearings, gears, gearing and driving elements
 - 282 Manufacture of other general purpose machinery
 - 2821 Manufacture of furnaces and burners
 - 2822 Manufacture of lifting and handling machinery
 - 2823 Manufacture of office machines and equipment, except computer equipment
 - 2824 Manufacture of manual power tools
 - 2825 Manufacture of non-domestic ventilation and refrigeration machinery
 - 2829 Manufacture of other general purpose machinery n.e.c.
 - 283 Manufacture of agricultural and forestry machinery
 - 2830 Manufacture of agricultural and forestry machinery
 - 284 Manufacture of machine tools to work metal and other machine tools
 - 2841 Manufacture of machine-tools for working metal
 - 2849 Manufacture of other machine tools
 - 289 Manufacture of other machinery for specific uses
 - 2891 Manufacture of machinery for metallurgical industry
 - 2892 Manufacture of machinery for extractive and construction industries
 - 2893 Manufacture of machinery for the food, beverage and tobacco industry
 - 2894 Manufacture of machinery for textile, garment and leather industries
 - 2895 Manufacture of machinery for paper and paperboard industry
 - 2896 Manufacture of machinery for the plastic and rubber industry
 - 2899 Manufacture of other machinery for specific uses n.e.c.
- 29 Manufacture of motor vehicles, trailers and semi-trailers**
 - 291 Manufacture of motor vehicles
 - 2910 Manufacture of motor vehicles
 - 292 Manufacture of bodyworks for motor vehicles; Manufacture of trailers and semi-trailers
 - 2920 Manufacture of bodyworks for motor vehicles; Manufacture of trailers and semi-trailers
 - 293 Manufacture of components, parts and accessories for motor vehicles
 - 2931 Manufacture of electrical and electronic equipment for motor vehicles
 - 2932 Manufacture of other components, parts and accessories for motor vehicles
- 30 Manufacture of other transport material**
 - 301 Building of ships and boats
 - 3011 Construction of ships and floating structures
 - 3012 Construction of recreational and sport boats
 - 302 Manufacture of railway and tramway locomotives and rolling stock
 - 3020 Manufacture of railway and tramway locomotives and rolling stock
 - 303 Manufacture of air and spacecraft and related machinery
 - 3030 Manufacture of air and spacecraft and related machinery
 - 304 Manufacture of military combat vehicles
 - 3040 Manufacture of military combat vehicles
 - 309 Manufacture of other transport material n.e.c.
 - 3091 Manufacture of motorcycles
 - 3092 Manufacture of bicycles and vehicles for disabled persons
 - 3099 Manufacture of other transport material n.e.c.
- 31 Manufacture of furniture**
 - 310 Manufacture of furniture
 - 3101 Manufacture of office and shop furniture
 - 3102 Manufacture of kitchen furniture
 - 3103 Manufacture of mattresses
 - 3109 Manufacture of other furniture
- 32 Other manufacturing industries**
 - 321 Manufacture of jewellery, bijouterie and related articles
 - 3211 Manufacture of coins
 - 3212 Manufacture of jewellery and related articles

- 3213 Manufacture of bijouterie and similar articles
 - 322 [Manufacture of musical instruments](#)
 - 3220 Manufacture of musical instruments
 - 323 [Manufacture of sporting goods](#)
 - 3230 Manufacture of sporting goods
 - 324 [Manufacture of games and toys](#)
 - 3240 Manufacture of games and toys
 - 325 [Manufacture of medical and dental instruments and supplies](#)
 - 3250 Manufacture of medical and dental instruments and supplies
 - 329 [Manufacturing industries n.e.c.](#)
 - 3291 Manufacture of brooms and brushes
 - 3299 Other Manufacturing industries n.e.c.
 - 33 Repair and installation of machinery and equipment**
 - 331 [Repair of metal products, machinery and equipment](#)
 - 3311 Repair of Metal Products
 - 3312 Repair of machinery
 - 3313 Repair of electronic and optical equipment
 - 3314 Repair of electrical equipment
 - 3315 Repair and maintenance of naval items
 - 3316 Repair and maintenance of aircraft and spacecraft
 - 3317 Repair and maintenance of other transport equipment
 - 3319 Repair of other equipment
 - 332 [Installation of industrial machines and equipment](#)
 - 3320 Installation of industrial machines and equipment
- D Electric energy, gas, steam and air conditioning supply**
- 35 Electric energy, gas, steam and air conditioning supply**
 - 351 [Production, transport and distribution of electrical energy](#)
 - 3512 Transmission of electricity
 - 3513 Distribution of electricity
 - 3514 Trade of electricity
 - 3515 Production of hydroelectric energy
 - 3516 Production of electric power from a conventional thermal origin
 - 3517 Production of electrical energy from a nuclear source
 - 3518 Production of electrical energy from a wind source
 - 3519 Production of electrical energy of another type
 - 352 [Production of gas; Pipeline distribution of gaseous fuels](#)
 - 3521 Gas production
 - 3522 Distribution of gaseous fuels through mains
 - 3523 Trade of gas through mains
 - 353 [Supply of steam and air conditioning](#)
 - 3530 Supply of steam and air conditioning
- E Water supply, sanitation activities, waste management and decontamination**
- 36 Collection, purification and distribution of water**
 - 360 [Collection, purification and distribution of water](#)
 - 3600 Collection, purification and distribution of water
 - 37 Collection and treatment of wastewater**
 - 370 [Collection and treatment of wastewater](#)
 - 3700 Collection and treatment of wastewater
 - 38 Collection, treatment and disposal of waste; recovery**
 - 381 [Collection of waste](#)
 - 3811 Collection of non-hazardous waste
 - 3812 Collection of hazardous waste
 - 382 [Treatment and disposal of waste](#)
 - 3821 Treatment and disposal of non-hazardous waste
 - 3822 Treatment and disposal of hazardous waste
 - 383 [Recovery](#)
 - 3831 Separation and classification of materials
 - 3832 Recovery of sorted materials
 - 39 Decontamination activities and other waste management services**
 - 390 [Decontamination activities and other waste management services](#)
 - 3900 Decontamination activities and other waste management services

TRADE SECTOR

G Wholesale and retail trade; repair of motor vehicles and motorcycles

45 Sale and repair of motor vehicles and motorcycles

451 Sale of motor vehicles

- 4511 Sale of cars and light motor vehicles
- 4519 Sale of other motor vehicles

452 Maintenance and repair of motor vehicles

- 4520 Maintenance and repair of motor vehicles

453 Trade in spare parts and accessories for motor vehicles

- 4531 Wholesale trade of spare parts and accessories of motor vehicles
- 4532 Retail trade of spare parts and accessories of motor vehicles

454 Sale, maintenance and repair of motorcycles and their spare parts and accessories

- 4540 Sale, maintenance and repair of motorcycles and their spare parts and accessories

46 Wholesale trade and trade intermediaries, except for motor vehicles and motorcycles

461 Agents involved in trade

- 4611 Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods
- 4612 Agents involved in the sale of fuels, ores, metals and industrial chemicals
- 4613 Agents involved in trade of timber and building materials
- 4614 Agents involved in trade of machinery, industrial equipment, boats and aircrafts
- 4615 Agents involved in trade of furniture, housewares and Ironmongery
- 4616 Agents involved in trade of textiles, apparel, furriery, footwear and leather goods
- 4617 Agents involved in trade of foodstuffs, beverages and tobacco
- 4618 Agents involved in trade other specific products, specializing in the sale
- 4619 Agents involved in trade of diverse products

462 Wholesale trade of agricultural raw materials and live animals

- 4621 Wholesale trade in cereals, branch tobacco, seeds and animal feed
- 4622 Wholesale trade of flowers and plants
- 4623 Wholesale trade of live animals
- 4624 Wholesale trade of leathers and skins

463 Wholesale trade of foodstuffs, beverages and tobacco

- 4631 Wholesale trade of fruits and vegetables
- 4632 Wholesale trade in beef and meat products
- 4633 Wholesale trade in dairy products, eggs, edible oils and fats
- 4634 Wholesale trade of beverages
- 4635 Wholesale trade of tobacco products
- 4636 Wholesale trade in sugar, chocolate and confectionery
- 4637 Wholesale trade of coffee, tea, cocoa and spices
- 4638 Wholesale trade of fish and shellfish and other foodstuffs
- 4639 Wholesale, non-specialized, food, beverage and tobacco trade

464 Wholesale trade of household items

- 4641 Wholesale trade of textiles
- 4642 Wholesale trade of garments and footwear
- 4643 Wholesale trade of household appliances
- 4644 Wholesale trade of porcelain, glassware and cleaning articles
- 4645 Wholesale trade of perfumery and cosmetic products
- 4646 Wholesale trade of pharmaceuticals
- 4647 Wholesale trade of furniture, rugs and lighting fixtures
- 4648 Wholesale trading of watchmaking and jewellery items
- 4649 Wholesale trade of other household items

465 Wholesale trade of equipment for information and communications technologies

- 4651 Wholesale trade of computers, peripheral equipment and software
- 4652 Wholesale trade of electronic and telecommunications equipment and their components

466 Wholesale trade of other machinery, equipment and supplies

- 4661 Wholesale trade of agricultural machinery, equipment and supplies
- 4662 Wholesale trade of machine tools
- 4663 Wholesale trade of machinery for mining, construction and civil engineering
- 4664 Wholesale trade of machinery for textile and sewing machines and knitting machines
- 4665 Wholesale trade of office furniture
- 4666 Wholesale trade of other machinery and office equipment
- 4669 Wholesale trade of other machinery and equipment

467 Other specialized wholesale trade

- 4671 Wholesale trade of solid, liquid and gaseous fuels, and similar products
- 4672 Wholesale trade of metals and metal ores
- 4673 Wholesale trade of timber, building materials and sanitary fixtures
- 4674 Wholesale trade of hardware, plumbing and heating
- 4675 Wholesale trade of chemicals
- 4676 Wholesale trade of other semi-finished products
- 4677 Wholesale trade of scrap and waste products

469 Non-specialized wholesale trade

- 4690 Non-specialized wholesale trade

47 Retail trade, except motor vehicles and motorcycles

471 Retail trade in non-specialized establishments

- 4711 Retail trade in non-specialized establishments, with predominance in foodstuffs, beverages and tobacco
- 4719 Other retail trade in non-specialized establishments

- 472 Retail trade of foodstuffs, beverages and tobacco in specialized establishments
 - 4721 Retail trade of fruits and vegetables in specialized establishments
 - 4722 Retail trade in meats and meat products in specialized establishments
 - 4723 Retail trade of fish and shellfish in specialized establishments
 - 4724 Retail trade of bread and bakery products, confectionery and confectionery in specialized establishments
 - 4725 Retail trade of beverage in specialized establishments
 - 4726 Retail trade in tobacco products in specialized establishments
 - 4729 Other retail food trade in specialized establishments
- 473 Retail sale of fuel for automotive in specialized establishments
 - 4730 Retail sale of fuel for automotive in specialized establishments
- 474 Retail sale of equipment for information and communications technologies in specialized establishments
 - 4741 Retail sale of computers, peripheral equipment and software in specialized establishments
 - 4742 Retail sale of telecommunications equipment in specialized establishments
 - 4743 Retail sale of audio and video equipment in specialized establishments
- 475 Retail sale of other articles of domestic use in specialized establishments
 - 4751 Retail sale of textiles in specialized establishments
 - 4752 Retail sale of hardware, painting and glass in specialized establishments
 - 4753 Retail sale of carpets, carpets and wall and floor coverings in specialized establishments
 - 4754 Retail sale of household appliances in specialized establishments
 - 4759 Retail sale of furniture, lighting fixtures and other articles of domestic use in specialized establishments
- 476 Retail sale of cultural and recreational articles in specialized establishments
 - 4761 Retail sale of books in specialized establishments
 - 4762 Retail sale of newspapers and stationery articles in specialized establishments
 - 4763 Retail sale of music and video recordings in specialized establishments
 - 4764 Retail sale of sporting goods in specialized establishments
 - 4765 Retail sale of games and toys in specialized establishments
- 477 Retail sale of other articles in specialized establishments
 - 4771 Retail sale of clothing in specialised stores
 - 4772 Retail sale of footwear and leather goods in specialized establishments
 - 4773 Retail sale of pharmaceuticals in specialized establishments
 - 4774 Retail sale of medical and orthopaedic articles in specialized establishments
 - 4775 Retail sale in cosmetic and hygienic products in specialized establishments
 - 4776 Retail sale of flowers, plants, seeds, fertilizers, petfood and food for the same in specialized establishments
 - 4777 Retail sale of watches and jewellery in specialized establishments
 - 4778 Other retail sale of new articles in specialized establishments
 - 4779 Retail sale of second-hand goods in establishments
- 478 Retail sale in sales stalls and in flea markets
 - 4781 Retail sale of food products, beverages and tobacco in stalls and in flea markets
 - 4782 Retail sale of textile products, apparel and footwear in stalls and in flea markets
 - 4789 Retail sale of other products in sales stalls and in flea markets
- 479 Retail sale not carried out in establishments or in stalls or in flea markets
 - 4791 Retail sale by correspondence or internet
 - 4799 Other retail sale not carried out in establishments, in stalls or in markets

SERVICES SECTOR

H Transport and storage

- 49 Ground and pipe transport
 - 491 Intercity passenger transport by rail
 - 4910 Intercity passenger transport by rail
 - 492 Carriage of goods by rail
 - 4920 Carriage of goods by rail
 - 493 Other passenger ground transportation
 - 4931 Urban and suburban passenger land transport
 - 4932 Transport by taxi
 - 4939 Other types of passenger land transport n.e.c.
 - 494 Transport of goods by road and moving services
 - 4941 Transport of goods by road
 - 4942 Moving services
 - 495 Transport by pipe
 - 4950 Transport by pipe
- 50 Maritime and inland waterway transport
 - 501 Sea and coastal passenger water transport
 - 5010 Sea and coastal passenger water transport
 - 502 Sea and coastal freight water transport
 - 5020 Sea and coastal freight water transport
 - 503 Inland passenger water transport
 - 5030 Inland passenger water transport

- 504 Inland freight water transport
 - 5040 Inland freight water transport
- 51 Air transport**
 - 511 Passenger air transport
 - 5110 Passenger air transport
 - 512 Air freight and space transport
 - 5121 Air Freight
 - 5122 Space Transport
- 52 Storage and activities attached to transport**
 - 521 Deposit and Storage
 - 5210 Deposit and Storage
 - 522 Service activities incidental to land transportation
 - 5221 Service activities incidental to land transportation
 - 5222 Service activities incidental to water transportation
 - 5223 Service activities incidental to air transportation
 - 5224 Handling of goods
 - 5229 Other activities incidental to the transportation
- 53 Postal and mail activities**
 - 531 Postal activities under universal service obligation
 - 5310 Postal activities under universal service obligation
 - 532 Other postal and post activities
 - 5320 Other postal and post activities
- I. Accommodation**
- 55 Accommodation services**
 - 551 Hotels and similar accommodations
 - 5510 Hotels and similar accommodations
 - 552 Holiday accommodation and other short stay accommodation
 - 5520 Holiday accommodation and other short stay accommodation
 - 553 Campsites and parking for caravans
 - 5530 Campsites and parking for caravans
 - 559 Other Accommodation
 - 5590 Other Accommodation
- 56 Food and Beverage services**
 - 561 Restaurants and food stalls
 - 5610 Restaurants and food stalls
 - 562 Provision of prepared meals for events and other food services
 - 5621 Provision of prepared meals for events
 - 5629 Other food Services
 - 563 Beverage Establishments
 - 5630 Beverage Establishments
- J Information and Communications**
- 58 Edition**
 - 581 Publishing of books, newspapers and other editorial activities
 - 5811 Book publishing
 - 5812 Publishing of directories and mailing lists
 - 5813 Publishing of newspapers
 - 5814 Publishing of magazines
 - 5819 Other editorial activities
 - 582 Publishing of Software
 - 5821 Publishing of video games
 - 5829 Publishing of other software
- 59 Cinematographic, video and television programs, sound recording and music publishing**
 - 591 Film, video and television programmes
 - 5912 Motion picture, video and television programme post-production activities
 - 5914 Motion picture exhibition activities
 - 5915 Motion picture and video production activities
 - 5916 Television production activities
 - 5917 Motion picture and video distribution activities
 - 5918 Television programme distribution activities
 - 592 Sound recording and music publishing activities
 - 5920 Sound recording and music publishing activities
- 60 Radio and television programming and broadcast activities**
 - 601 Broadcasting Activities
 - 6010 Broadcasting Activities
 - 602 Television programming and broadcasting activities
 - 6020 Television programming and broadcasting activities
- 61 Telecommunications**
 - 611 Wired telecommunications activities
 - 6110 Wired telecommunications activities
 - 612 Wireless telecommunications
 - 6120 Wireless telecommunications
 - 613 Satellite telecommunications
 - 6130 Satellite telecommunications
 - 619 Other telecommunications activities
 - 6190 Other telecommunications activities

- 62 Programming, consultancy and other computer-related activities**
 - 620 Programming, consultancy and other computer-related activities
 - 6201 Computer programming activities
 - 6202 Computer Consulting activities
 - 6203 Management of computer resources
 - 6209 Other services related to information technology and informatics
- 63 Information Services**
 - 631 Data processing, hosting and related activities; Web portals
 - 6311 Data processing, hosting and related activities
 - 6312 Web portals
 - 639 Other information services
 - 6391 Activities of the news agencies
 - 6399 Other information services n.e.c.

L Real Estate Activities

68 Real Estate Activities

- 681 Buying and selling of own real estate
 - 6810 Buying and selling of own real estate
- 682 Renting and operating of own or leased real estate
 - 6820 Renting and operating of own or leased real estate
- 683 Real estate activities on behalf of third parties
 - 6831 Agents of the real estate
 - 6832 Management of real estate on a fee or contract basis

M Professional, scientific and technical activities

69 Legal and accounting activities

- 691 Legal activities
 - 6910 Legal activities
- 692 Accounting, book bookkeeping, auditing and tax consultancy activities
 - 6920 Accounting, book bookkeeping, auditing and tax consultancy activities

70 Headquarters activities; Business management consulting activities

- 701 Activities of head offices
 - 7010 Activities of head offices
- 702 Business management consulting activities
 - 7021 Public relations and communication
 - 7022 Other business management consulting activities

71 Technical services of architecture and engineering; Technical testing and analysis

- 711 Technical services of architecture and engineering and other activities related to technical advice
 - 7111 Technical services of architecture
 - 7112 Engineering technical services and other technical advisory-related activities
- 712 Technical essays and analyses
 - 7120 Technical testing and analysis

72 Research and development

- 721 Research and experimental development in natural and technical sciences
 - 7211 Research and experimental development in biotechnology
 - 7219 Other research and experimental development in natural and technical sciences
- 722 Research and experimental development in social sciences and humanities
 - 7220 Research and experimental development in social sciences and humanities

73 Advertising and market research

- 731 Advertising
 - 7311 Advertising agencies
 - 7312 Media representation services
- 732 Market research and public opinion surveys
 - 7320 Market research and public opinion surveys

74 other professional, scientific and technical activities

- 741 Specialized design activities
 - 7410 Specialized design activities
- 742 Photography activities
 - 7420 Photography activities
- 743 Translation and interpretation activities
 - 7430 Translation and interpretation activities
- 749 Other professional, scientific and technical activities n.e.c.
 - 7490 Other professional, scientific and technical activities n.e.c.

75 Veterinary Activities

- 750 Veterinary Activities
 - 7500 Veterinary Activities

N Administrative and support service activities

77 Rental activities

- 771 Motor vehicle rental
 - 7711 Car rental and light motor vehicles
 - 7712 Truck rental
- 772 Rent of personal effects and articles of domestic use
 - 7721 Rental of leisure and sporting goods
 - 7722 Rental of video tapes and discs
 - 7729 Renting and leasing of other personal and household goods

- 773 Rental of other machinery, equipment and tangible goods
 - 7731 Rental of machinery and equipment for agricultural use
 - 7732 Rental of machinery and equipment for construction and civil engineering
 - 7733 Rental of machinery and office equipment, including computers
 - 7734 Renting and leasing of water transport equipment
 - 7735 Renting and leasing of air transport equipment
 - 7739 Rental of other machinery, equipment and tangible goods n.e.c.
- 774 Leasing of intellectual property and similar products, except for copyright-protected works
 - 7740 Leasing of intellectual property and similar products, except for copyright-protected works
- 78 Employment-related activities**
 - 781 Activities of employment placement agencies
 - 7810 Activities of employment placement agencies
 - 782 Temporary employment agency activities
 - 7820 Temporary employment agency activities
 - 783 Other Human resources provision
 - 7830 Other Human resources provision
- 79 Activities of travel agencies, tour operators, reservation services and related activities**
 - 791 Travel agency and tour operators activities
 - 7911 Travel agency activities
 - 7912 Tour operators activities
 - 799 Other reservation services and related activities
 - 7990 Other reservation services and related activities
- 80 Safety and research activities**
 - 801 Private security activities
 - 8010 Private security activities
 - 802 Security system services
 - 8020 Security system services
 - 803 Research Activities
 - 8030 Research Activities
- 81 Services to buildings and landscape activities**
 - 811 Combined facilities support activities
 - 8110 Combined facilities support activities
 - 812 Cleaning activities
 - 8121 General cleaning of buildings
 - 8122 Other building and industrial cleaning activities
 - 8129 Other cleaning activities
 - 813 Landscape service activities
 - 8130 Landscape service activities
- 82 Office administrative, office support and other business support activities**
 - 821 Office administrative and support activities
 - 8211 Combined office administrative service activities
 - 8219 Photocopying, document preparation and other specialized office support activities
 - 822 Activities of call centres
 - 8220 Activities of call centres
 - 823 Organisation of conventions and trade shows
 - 8230 Organisation of conventions and trade shows
 - 829 Business support service activities n.e.c.
 - 8291 Activities of collection agencies and credit bureaus
 - 8292 Packaging activities
 - 8299 Other business support service activities n.e.c.

P EDUCATION

85 Education

- 851 Pre-primary education
 - 8510 Pre-primary education
- 852 Primary education
 - 8520 Primary education
- 853 Secondary education
 - 8531 General secondary education
 - 8532 Technical and vocational secondary education
- 854 Higher education
 - 8541 Post-secondary non- tertiary education
 - 8543 University education
 - 8544 Non-university tertiary education
- 855 Other education
 - 8551 Sports and recreation education
 - 8552 Cultural education
 - 8553 Driving school activities
 - 8559 Other education n.e.c.
- 856 Educational support activities
 - 8560 Educational support activities

Q HUMAN HEALTH AND SOCIAL WORK ACTIVITIES

86 Human health activities

- 861 Hospital activities
 - 8610 Hospital activities

- 862 Medical and dental practice activities
 - 8621 General medical practice activities
 - 8622 Specialist medical practice activities
 - 8623 Dental practice activities
- 869 Other human health activities
 - 8690 Other human health activities
- 87 Residential care activities**
 - 871 Residential nursing care activities
 - 8710 Residential nursing care activities
 - 872 Residential care activities for mental retardation, mental health and substance abuse
 - 8720 Residential care activities for mental retardation, mental health and substance abuse
 - 873 Residential care activities for the elderly and disabled
 - 8731 Assistance in residential establishments for the elderly
 - 8732 Assistance in residential establishments for people with physical disabilities
 - 879 Other residential care activities
 - 8790 Other residential care activities
- 88 Social work activities without accommodation**
 - 881 Social work activities without accommodation for the elderly and disabled
 - 8811 Social service activities without accommodation for the elderly
 - 8812 Social service activities without accommodation for people with disabilities
 - 889 Other social work activities without accommodation
 - 8891 Child day-care activities
 - 8899 Other social work activities without accommodation n.e.c.

R ARTS, ENTERTAINMENT AND RECREATION

- 90 Creative, arts and entertainment activities**
 - 900 Creative, arts and entertainment activities
 - 9001 Performing arts
 - 9002 Support activities to performing arts
 - 9003 Artistic creation
 - 9004 Operation of arts facilities
- 91 Libraries, archives, museums and other cultural activities**
 - 910 Libraries, archives, museums and other cultural activities
 - 9102 Museums activities
 - 9103 Operation of historical sites and buildings and similar visitor attractions
 - 9104 Botanical and zoological gardens and nature reserves activities
 - 9105 Libraries activities
 - 9106 Archives activities
- 92 Gambling and betting activities**
 - 920 Gambling and betting activities
 - 9200 Gambling and betting activities
- 93 Sports activities and amusement and recreation activities**
 - 931 Sports activities
 - 9311 Operation of sports facilities
 - 9312 Activities of sport clubs
 - 9313 Fitness facilities
 - 9319 Other sports activities
 - 932 Amusement and recreation activities
 - 9321 Activities of amusement parks and theme parks
 - 9329 Other amusement and recreation activities

S OTHER SERVICE ACTIVITIES

- 95 Repair of computers and personal and household goods**
 - 951 Repair of computers and communication equipment
 - 9511 Repair of computers and peripheral equipment
 - 9512 Repair of communication equipment
 - 952 Repair of personal and household goods
 - 9521 Repair of consumer electronics
 - 9522 Repair of household appliances and home and garden equipment
 - 9523 Repair of footwear and leather goods
 - 9524 Repair of furniture and home furnishings
 - 9525 Repair of watches, clocks and jewellery
 - 9529 Repair of other personal and household goods

96 Other personal service activities

960 Other personal service activities

- 9601 Washing and (dry-)cleaning of textile and fur products
- 9602 Hairdressing and other beauty treatment
- 9603 Funeral and related activities
- 9604 Physical well-being activities
- 9609 Other personal service activities n.e.c.

Annex 2. Industrial Sector. Sectors used for sample design as of the SBS-2016

Sector		CNAE-2009 Activities Including
B05	Mining of coal and lignite	B05
B06	Extraction of crude petroleum and natural gas	B06
B07	Mining of metal ores	B07
B081	Quarrying of stone, sand and clay	B081
B089	Mining and quarrying n.e.c.	B089
B09	Mining support service activities	B09
C1013	Production of meat and poultry meat products	C1013
C101R	Rest of activities of the group of Processing and preserving of meat and production of meat products	C1011 /2
C102	Processing and preserving of fish, crustaceans and molluscs	C102
C103	Processing and preserving of fruit and vegetables	C103
C1043	Manufacture of olive oil	C1043
C104R	Rest of activities of the group of Manufacture of vegetable and animal oils and fats	C1042 /4
C1054	Preparation of milk and other dairy products	C1054
C105R	Rest of activities of the group of Manufacture of dairy products	C1052 /3
C106	Manufacture of grain mill products, starches and starch products	C106
C1071	Manufacture of bread; manufacture of fresh pastry goods and cakes	C1071
C107R	Rest of activities of the group of Manufacture of bakery and farinaceous products	C1072 /3
C1082	Manufacture of cocoa, chocolate and sugar confectionery	C1082
C108R	Rest of activities of the group of Manufacture of other food products	C1081 /3 /4 /5 /6 /9
C109	Manufacture of prepared animal feeds	C109
C1102	Manufacture of wine from grape	C1102
C1107	Manufacture of soft drinks; production of mineral waters and other bottled waters	C1107
C110R	Rest of activities of the group of Manufacture of beverages	C1101 /3 /4 /5 /6
C120	Manufacture of tobacco products	C120
C131	Preparation and spinning of textile fibres	C131
C132	Weaving of textiles	C132
C133	Finishing of textiles	C133
C1392	Manufacture of made-up textile articles, except apparel	C1392
C139R	Rest of activities of the group of Manufacture of other textiles	C1391 /3 /4 /5 /6 /9
C1413	Manufacture of other outerwear	C1413
C141R	Rest of activities of the group of Manufacture of wearing apparel, except fur apparel	C1411 /2 /4 /9
C142	Manufacture of fur articles	C142
C143	Manufacture of knitted and crocheted garments	C143
C151	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur	C151
C152	Manufacture of footwear	C152
C161	Sawmilling and planing of wood	C161
C162	Manufacture of products of wood, cork, straw and plaiting materials	C162
C171	Manufacture of pulp, paper and paperboard	C171
C1721	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard	C1721
C172R	Rest of activities of the group of Manufacture of articles of paper and paperboard	C1722 /3 /4 /9
C1812	Other printing and graphic arts activities	C1812
C181R	Rest of activities of the group of Printing and service activities related to printing	C1811 /3 /4

Sector		CNAE-2009 Activities Including
C182	Reproduction of recorded media	C182
C19	Manufacture of coke and refined petroleum products	C19
C2014	Manufacture of other organic basic chemicals	C2014
C2016	Manufacture of plastics in primary forms	C2016
C201R	Rest of activities of the group of Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms	C2011 /2 /3 /5 /7
C202	Manufacture of pesticides and other agrochemical products	C202
C203	Manufacture of paints, varnishes and similar coatings; printing inks and mastics	C203
C204	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	C204
C205	Manufacture of other chemical products	C205
C206	Manufacture of man-made and synthetic fibres	C206
C211	Manufacture of basic pharmaceutical products	C211
C212	Manufacture of pharmaceutical preparations	C212
C221	Manufacture of rubber products	C221
C222	Manufacture of plastic products	C222
C231	Manufacture of glass and glass products	C231
C232	Manufacture of refractory products	C232
C233	Manufacture of clay building materials	C233
C234	Manufacture of other ceramic products	C234
C235	Manufacture of cement, lime and plaster	C235
C236	Manufacture of articles of concrete, cement and plaster	C236
C237	Cutting, shaping and finishing of stone	C237
C239	Manufacture of abrasive products and non-metallic mineral products n.e.c.	C239
C241	Manufacture of basic iron and steel and of ferro-alloys	C241
C242	Manufacture of tubes, pipes, hollow profiles and related fittings, of steel	C242
C243	Manufacture of other products of first processing of steel	C243
C2442	Aluminium production	C2442
C244R	Rest of activities of the group of Production of precious metals and other non-ferrous metals	C2441 /3 /4 /5 /6
C245	Casting of metals	C245
C2511	Manufacture of metal structures and parts of structures	C2511
C2512	Manufacture of doors and windows of metal	C2512
C252	Manufacture of tanks, reservoirs and containers of metal	C252
C253	Manufacture of steam generators, except central heating hot water boilers	C253
C254	Manufacture of weapons and ammunition	C254
C255	Forging, pressing, stamping and roll-forming of metal; powder metallurgy	C255
C2561	Treatment and coating of metals	C2561
C2562	Machining	C2562
C257	Manufacture of cutlery, tools and general hardware	C257
C259	Manufacture of other metal products	C259
C261	Manufacture of electronic components and boards	C261
C262	Manufacture of computers and peripheral equipment	C262
C263	Manufacture of telecommunications equipment	C263
C264	Manufacture of consumer electronics	C264
C265	Manufacture of instruments and appliances for measuring, testing and navigation; watches and clocks	C265

Sector		CNAE-2009 Activities Including
C26R	Manufacture of irradiation, electromedical and electrotherapeutic equipment; Manufacture of optical instruments and photographic equipment; Manufacture of magnetic and optical media	C2660 /70 /80
C271	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus	C271
C272	Manufacture of electric batteries and accumulators.	C272
C273	Manufacture of wiring and wiring devices	C273
C274	Manufacture of electric lighting equipment	C274
C275	Manufacture of domestic appliances	C275
C279	Manufacture of other electrical equipment	C279
C281	Manufacture of general-purpose machinery	C281
C2822	Manufacture of lifting and handling equipment	C2822
C282R	Rest of activities of the group of Manufacture of other general-purpose machinery	C2821 /3 /4 /5 /9
C283	Manufacture of agricultural and forestry machinery	C283
C284	Manufacture of metal forming machinery and machine tools	C284
C289	Manufacture of other special-purpose machinery	C289
C291	Manufacture of motor vehicles	C291
C292	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	C292
C293	Manufacture of components, parts and accessories for motor vehicles	C293
C301	Building of ships and boats	C301
C302	Manufacture of railway locomotives and rolling stock	C302
C309	Manufacture of other transport material n.e.c.	C309
C30R	Rest of activities of the division of Manufacture of air and spacecraft and related machinery, Manufacture of military fighting vehicles	C3030 /40
C3109	Manufacture of other furniture	C3109
C310R	Rest of activities of the group of Manufacture of furniture	C3101 /2 /3
C321	Manufacture of jewellery, bijouterie and the like	C321
C322	Manufacture of musical instruments	C322
C323	Manufacture of sports goods	C323
C324	Manufacture of games and toys	C324
C325	Manufacture of medical and dental instruments and supplies	C325
C329	Manufacturing industries n.e.c.	C329
C3312	Repair of machinery	C3312
C331R	Rest of activities of the group of Repair of fabricated metal products, machinery and equipment	C3311 /3 /4 /5 /6 /7 /9
C332	Installation of industrial machinery and equipment	C332
D3514	Trade of electricity	D3514
D3516	Production of conventional thermoelectric power	D3516
D351R	Rest of activities of the group of Electric power generation, transmission and distribution	D3512 /3 /5 /7 /8 /9
D3523	Trade of gas through mains	D3523
D352R	Rest of activities of the group of Manufacture of gas; distribution of gaseous fuels through mains	D3521 /2
D353	Steam and air conditioning supply	D353
E360	Water collection, treatment and supply	E360
E370	Water collection, treatment and supply	E370
E381	Waste collection	E381
E382	Waste treatment and disposal	E382
E383	Materials recovery	E383
E390	Remediation activities and other waste management services	E390

Annex 3. Trade Sector: Sectors used for sample design as of the SBS-2016

Sector		CNAE-2009 Activities Including
G451	Sale of motor vehicles	G451
G452	Maintenance and repair of motor vehicles	G452
G453	Sale of motor vehicle parts and accessories	G453
G454	Sale, maintenance and repair of motorcycles and related parts and accessories	G454
G461	Wholesale on a fee or contract basis	G461
G4621	Wholesale of grain, unmanufactured tobacco, seeds and animal feeds	G4621
G462R	Rest of activities of the group of Wholesale of agricultural raw materials and live animals	G4622 /3 /4
G4631	Wholesale of fruit and vegetables	G4631
G4632	Wholesale of meat and meat products	G4632
G4633	Wholesale of dairy products, eggs and edible oils and fats	G4633
G4634	Wholesale of beverages	G4634
G4638	Wholesale of other food, including fish, crustaceans and molluscs	G4638
G463R	Rest of activities of the group of Wholesale of food, beverages and tobacco	G4635 /6 /7 /9
G4642	Wholesale of clothing and footwear	G4642
G4643	Wholesale of electrical household appliances	G4643
G4646	Wholesale of pharmaceutical goods	G4646
G464R	Rest of activities of the group of Wholesale of household goods	G4641 /4 /5 /7 /8 /9
G4651	Wholesale of computers, computer peripheral equipment and software	G4651
G4652	Wholesale of electronic and telecommunications equipment and parts	G4652
G466	Wholesale of other machinery, equipment and supplies	G466
G4671	Wholesale of solid, liquid and gaseous fuels and related products	G4671
G4672	Wholesale of metals and metal ores	G4672
G4673	Wholesale of wood, construction materials and sanitary equipment	G4673
G4675	Wholesale of chemical products	G4675
G467R	Rest of activities of the group of Other specialised wholesale	G4674 /76 /77 /90
G4711	Retail sale in non-specialised stores with food, beverages or tobacco predominating	G4711
G4719	Other retail sale in non-specialised stores	G4719
G4721	Retail sale of fruit and vegetables in specialised stores	G4721
G4722	Retail sale of meat and meat products in specialised stores	G4722
G4723	Retail sale of fish, crustaceans and molluscs in specialised stores	G4723
G4724	Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores	G4724
G4726	Retail sale of tobacco products in specialised stores	G4726
G472R	Rest of activities of the group of Retail sale of food, beverages and tobacco in specialised stores	G4725 /9
G4730	Retail sale of automotive fuel in specialised stores	G4730
G474	Retail sale of information and communication equipment in specialised stores	G474
G4752	Retail sale of hardware, paints and glass in specialised stores	G4752
G4759	Retail sale of furniture, lighting equipment and other household articles in specialised stores	G4759
G475R	Rest of activities of the group of Retail sale of other household equipment in specialised stores	G4751 /3 /4
G4764	Retail trade of sports goods in specialised establishments	G4764
G476R	Rest of activities of the group of Retail sale of cultural and recreation goods in specialised stores	G4761 /2 /3 /5
G4771	Retail sale of clothing in specialised stores	G4771
G4773	Dispensing chemist in specialised stores	G4773
G4778	Other retail sale of new goods in specialised stores	G4778
G477R	Rest of activities of the group of Retail sale of other goods in specialised stores	G4772 /4 /5 /6 /7 /9
G478	Retail sale via stalls and markets	G478
G4791	Retail sale via mail order houses or via Internet	G4791
G4799	Other retail sale not in stores, stalls or markets	G4799

Annex 4. Services sector. Sectors used for sample design as of the SBS-2016

Sector	CNAE-2009 Activities Including
H491 Passenger rail transport	H491
H492 Interurban passenger rail transport	H492
H493 Other passenger ground transportation	H493
H494 Freight transport by road and removal services	H494
H495 Transport via pipeline	H495
H50 Sea transport and transport by domestic navigable routes	H50
H51 Air transport	H51
H521 Warehousing and storage	H521
H5221 Service activities incidental to land transportation	H5221
H522R Rest of activities of the group of Support activities for transportation	H5222 /3 /4 /9
H53 Postal and courier activities	H53
I551 Hotels and similar accommodation	I551
I552 Tourist and other short-stay accommodation	I552
I553 Camping grounds, recreational vehicle parks and trailer parks	I553
I559 Other accommodation	I559
I561 Restaurants and mobile food service activities	I561
I562 Event catering and other food service activities	I562
I563 Beverage serving activities	I563
J5811 Book publishing	J5811
J5813 Publishing of newspapers	J5813
J581R Rest of activities of the group of Publishing of books, periodicals and other publishing activities	J5812 /4 /9
J582 Software publishing	J582
J59 Motion picture, video and television programme production, sound recording and music publishing activities	J59
J601 Radio broadcasting	J601
J602 Television programming and broadcasting activities	J602
J611 Wired telecommunications activities	J611
J612 Wireless telecommunications activities	J612
J613 Satellite telecommunications activities	J613
J619 Other telecommunications activities	J619
J6201 Computer programming activities	J6201
J6202 Computer consultancy activities	J6202
J620R Rest of activities of the group of Computer programming, consultancy and related activities	J6203 /9
J631 Data processing, hosting and related activities; web portals	J631
J639 Other information service activities	J639
L681 Buying and selling of own real estate	L681
L682 Renting and operating of own or leased real estate	L682
L683 Real estate activities on a fee or contract basis	L683
M691 Legal activities	M691
M692 Accounting, bookkeeping and auditing activities; tax consultancy	M692
M701 Activities of head offices	M701
M702 Management consultancy activities	M702
M7111 Architectural activities	M7111
M7112 Engineering activities and related technical consultancy	M7112
M712 Technical testing and analysis	M712
M72 Scientific research and development	M72
M7311 Advertising agencies	M7311
M7312 Media representation	M7312
M732 Market research and public opinion polling	M732
M741 Specialised design activities	M741

Sector		CNAE-2009 Activities Including
M742	Photographic activities	M742
M743	Translation and interpretation activities	M743
M749	Other professional, scientific and technical activities n.e.c.	M749
M750	Veterinary Activities	M750
N771	Renting and leasing of motor vehicles	N771
N772	Renting and leasing of personal and household goods	N772
N773	Renting and leasing of other machinery, equipment and tangible goods	N773
N774	Leasing of intellectual property and similar products, except copyrighted works	N774
N78	Employment activities	N78
N7911	Travel agency activities	N7911
N7912	Tour operator activities	N7912
N799	Other reservation services and related activities	N799
N80	Security and investigation activities	N80
N811	Combined facilities support activities	N811
N8121	General cleaning of buildings	N8121
N812R	Rest of activities of the group of Cleaning activities	N8122 /9
N813	Landscape service activities	N813
N821	Office administrative and support activities	N821
N822	Activities of call centres	N822
N823	Organisation of conventions and trade shows	N823
N829	Business support service activities n.e.c.	N829
S951	Repair of computers and communication equipment	S951
S952	Repair of consumer electronics	S952