

Structural Business Statistics:

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

Methodology

Last update March 2018

(Text in translation process)

Index

	<u>Page</u>
I. Introduction	3
II The integration project of the structural business statistics	4
III The Structural Business Statistics: Industrial Sector, Commerce, Services	6
1. Objectives	6
2. Statistical unit	7
3. Survey scope	8
3.1. Population scope	8
3.2. Territorial or geographical scope	9
3.3. Time scope	9
4. Design and sample	9
4.1. Population framework	9
4.2. Determination of Exhaustive Business	9
4.3. Stratification	10
4.4. Sample size. Allocation	12
4.5. Sample selection	14
4.6. Estimators	14
4.7. Sampling errors.	16
5. Variables and definitions	17
5.1 Classification Variables	17
5.1.1. Economic Activity	17
5.1.2. Company size, according to the number of employed persons.	19
5.1.3. Geographical distribution	19
5.2. Variables studied	21
5.2.1. Variables on statistical units	21
5.2.2. Variables on employed personnel	21
5.2.3. Variables on earnings	22
5.2.4. Variables on stock changes	25
5.2.5. Variables on expenditure (except for personnel expenditure)	25
5.2.6. Variables on personnel expenditure	28
5.2.7. Variables on investments	29
5.2.8. Economic aggregates	30
5.2.9. Indicators	32
6. Information collection	33
6.1. Questionnaires	33
6.2. General organization	34
6.3. Measures to reduce the statistical burden on the business	35
7. Data processing	35
7.1. Data validation	35
7.2. Data compilation	36
8. Dissemination of the results	36
8.1. Dissemination plan	36
8.2. Treatment of confidential data	38
Annexes	
Annex 1. NACE-2009 activities included in the scope of the survey	39
Annex 2. Industrial Sector Sectors used in the sample design	52
Annex 3. Trade Sector: Sectors used in the sample design	54
Annex 4. Services sector. Sectors used in the sample design	56

I Introduction

The National Statistics Institute annually prepares, for the Industry, Trade and Service sectors, the structural business statistics. These statistics are governed by Regulation 295/2008 of the Parliament and the Council of the European Union whose objective is to provide information on the main structural and economic characteristics of the companies, **de los diferentes sectores de estudio, mediante un amplio conjunto de variables relativas al personal ocupado**, turnover and other incomes, purchases and consumption, personnel expenditure, tax, and investment.

Until the reference year 2014 included, the structural business statistics **de los sectores de industria, comercio y servicios (anteriormente denominadas** Annual Industrial Companies 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, **comenzó la ejecución del *Integration Project of the Structural Business Statistics*, que se ha desarrollado a lo largo de dos ejercicios de referencia (2015 y 2016) y que ha significado una importante reforma de las siguientes operaciones estadísticas, las cuales, y para subrayar la idea de la integración, cambiaron a la siguiente nueva denominación:**

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

La reforma ha comprendido, entre otros aspectos, las siguientes mejoras:

A partir del ejercicio de referencia 2015:

- Utilización de cuestionarios prácticamente uniformes para los tres sectores de estudio (aunque se han mantenido algunas cuestiones específicas singulares del Sector Industrial) y adaptados, en el caso de las empresas personas jurídicas, a los modelos normalizados de las Cuentas Anuales. Además, la recogida de la información se ejecuta ya de forma integrada y simultánea para los tres sectores de estudio.
- Nuevo plan de difusión, homogéneo para las tres operaciones, que facilita la comparación de los resultados estadísticos de los diferentes sectores.

A partir del ejercicio de referencia 2016:

- Diseños muestrales más eficientes cuyos objetivos son reducir la carga de los informantes y mejorar el aprovechamiento de los registros administrativos.
- Los nuevos diseños muestrales y la organización simultánea de la recogida de los tres sectores de estudio, permiten establecer dos momentos diferentes para la difusión de los resultados:
 - **Resultados Avance**, utilizando la información de la 'muestra principal' recogida hasta finales de septiembre del año t+1, muestra que permite ofrecer unos resultados con calidad suficiente para un primer nivel de desagregación por actividades (al menos hasta 3 dígitos de la CNAE-2009 para los sectores de industria y de comercio, y hasta 2 dígitos para el sector de servicios).
 - **Resultados Definitivos**, basados en la 'muestra completa' (principal y complementaria, esta última recogida hasta diciembre del año t+1), al máximo nivel de detalle por actividades (hasta 4 dígitos de la CNAE-2009), tal como exige el Reglamento comunitario. Estos resultados detallados permitirán atender, además, las peticiones del resto de usuarios más especializados.

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.

After a brief summary of the objectives of the Integration Project the general methodological outline of this operation, its objectives and investigation scope are described in the following sections. 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 The integration project of the structural business statistics surveys

The business structural surveys of the INE (known before as Annual Industrial Companies Survey, Annual Trade Survey and Annual Services Survey) were prepared, until the reference exercise of 2014, through separate process according to the different sectors using non-uniform questionnaires among the Industrial, Commercial/Services sectors, with different schedules for the collection and publication.

To be able to improve the production process of these operations, homogenise the statistics produced and to unify the schedules “The integration project of the structural business statistics”¹ emerged, which affects the subsequent statistical operations and whose principles and objectives are described in the following paragraphs.

Code IOE	Denomination until the year reference year 2014.	New denomination ² , from the reference year 2015.
30048	Industrial Companies Survey	Structural Business Statistics: Industrial Sector
30232	Annual Trade Survey	Structural Business Statistics: Trade Sector
30177	Annual services survey	Structural Business Statistics: Services sector

The concrete motifs for doing the integration of the structural operations of the business were:

- The INE, and in general the European Statistical System, according to the postulates on the modernisation of the statistical production process should advance to an integrated process, where standardization and normalization play a prominent role.
- The use of administrative registers that are used throughout the UFAES (acronym for the Spanish *Uso de Fuentes Administrativas en las Encuestas Estructurales de Empresas*: Use of Administrative Sources in the Structural Surveys of the Business) in the surveys for Trade and Services, also recommend the integration of these surveys so that future exploits and developments of this project are carried out jointly in all the areas.
- There is an increasing demand from some users for a more homogeneous treatment and diffusion calendars that allow for better comparisons between the different sectors.
- The implementation of the future FRIBS Regulation (*Framework Regulation Integrating Business Statistics*) of which the structural statics are a part, invite for the homogeneous treatment of all the investigated sectors so that it becomes easier to address the new European demands, among which are the investigation of new sectors within the statistical structure (Health and Education) or of new phenomena such as the globalization, through a survey on Global Value Chains (GVC).

“The integration project of the structural business statistics” is founded on five basic pillars:

1. *An integrated questionnaire* of the economical structure surveys.
2. A more efficient harmonised sample design that enables the exploitation of administrative information and to advance in the diffusion of the information.
3. *Joint and simultaneous collection for the three sectors of the study* (Industry, Trade and Service) for the reference year t by means of collecting a main sample in October of year t+1 and one complementary sample from October to December of year t+1. It is foreseen to include new ways of capturing the information in the collection process.
4. *Homogenization of the process* so that they allow for the gradual standardisation of the micro and macro purification, imputation, processing, etc....., of the collected information from the informing units.

¹ This project was presented to the Higher Statistical Council in its Permanent Commission meeting on 29 September, 2015 and ruled favourably in the meeting of the Commission on 18 February, 2016. The complete document of the Project, with its implementation calendar, can be found on the WEB page of the INE (Methods and Projects. New projects).

² The idea of integration are underlined by the new denominations that were included in the Annual Program 2016 of the National Statistical Plan 2013-2016 (Royal Decree 1089/2015 of 4 December)

5. Simultaneous diffusion de “Resultados Avance” of the three sectors in December of the year t+1, using the information from the mains sample collected until the end of September of the year t+1, which allows for the supply of information with enough quality for the breakdown level similar to that of the standard diffusion made by the INE. The complementary sample collected up to December will allow to obtain more detailed results (Resultados definitivos) as demanded by the Community Regulation and to meet the petitions of the rest of the more specialised users.

Given the reach of the five goals mentioned, the complete integration process no podía abordarse en un único ejercicio, por lo que se ha ido implementando a lo largo del desarrollo de las operaciones de la EEE-2015 y la EEE-2016.

This will be together with the *Structural Business Statistics (SBE)*. *Industrial Sector*, *Trade Sector* and *Services Sector*, and as it was already being carried out, the information for the following statistical operations is collected and processed, who have not changed their denomination:

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

III Structural Business Statistics:

The Structural Business Statistics 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

Estas operaciones permiten disponer de un amplio conjunto de resultados estadísticos que describen la estructura económica, comportamiento y rendimiento de los sectores y subsectores económicos objeto de estudio.

1. Objectives

The main goal of the *Structural Business Statistics (SBE)* is to offer information about the main structural and economic characteristics of the companies of the study sector, mediante un amplio conjunto de variables relativas al personal ocupado, 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 SBE are the following:

- To satisfy the information requirements of the international organisations, especially, of the Statistical Office of the European Communities (EUROSTAT) and to comply with the requirements of the European Regulations. These statistics are governed by the Regulation 295/2008 of European Union Parliament and the Council on Structural Business Statistics (Regulation SBS, and specifically Annexes I, II, and III). 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 the circumstantial indicators.
- To meet the statistical demands of the Autonomous Communities.
- To serve the rest of the national and international users (institutions, companies and associations, investigators, universities and, in general anyone interested in the structural analysis of the economic sectors of the study)

2. Statistical unit

The basic statistical unit of these operations is **the company** is understood to be any organised unit which produces goods and services, and which has a certain degree of autonomy in making decisions, mainly when using the current resources that it has. The company can exercise one or more activities in one or several places.

This is a statistical definition, expressed in broad terms. In order to realize its scope in a reality as complex as "*the company*" and to make it operational for statistical effects, it has been taken into account, in the first place, that what is to be studied is the technical-economic dimension of those organizational units that produce goods and services (their production and cost functions), and secondly, that these study units should be perfectly defined and located and have the accounting and employment data necessary for their analysis. That is why "legal units" has been considered as an approximation to the concept of "company" that can contract with other agents and owners of economic factors.

Thus, for the purposes of these statistics, **the legal units that produce goods or services are considered as a company**. They may be companies with legal personality (limited companies) or individuals (individual entrepreneurs). The legal unit is also the informant unit because by being perfectly defined and located and having the accounting and employment data, the response is facilitated, and the homogeneous information is obtained.



FOR THE INDUSTRIAL SECTOR: In addition to using the company 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 or local establishment and the local economic activity unit.

- The *establishment or premises* 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 company dedicate their work.
- The *unit of local economic activity* is the part of a company that develops a certain activity in a specific geographical location.

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 SBE is aimed at all companies, societies, and individuals whose **main activity** is in the following sections of the national classification of Economic Activities NACE-2009:

Sectors	Activities according to NACE-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
	R	Artistic, recreational and entertainment activities	90-93
	S	Other services (except 94 associative activities)	95-96

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 wage earner. As of the year of reference 2013, the population area is extended, including, since then, the companies without wage earning 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, with the except of Ceuta and Melilla. Since 2013 both autonomous cities are also included within the scope of industrial statistics.

3.3. Time scope

The SBE is an annual statistic.

The reference period for the data is generally the calendar year. Exceptionally, the companies 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

El tipo de muestreo es aleatorio estratificado. En cada estrato se obtiene una muestra aleatoria, a excepción del formado por las empresas de 50 o más asalariados, en las que todas entran a formar parte de la muestra. También se incluyen de forma exhaustiva en la muestra empresas de ciertas características, tal y como se detallará en el apartado 4.2. Determinación de las empresas exhaustivas.

El tamaño muestral se calcula aplicando afijación óptima y los estimadores son los de expansión simple, ajustados por altas, bajas y cambios de estrato.

A continuación se detalla cada una de las etapas del diseño.

4.1. Population framework

El marco muestral es el Directorio Central de Empresas (DIRCE), listado de empresas que se actualiza una vez al año con fuentes administrativas, principalmente tributarias y de la Seguridad Social. También se actualiza con información procedente de las operaciones estadísticas del INE.

El DIRCE contiene información sobre la actividad económica principal, el número de asalariados y cifra de negocios, variables que se usan en el diseño muestral, y sobre datos de identificación y localización, necesarios para una correcta recogida de la información.

4.2. Determination of exhaustive business

Todas las empresas con 50 o más asalariados se estudian de forma exhaustiva y por tanto, entran en la muestra con probabilidad 1. Todas las empresas, con 20 o más asalariados o relevantes por su cifra de negocios, dadas de alta en el marco en el mismo año de referencia, se imputan y entran también con probabilidad 1. También se estudia exhaustivamente el colectivo de empresas filiales en España de empresas extranjeras y las empresas con menos de 50 asalariados, pero con grandes cifras de negocios. Estas últimas se determinan aplicando la Regla de la Desviación Sigma y el Método del Cuartil.

La Regla de la Desviación Sigma (véase Julien y Maranda Le plan de sondage de l'enquête nationale sur les fermes de 1988 Techniques d'enquête 1990, vol.16, nº 1, pp. 127-139) es una regla empírica que consiste en ordenar las empresas de menor a mayor según la variable cifra de negocios y tomar como exhaustivas las que siguen a la primera que cumple que la diferencia con la anterior es mayor que la desviación típica de dicha variable.

El método del cuartil selecciona aquellas empresas cuya cifra de negocios sea superior al valor $M + c(Q_3 - M)$ donde M es la mediana, Q_3 es el tercer cuartil de la variable cifra de negocios y $c \in \mathbb{R}$ un coeficiente a establecer.

Se detalla la aplicación de estas técnicas en los diferentes sectores de la estadística:



PARA SECTOR INDUSTRIAL:

Para las empresas industriales con asalariados, se aplica la regla de la desviación sigma en las siguientes subpoblaciones:

- Clase de actividad y grupo de tamaño.
- Clase de actividad y comunidad autónoma.

El método del cuartil se aplica por clase de actividad y grupo de tamaño.

Si alguna subpoblación, formada por la clase de actividad y comunidad autónoma, se ha quedado sin ninguna empresa exhaustiva, se eligen como exhaustivas a las dos empresas con mayor cifra de negocios.

Para las empresas industriales sin asalariados, son exhaustivas las que su cifra de negocios sea igual o superior a un millón de euros.



SECTORES COMERCIO Y SERVICIOS:

Para las empresas de comercio y servicios, se aplica la regla de la desviación sigma en las siguientes subpoblaciones:

- Clase de actividad y grupo de tamaño.
- Grupo de actividad y comunidad autónoma.
- Clase de actividad y comunidad autónoma.

El método del cuartil se aplica por clase de actividad y grupo de tamaño.

Si alguna subpoblación, formada por la clase de actividad y comunidad autónoma, se ha quedado sin ninguna empresa exhaustiva, se eligen como exhaustivas a las dos empresas con



mayor cifra de negocios.

4.3. Stratification

La población objeto de estudio, contenida en el marco, es dividida en grupos homogéneos respecto a lo que se pretende estudiar y disjuntos, llamados estratos. Cada estrato constituye una población independiente a efectos de muestreo.



SECTOR INDUSTRIAL

La población de empresas industriales se estratifica teniendo en cuenta las siguientes variables:

- Actividad económica principal.
- Comunidad Autónoma, excepto para las empresas con 0 asalariados.
- Grupos de tamaño, según número de asalariados.
- Cifra de negocios.

La actividad económica principal viene determinada por la CNAE-2009. En la formación de estratos, se considera la clase de actividad, que corresponde a la CNAE-2009 a 4 dígitos y los sectores de actividad definidos en el Anexo 2. En lo sucesivo entenderemos por clase-sector las clases que forman sector por sí mismas, según el detalle de dicho anexo.

Los grupos de tamaño son los siguientes:

Grupo	Asalariados
0	0
1	De 1 a 3
2	De 4 a 9
3	De 10 a 19
4	De 20 a 49

Para las empresas entre 1 a 49 asalariados, los estratos se forman como sigue:

1. **Comunidad autónoma× clase de actividad× grupo de tamaño.**
Para llegar a formar un estrato en esta agrupación es necesario que haya un mínimo de 10 empresas. En caso contrario, se pasa a la siguiente.
2. **Comunidad autónoma× sector× grupo de tamaño.**
Para llegar a formar un estrato en esta agrupación es necesario que haya un mínimo de 10 empresas. En caso contrario, se pasa a la siguiente.
3. **Grupo de comunidades autónomas× clase de actividad× grupo de tamaño.**
Para llegar a formar un estrato en esta agrupación es necesario que haya un mínimo de 10 empresas. En caso contrario, se pasa a la siguiente.
4. **Grupo de comunidades autónomas× sector× grupo de tamaño.**
Para llegar a formar un estrato en esta agrupación es necesario que haya un mínimo de 10 empresas. En caso contrario, se pasa a la siguiente.
5. **Clase de actividad× grupo de tamaño.**
Para llegar a formar un estrato en esta agrupación es necesario que haya un mínimo de 10 empresas, excepto para las empresas del grupo de tamaño 4 (de 20 a 49 asalariados) que no se exige mínimo y forman estrato aquí. En caso contrario, se pasa a la siguiente.
6. **Sector× grupo de tamaño.**
Esta es la última agrupación considerada por lo que no se exige mínimo.

Una vez que las empresas están agrupadas en los estratos definidos anteriormente, se aplica la regla de la acumulativa de la raíz cuadrada de la distribución de frecuencias de la cifra de

negocios (véase Cochran 1977). El objetivo es dividir en dos aquellos estratos en los que se consiga mayor eficiencia.

Las empresas con 0 asalariados son agrupadas por sectores de actividad, sin considerar la comunidad autónoma



SECTORES COMERCIO Y SERVICIOS:

La población de empresas de comercio y servicios se estratifica teniendo en cuenta las siguientes variables:

- Actividad económica principal.
- Comunidad Autónoma (excepto para la Sección R y la división 96 de la CNAE-2009).
- Grupos de tamaño, según número de asalariados.
- Persona Física/Jurídica.
- Cifra de negocios.

En la formación de estratos, la actividad económica principal viene determinada por las clases y por los sectores definidos en los **Anexos 3 y 4**. Los grupos de tamaño son los siguientes:

Grupo	Asalariados
00	0
11	De 1 a 2
12	De 3 a 5
13	De 6 a 9
14	De 10 a 19
15	De 20 a 49

Los estratos se forman como sigue:

1. Comunidad autónoma x clase de actividad x grupo de tamaño x estado.

La variable “estado” puede tomar tres valores: PF (Persona Física), PJ (persona Jurídica), TO (ambos PF y PJ). Cuando sea más eficiente separar a las empresas con 5 o menos asalariados en PF y PJ, dentro de cada comunidad autónoma x clase de actividad x grupo de tamaño, se divide en dos.

Para llegar a formar un estrato en esta agrupación es necesario que haya un mínimo de empresas, que varía según tamaño. En caso contrario, se pasa a la siguiente. Los mínimos exigidos son los siguientes:

Grupo	Mínimo número de empresas
00	50
11	35
12	25
13	20
14	15
15	10

2. Comunidad autónoma x sector x grupo de tamaño x estado.

Para llegar a formar un estrato en esta agrupación es necesario que haya al menos el siguiente número de empresas:

Grupo	Mínimo número de empresas
00	30
11	25
12	20

13	15
14	10
15	0

En caso contrario, se pasa a la siguiente.

3. **Grupo de comunidades autónomas× clase de actividad× grupo de tamaño× estado.**
Para llegar a formar un estrato en esta agrupación es necesario que haya los mínimos exigidos en el paso anterior. En caso contrario, se pasa a la siguiente.
4. **Grupo de comunidades autónomas× sector× grupo de tamaño× estado.**
Para llegar a formar un estrato en esta agrupación es necesario que haya los mínimos exigidos en el paso anterior. En caso contrario, se pasa a la siguiente.
5. **Clase de actividad× grupo de tamaño× estado.**
Para llegar a formar un estrato en esta agrupación es necesario que haya los mínimos exigidos en el paso anterior. En caso contrario, se pasa a la siguiente.
6. **Sector× grupo de tamaño× estado.**
Esta es la última agrupación considerada por lo que no se exige mínimo

Al igual que en el sector Industrial, una vez que las empresas están agrupadas en los estratos definidos anteriormente, se aplica la regla de la acumulativa de la raíz cuadrada de la distribución de frecuencias de la cifra de negocios. Además, el grupo de tamaño '11' se divide en dos formando un subgrupo de empresas con 1 asalariado y otro con 2 asalariados. Estas subdivisiones sólo se realizan si se obtiene mayor eficiencia.

Empresas de la Sección R y la división 96 de la CNAE-2009

En esta población, se estratifica por clase de actividad× grupo de tamaño. Además, en el grupo de tamaño '00' se aplica la regla de la acumulativa de la raíz cuadrada de la distribución de frecuencias de la cifra de negocios para dividir el estrato en dos y en el grupo de tamaño '11' se divide en dos según número de asalariados. Como siempre, solo si con esas subestratificaciones se gana en eficiencia.

4.4. Sample size. Allocation

Dentro de cada estrato, se calcula el tamaño muestral mediante afijación óptima. Esta consiste en calcular los tamaños muestrales por estrato (n_h) de forma que el tamaño muestral global (n) sea mínimo, sujeto a que el error muestral del estimador del total de una determinada variable sea igual o inferior a un error prefijado. El resultado de dicha afijación viene dado por la siguiente expresión:

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

Donde:

- N_h : Número de empresas del marco en el estrato h
- S_h : Desviación típica de la variable considerada, en el estrato h
- V es el cuadrado del error absoluto prefijado: $V = (er.X)^2$ siendo er el error relativo prefijado y X el total de la variable considerada.

El cálculo del tamaño muestral se hace en dos pasos, para adaptarse a las dos fases de la difusión. Se hace primero para una muestra 'principal', que es la que se recoge de abril a septiembre, ambos inclusive, y en base a la cual se difunden los primeros resultados. A continuación, se calcula el tamaño de la muestra 'total', para la segunda fase de la difusión donde se publican resultados más desagregados.



SECTOR INDUSTRIAL

Para la muestra principal, se prefijan los errores de muestreo relativos, para el estimador del total de asalariados, en los niveles de desagregación siguientes:

- 1% por clase-sector, 1% por grupo
- 2% por grupo de actividad (CNAE a tres dígitos)
- 5% por comunidad autónoma x división (CNAE a dos dígitos)
- 5% por grupo de tamaño x división (los grupos de tamaño 1 y 2 se agregan)

Para la muestra total, se prefijan los errores de muestreo relativos, para el estimador del total de asalariados, en los niveles de desagregación siguientes:

- 1% por clase de actividad
- 10% por comunidad autónoma x grupo (CNAE a tres dígitos)
- 5% por grupo de tamaño x grupo (los grupos de tamaño 1 y 2 se agregan)

En ambos pasos, el tamaño final viene dado por el máximo de cada uno de los tamaños muestrales obtenidos mediante la afijación óptima, aplicada en cada uno de los niveles. La diferencia entre la muestra total y la muestra principal de cada estrato es lo que determina la muestra que se recoge de octubre a diciembre.

Para el grupo de 0 asalariados, se obtiene una muestra con afijación proporcional.



SECTOR COMERCIO

Para la muestra principal, se prefijan los errores de muestreo relativos, para los estimadores del total de asalariados y de la cifra de negocios, en los niveles de desagregación siguientes:

Nivel	Errores en %	
	Asalariados	Cifra de negocios
Clase-sector	1	4
Grupo de actividad	1	4
Grupo de actividad x grupo de tamaño	5	(10,8,6)*
División de actividad x comunidad autónoma	5	5

En el nivel grupo de actividad x grupo de tamaño, el error prefijado del estimador del total de la cifra de negocios varía dependiendo del tamaño de la empresa. Para los grupos de tamaño '00' y '11' el error prefijado es 10%, para los grupos '12' y '13' es 8% y para los grupos '14' y '15' es 6%.

Para la muestra total, se prefijan los errores de muestreo relativos, para los estimadores del total de asalariados y de la cifra de negocios, en los niveles de desagregación siguientes:

Nivel	Errores en %	
	Asalariados	Cifra de negocios
Clase-sector y otras muy relevantes	1	4
Resto de clases	2	5
Grupo de actividad x grupo de tamaño	4	(8,6,4)*
Grupo de actividad x comunidad autónoma	5	(7,6,5)*

En el nivel grupo de actividad x comunidad autónoma, al igual que en el grupo de actividad x grupo de tamaño, el error prefijado del estimador del total de la cifra de negocios varía dependiendo del tamaño de la comunidad autónoma. Para las comunidades pequeñas el error prefijado es 7%, para las medianas es 6% y para las grandes es 5%.

En ambos pasos, el tamaño final viene dado por el máximo de cada uno de los tamaños muestrales obtenidos mediante la afijación óptima, aplicada en cada uno de los niveles. La diferencia entre la muestra total y la muestra principal de cada estrato es lo que determina la muestra que se recoge de octubre a diciembre.



SECTOR SERVICIOS

Para las empresas de servicios, excepto para la Sección R y la división 96 de la CNAE-2009, para la muestra principal, se prefijan los errores de muestreo relativos, para los estimadores del total de asalariados y de la cifra de negocios, en los niveles de desagregación siguientes:

Nivel	Errores en %	
	Asalariados	Cifra de negocios
Clase-sector	1	4
Grupo de actividad	1	4
División de actividad×grupo de tamaño	5	(10,8,6)*
Sección de actividad×comunidad autónoma	5	5

En el nivel grupo de actividad× grupo de tamaño el error prefijado del estimador del total de la cifra de negocios varía dependiendo del tamaño de la empresa. Para los grupos de tamaño '00' y '11' el error prefijado es 10%, para los grupos '12' y '13' es 8% y para los grupos '14' y '15' es 6%.

Para la muestra total, se prefijan los errores de muestreo relativos, para los estimadores del total de asalariados y de la cifra de negocios, en los niveles de desagregación siguientes:

Nivel	Errores en %	
	Asalariados	Cifra de negocios
Clase-sector y otras muy relevantes	1	4
Resto de clases	2	5
Grupo de actividad×grupo de tamaño	4	(8,6,4)*
División de actividad×comunidad autónoma	5	(7,6,5)*

En el nivel grupo de actividad× comunidad autónoma, al igual que en el grupo de actividad× grupo de tamaño, el error prefijado del estimador del total de la cifra de negocios varía dependiendo del tamaño de la comunidad autónoma. Para las comunidades pequeñas el error prefijado es 7%, para las medianas es 6% y para las grandes es 5%.

En ambos pasos, el tamaño final viene dado por el máximo de cada uno de los tamaños muestrales obtenidos mediante la afijación óptima, aplicada en cada uno de los niveles. La diferencia entre la muestra total y la muestra principal de cada estrato es lo que determina la muestra que se recoge de octubre a diciembre.

Empresas de la Sección R y la división 96 de la CNAE-2009

En esta población sólo se obtiene una muestra, que se investiga a la vez que la muestra principal del resto de sectores. Para obtener el tamaño muestral, se prefijan los errores de muestreo relativos, para los estimadores del total de asalariados y de la cifra de negocios, en el nivel de desagregación siguiente:

Nivel	Errores en %	
	Asalariados	Cifra de negocios
División de actividad	1	4

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 companies. The goal is to reduce the number of surveys that a DIRCE company carries out throughout the year.

4.6. Estimators

Los estimadores son los de expansión simple, ajustados por la falta de respuesta y los cambios de estrato. El estimador del total de la variable Y para un estrato h viene dado por la siguiente expresión:

$$\hat{Y}_h = \frac{\hat{N}_h}{n_h^e} \sum_i^{n_h^e} y_{hi}$$

Donde:

- \hat{N}_h : Total de empresas estimado en el estrato h.
- n_h^e : Número de empresas muestrales que responden o se imputan en el estrato h.
- y_{hi} : Valor que toma la variable Y en la empresa i del estrato h.

Se detalla a continuación el cálculo del total de empresas estimado.



SECTOR INDUSTRIAL

El total de empresas estimado en el estrato h viene dado por la siguiente expresión:

$$\hat{N}_h = N_h \left(1 - \frac{b_h}{n_h} \right) - \frac{N_h}{n_h} n_h^k + \sum_{k \neq h} \frac{N_k}{n_k} n_k^h + A_h$$

Donde:

- b_h : Número de empresas que son: cierre definitivo o parcial, sin actividad, fuera de ámbito y duplicado, en el estrato h.
- n_h : Número de empresas de la muestra inicial, en el estrato h.
- n_h^k : Número de empresas de la muestra en el estrato h que pasan al estrato k.
- n_k^h : Número de empresas de la muestra del estrato k que pasan al estrato h.
- A_h : Número de empresas dadas de alta en el estrato h, menores de 20 o más asalariados, en el marco de año de referencia similar a la estadística.



SECTORES COMERCIO Y SERVICIOS

El total de empresas estimado en el estrato h viene dado por la siguiente expresión:



$$\hat{N}_h = N_h \left(1 - \frac{\sum_{j \in sh} \frac{N_j}{n_j} b_j}{N_{sh}} - \frac{\sum_{j \in sh} \frac{N_j}{n_j} n_j^k}{N_{sh}} + \frac{\sum_{j \in sh} \sum_{k \neq j} \frac{N_k}{n_k} n_k^j}{N_{sh}} \right) + A_h$$

La diferencia con el sector Industrial es la aparición del superestrato notado por el subíndice "sh", para estimar el número de bajas y los cambios de estrato. El objetivo es conseguir estimaciones más precisas y estables en el tiempo.

El superestrato h se forma agregando todos los estratos h idénticos pero sin tener en cuenta la comunidad autónoma. Así, se consiguen grupos homogéneos según el resto de variables de estratificación y que, por acumular un mayor tamaño muestral, permiten estimar con mayor fiabilidad las bajas y los cambios de estrato. El resto de notación es similar al dado en el Sector Industrial.

4.7. Sampling errors.

Sea el estimador del total de Y para un dominio 'm' (cualquier subgrupo de la población, que no tienen por que coincidir con los estratos):

$$\hat{Y}_m = \sum_h \hat{F}_h \sum_{i=1}^{n_h^e} y_{hi} Z_{mhi}$$

Donde:

- \hat{F}_h : Factor de elevación final asociado a la empresa i (\hat{F}_h igual a $\frac{\hat{N}_h}{n_h^e}$)
- Z_{mhi} : variable aleatoria que toma valor 1 si la empresa i pertenece al dominio m y 0 en caso contrario.

Se calculan y publican estimaciones de los errores de muestreo relativos o coeficientes de variación en %, para las principales variables, en ciertos dominios. El error de muestreo relativo, para el estimador del total de Y en el dominio m, viene dado por la siguiente expresión:

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

Para calcular $\hat{V}(\hat{Y}_m)$ se usa la Fórmula de Raulin, que da una buena aproximación al método directo y viene dada como sigue:

$$\hat{V}(\hat{Y}_m) = \sum_h \frac{(n_h^e - 1)}{n_h^e} \hat{F}_h (\hat{F}_h - 1) \sum_{i=1}^{n_h^e} (y_{hi} Z_{mhi} - \hat{Y}_{mh})^2$$

Donde:

$$\hat{Y}_{mh} = \frac{\sum_{i=1}^{n_h^e} y_{hi} Z_{mhi}}{n_h^e}$$

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 company 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 earnings
- 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 company is defined as the creation of added value through the production of goods and services.

Companies frequently perform diverse activities that should be classified into separate classes of the NACE-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 companies when carrying out several activities, **a efectos de la EEE**, 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 company, 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 company, 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 company has a main economic activity assigned to it in the Central Directory of Companies, determined from administrative information (tax heading present in the tax of economic activities, NACE-2009 code of activity that appears in the Social Security Contribution Accounts...).

However, companies 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 company 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.

Los resultados estadísticos se presentan clasificados según la actividad principal, debiendo destacarse las siguientes cuestiones según los diferentes sectores de estudio:



FOR THE INDUSTRIAL SECTOR: The industrial sector questionnaires, besides requesting extensive information on the company's income and expenses, include a limited set of variables for each of the company'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 companies 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 company were allocated in function of the information gathered from the establishments.

As of year of reference 2015 included, 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 Commerce sectors. For this reason, the new classification criteria of information for the Industrial Sector is 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 company. 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 TRADE AND SERVICES SECTORS:

For these sectors, both national and regional outcomes are classified according to the company's core business.

5.1.2. Size of the company

The size of the companies 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 company's workforce. The second option to determine the size of companies was selected for these statistics, **estableciéndose unos tramos de tamaño en función de su personal ocupado.**

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 company, 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 company 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 company:

- 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 company:

- 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

5.1.3. Geographical distribution by Autonomous Communities

The companies 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, it is required for the companies to break down the variables previously quoted according to where the establishments are located **(that belong to the company and when they have personnel)** from which the economic activity of the company 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 for the company 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 company, the difference is allocated to the Autonomous Community where the headquarters of the company is registered, as well as to its main activity. This can happen for some reasons, including that the company does part of its production through subcontracting.

Exceptionally, for industrial companies of distribution or trade of electrical power or gas by pipeline (activities 3512, 3513, 3514, 3522, 3523 of the NACE-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 companies (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 company are located. In the case of a company 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 company is located.

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

5.2. Variables studied

5.2.1. Variables on statistical units

Number of companies

The company corresponds to an organizational production unit of goods and services, which enjoys a certain autonomy of decision, mainly when using the current resources available to it. The company exercises one or more activities in one or more places.

Number of premises

The establishment or premises 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 company dedicate to one sole company, with exceptions.

5.2.2. Variables on personnel employed

Employees

Employees are considered to be the group of people who, as part of the company, 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 company, 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 company). The staff includes both fixed and temporary staff, either full-time or part-time.

Not included as employees:

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

Employees include both paid and unpaid staff.

Paid staff

Paid personnel are trained by workers linked to the company 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 company, 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.).

A partir del año de referencia 2016, para reducir la carga estadística de las empresas informantes, los cuestionarios de la EEE solicitan exclusivamente información sobre el personal de la empresa a 30 de septiembre del año de referencia. Posteriormente, para cada empresa se combina dicha información con los registros administrativos de Afiliación a la Seguridad Social aplicando la siguiente fórmula:

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

Donde:

NMR_i : Personal remunerado en la empresa i .

NMA_{ci} : Número medio de afiliados por cuenta ajena en la empresa i .

$P30SREM_i$: Personal remunerado a 30 de septiembre en la empresa i .

$AFA30Sca_i$: Afiliados por cuenta ajena a 30 de septiembre en la empresa i .

Hours worked by paid staff

It represents the aggregate of the hours actually worked by paid personnel 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.

A partir del año de referencia 2016, para reducir la carga estadística de las empresas informantes y mejorar la estimación del número de horas trabajadas por el personal remunerado, se utiliza un nuevo método de estimación de dicha variable aplicando a cada empresa de la muestra de EEE información auxiliar de la Encuesta Trimestral de Coste Laboral (ETCL). La fórmula de cálculo es la siguiente:

$$HEFi = (1 - PHNTd + PHEXd) * [(NATCi * HPTCd) + (NATPi * HPTPd)]$$

Donde:

HEFi: Horas trabajadas por el personal remunerado en la empresa i.

PHNT_d: Proporción de horas no trabajadas en la división d (QLCS).

PHNT_d = HNT_d / HP_d (horas no trabajadas en la división d / horas pactadas en la división d).

PHEXd: Proporción de horas extraordinarias en la división d (QLCS).

PHEXd = HEX_d / HP_d (horas extraordinarias en la división d / horas pactadas en la división d).

NATCi: Personal remunerado a tiempo completo en la empresa i.

NATPi: Personal remunerado a tiempo parcial en la empresa i.

HPTPd: Horas pactadas a tiempo parcial en la división d (QLCS).

HPTCd: Horas pactadas a tiempo completo en la división d (QLCS).

Siendo:

Horas pactadas: Son las horas legalmente establecidas por acuerdo verbal, contrato individual o convenio colectivo entre el trabajador y la empresa.

Horas extraordinarias: Son todas aquellas que se realizan por encima de la jornada pactada, bien sean por causa de fuerza mayor o voluntarias.

Horas no trabajadas: Son, del total de horas pactadas, las no trabajadas por cualquier motivo. Se incluyen: las no trabajadas por vacaciones, las no trabajadas por fiestas (oficiales o no oficiales), las no trabajadas por Incapacidad Temporal, las no trabajadas por maternidad, adopción, permisos remunerados (nupcialidad, natalidad, fallecimiento...), las no trabajadas por razones técnicas o económicas (con o sin Expediente de Regulación de Empleo), otras horas no trabajadas y pagadas (representación sindical, visitas médicas...), las no trabajadas en el puesto de trabajo por causa de fuerza mayor (cortes de energía, rotura de máquinas...), las no trabajadas por conflictos laborales y finalmente las no trabajadas por otros motivos (absentismo, cierre patronal...).

Full-time equivalent paid staff

It is a measure of paid staff, 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.

A partir del año de referencia 2016, para reducir la carga estadística de las empresas informantes y mejorar la estimación del personal remunerado equivalente a tiempo completo, se utiliza un nuevo método de estimación de dicha variable aplicando a cada empresa de la muestra de EEE información auxiliar de la Encuesta Trimestral de Coste Laboral (ETCL). La fórmula de cálculo es la siguiente:

$$EAEi = NATCi + [NATPi * (HPTPd / HPTCd)]$$

Donde:

EAE_i: Personal remunerado equivalente a tiempo completo en la empresa i.

NATC_i: Personal remunerado a tiempo completo en la empresa i.

NATP_i: Personal remunerado a tiempo parcial en la empresa i.

HPTP_d: Horas pactadas a tiempo parcial en la división d (QLCS).

HPTC_d: Horas pactadas a tiempo completo en la división d (QLCS).

5.2.3. Variables on earnings

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 company, 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 companies, using common terminology and requesting data that the company 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 company. Three geographical destinations are specified: Spain, other European Union countries and the rest of the world.

Product Sales (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 company during the reference year. These terms are defined below:

- Finished products: manufactured goods by the company 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 companies.
- Semi-Finished Products: Goods manufactured by the company 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.

Merchandise sales (industrial sector only)

This concept includes the total amount of sales made by the company during the reference year of all goods or goods purchased for subsequent sale without processing (resale of goods in the same state 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 company during the year of reference counterpart for the services (which are the subject of the ordinary traffic of the company) provided to other companies, individuals or entities. Due to its importance, within this item, the income for subcontracts, i.e. the payments made to the company as a result of its participation, as a subcontractor, in the design or production of a certain product for another company.

Work done by the company for its assets

This concept collects the counterpart of the expenses made by the company 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 companies 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 company 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 companies 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 company by the public administrations, companies 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 companies 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 stock changes

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 company. 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:** The amount of goods acquired by the company 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.

¹ Discounts on purchases for early payment. Discounts and assimilations that are given to the company 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.

- **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 companies or professionals in the sector.** Value of the works that, as part of their own production process, are commissioned and carried out by other companies or professionals. Due to its importance, within this heading, worth noting are expenses from subcontracting, that is, the payments made by the company to other companies 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 company 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 services, advertising, propaganda and public relations, supplies and other services.

The literal definition of Regulation No 295/2008 is detailed below:

*The value of all goods and services purchased during the accounting period for resale or the consumption in the production process are included in **total purchases of goods and services**, excluding capital goods, consumption which is recorded as fixed capital consumption. The goods and services in question may be resold with or without further processing, used completely in the production process or stored.*

These purchases include materials that are directly incorporated into the goods produced (raw materials, intermediates, and components), plus small tools and non-capitalized equipment. The value of auxiliary materials (lubricants, water, packaging, materials for maintenance and repair or office supplies) and energy products are also included. This variable includes purchases of materials made for the production of capital goods by the unit.

Also included are the services paid for during the reference period, both industrial and non-industrial, and the amounts paid for work carried out by third parties on behalf of the unit, including common repairs and maintenance, installation work and technical studies. The amounts paid for the installation of capital goods and the value of assets capitalized are excluded.

Also included are payments made by non-industrial services such as legal and accounting fees, patents and licenses (when not capitalized), insurance premiums, costs of meetings of shareholders and government bodies, contributions to business and professional associations, mailing, telephone, electronic, telegraph and fax, transportation services for goods and personnel, advertising costs, commissions (when not included in salaries and salaries), rents, bank charges (excluding payments of interest) and all other commercial services provided for by third parties. It includes the services that the unit transforms and capitalizes on capitalized production.

Expenses classified as financial or income in the form of interest or dividends are excluded from the total purchases of goods and services.

The value of purchases of goods and services will be the purchase price, that is, the price actually paid by the purchaser for the products, including all taxes (minus the subsidies) that are charged for the products purchased, except the taxes on the added value. Consequently, all other taxes and fees on products are not deducted from the valuation of purchases of goods and services. The treatment of taxes on production is not relevant in the valuation of these purchases.

For statistics on industrial, commercial and service activities, except in the case of companies whose activities are financial and insurance, the expenses classified as financial in corporate accounting are excluded from the total purchases of goods and services.

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 companies that, in turn, "re billed," that is, those companies whose turnover is formed not only by the fees charged for a service transaction (as in the case of real estate companies) but also by the actual amount of the service transaction (for example, transportation purchases by travel companies). 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 company 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 companies.
- *Leases and Royalties.* The amount of the payments accrued by the rental of movable and fixed property used by the company 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 company 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 company.
- *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 company or its products known.
- *Supplies.* The value of the expenses made by the company 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 companies, 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 company 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, *el impuesto sobre el juego y loterías*, the property transfer tax and documented legal acts, taxes on pollution *para las empresas eléctricas el Impuesto sobre el valor de la producción de la energía eléctrica (IVPEE)*, municipal fees ...

5.2.6. Variables on personnel expenditure

Personnel expenses

This concept contains the total aggregate amount of payments made by the company 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 company 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 company 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 company) 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 company by a business contract, travel expenses of the company's staff, payments to temporary work companies are not included. Also included in this heading are contributions to social security and pension funds in charge of the company, which is considered under the following heading.

Social burdens

It includes the statutory contributions to the social security in charge of the company, i.e. the contributions that the company 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 company'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 company, 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 company 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 company 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 company 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 (which have already been used) acquired during the reference period. In those cases where the land is purchased with buildings and the value of the two components is not separate, the total is recorded in this heading if it is estimated that the value of the buildings exceeds that of the land.

For the dissemination of SBE results, this concept also includes building and refurbishing of buildings. It is the expenditure in the reference period in the construction and transformation of buildings. It includes purchases of new buildings that have never been used. It also includes all additions, reforms, improvements and renovations that prolong the lifespan or increase the productive capacity of the buildings. Permanent installations, such as water supply, central heating, air conditioning, electricity are included, as well as the expense of the construction of oil wells (drilling), mines in operation, gas pipelines, electrical lines, canalizations, railway lines, port facilities, roads, bridges, viaducts, drainages and other improvements of the terrain.

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 company 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

The economic aggregates presented in this publication are calculated from the variables of the questionnaire as required by Regulation No. 295/2008 of Structural Statistics.

Production value

The value of the production measures the amount of the goods and services produced by the company 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 company for its asset (capitalized

production) and other management income (excluding subsidies).

The literal definition of Regulation No 295/2008 is detailed below:

Value of production is understood as the turnover or the income from the sale of goods and the provision of services, more or less the variation of the stocks of finished and ongoing products and the goods and services purchased for resale, less purchases of goods and services for resale (only goods and services sold during the reporting period, excluding the storage and transport costs of goods purchased for resale), plus capitalized production, plus other (exploitation and extraordinary) income, excluding subsidies. Income and expenses classified as financial or income in the form of interest and dividends in business accounting are excluded from the value of production. In the purchases of goods and services for resale are included the services purchased to lend to third parties under the same conditions.

N.B.: In the capitalized production is included the production of all the goods that the producers retain as an investment. The latter includes the production of fixed assets (buildings, etc.) and intangible assets (software development, etc.). Capitalized production is an unsold production and is valued at its production cost. Note that these capital assets should also be included in the investment.

N.B.: Other income (of exploitation and extraordinary) is an accounting heading of the company. Its contents can vary by sector and over time, so it cannot be defined precisely for statistical purposes.

Added value at market prices

The added value 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).

Added value 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.

The literal definition of Regulation No 295/2008 is detailed below:

The value added to the cost of the factors amounts to the gross income from the exploitation activities after the adjustment by exploitation subsidies and indirect taxes.

It can be calculated from the turnover, plus capitalized production, plus other operating income (including exploitation subsidies), more or less the variation of stocks, minus purchases of goods and services, minus other taxes on products linked to the volume of business but not deductible, minus taxes and production-related fees. The taxes and fees linked to production are compulsory payments without counterpart, in cash or kind, collected by the public administrations or by the institutions of the European Union, which encumber the production and imports of goods and services, the use of labour, the ownership or use of land, buildings and other assets used in the production, irrespective of the amount or value of goods and services produced or sold. It can also be calculated from gross operating surplus, adding personnel costs.

The income and expenses classified as financial in the corporate accounting in accordance with the annual accounts of the capital companies are excluded from the added value. Income and expenses classified as interest income, dividend income, exchange earnings from foreign currency loans in relation to interest expenses, proceeds from rescue operations or the extinction of debt or financial expenses in accordance with international accounting standards are excluded from the added value.

The added value at the cost of the factors is calculated as raw since the value adjustments (such as depreciation and impairment losses) are not subtracted.

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 companies 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 company; 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 company. It appears expressed in euros.

Added value 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.

Staffing fee

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' is 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.

Paid personnel rate

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

6. Information collection

6.1. Questionnaires studied

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

- Type1 Questionnaire: Broad model, mainly aimed at companies with legal personality (shareholding companies).
- Type2 Questionnaire: A reduced model for companies with legal personality (share holding companies).
- Type 3 Questionnaire: A reduced model for companies 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 Type1 and Type2 questionnaires have been designed around the development of the company'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 companies 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 companies 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

La recogida de la información se realiza anualmente y se lleva a cabo durante los meses de abril a diciembre.

Para el año de referencia t , la recogida se organiza en dos fases u oleadas:

- Primera Oleada: consiste en una muestra principal (que permitirá elaborar los Resultados Avance) y tiene lugar de abril a septiembre del año $t+1$.
- Segunda Oleada: se compone de una muestra complementaria (que, junto a la muestra principal, permitirá obtener los Resultados Definitivos más detallados) y tiene lugar de octubre a diciembre de $t+1$.

La recogida se realiza a través de las Unidades de Recogida del INE. Se potencia la cumplimentación del cuestionario por Internet aunque, en todo caso, los informantes tienen disponibles otros canales de respuesta (fax, correo postal, teléfono...).

Las Unidades de Recogida son responsables de la gestión de la recogida, grabación y depuración de los cuestionarios, así como de la atención a las líneas telefónicas para la resolución de dudas de los informantes. También se realizan contactos telefónicos con las empresas en los casos en los que no se obtiene respuesta en el plazo establecido o ésta se considera insuficiente o inconsistente.

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 company 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 company 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 company remains closed during the information collection period and cannot be located to any informant or has no activity during the year.
- Erroneously included: The company 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 company 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 companies 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:

- Se establecen fórmulas de cooperación para aprovechar al máximo la información disponible y evitar la duplicación innecesaria de operaciones estadísticas. Se reduce el tamaño de las muestras y la amplitud de los cuestionarios a lo mínimo imprescindible.
- 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 company. Thus, small companies 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 completion through the internet is enhanced using electronic questionnaires with questions, flows, and validations adapted to the informant company, 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.
- La reforma efectuada del cuestionario para el Proyecto de Integración de Encuestas Estructurales ha supuesto la reducción de ciertas variables, como por ejemplo algunas relativas al empleo, que serán estimadas utilizando datos administrativos de la Seguridad Social.
- For the trade and services sectors, the UFAES project (Acronym for Utilización de Fuentes Administrativas para Encuestas Económicas: Use of Administrative Sources for Economic Surveys) has been implemented since the year of Reference 2012, whereby 23% of the sample of Services or Trade (alternatively, each year) is estimated from administrative data, so the number of companies required to fill out the questionnaires has been reduced by approximately 18,000 annual units. Hasta 2014 esta reducción de la muestra para recogida directa se aplicaba bienalmente al sector servicios y, en los años alternos, al sector comercio. Desde la implantación del Proyecto de Integración de Encuestas Estructurales, con su consiguiente reformulación muestral, se ha hecho posible aplicar anualmente la reducción a los dos sectores sin necesidad de alternancia.

7. Data processing

7.1. Data validation

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 initial assessment of the quality of the variables collected.

7.2. Data compilation

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.

A partir del año 2016 se han aplicado diversas mejoras metodológicas sobre la EEE encuadradas dentro del marco del “Proyecto de integración de las encuestas económicas estructurales”. Dichas mejoras están relacionadas con el tratamiento de las empresas que causan alta o baja de la población objetivo durante el año de referencia, así como la estimación de la falta de respuesta. Por otro lado, también se ha mejorado la estimación de las variables de ocupación utilizando para ello fuentes administrativas.

- La falta de respuesta (empresas consideradas activas para las que no es posible conseguir un cuestionario debidamente completado) es objeto de imputación automática, lo que permite tenerla en cuenta como muestra efectiva. Esto supone un cambio metodológico relevante con respecto a lo que se venía haciendo hasta 2015: solo las empresas muy relevantes con falta de respuesta se imputaban; el resto no se consideraba muestra efectiva y por tanto contribuían a elevar la magnitud de los factores de elevación, ya que eran las empresas sí recogidas en su estrato las que las representaban.

Por estudios metodológicos internos, se llegó a la conclusión de que reponderar la falta de respuesta llevaba a cierta sobreestimación de las variables monetarias, dado que una parte relevante de la falta de respuesta solo tiene actividad durante una parte del año de referencia. Por eso se ha optado por sustituir esa reponderación por la aplicación de diferentes técnicas de imputación, basadas en datos administrativos. El objetivo mínimo de esas imputaciones ha sido que tanto la cifra de negocios como el número de remunerados responda a un valor propio de la empresa y durante el año en cuestión. El resto de las variables se imputan, bien mediante información administrativa muy correlacionada, bien de manera condicionada a esas dos variables, lo que garantiza la coherencia global de los registros imputados.

- Respecto a las variables de ocupación, se ha mejorado su estimación combinando para cada empresa la información recabada en los cuestionarios con datos procedentes de fuentes administrativas. Pueden consultarse más detalles en el documento “Estadística Estructural de Empresas. Metodología”

For the effective sample, (que a partir del año 2016 incluye, por lo recién explicado, la falta de

respuesta), the calculation of the elevation 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.

8. Dissemination of information

8.1. Dissemination plan

A partir del ejercicio de referencia 2016, los nuevos diseños muestrales y la organización simultánea de la recogida de los tres sectores de estudio, permiten establecer dos momentos diferentes para la difusión de los resultados:

- **Resultados Avance**, utilizando la información de la 'muestra principal' recogida hasta finales de septiembre del año $t+1$, muestra que permite ofrecer unos resultados con calidad suficiente para un primer nivel de desagregación por actividades (al menos hasta 3 dígitos de la CNAE-2009 para los sectores de industria y de comercio, y hasta 2 dígitos para el sector de servicios).
- **Resultados Definitivos**, basados en la 'muestra completa' (principal y complementaria, esta última recogida hasta diciembre del año $t+1$), al máximo nivel de detalle por actividades (hasta 4 dígitos de la CNAE-2009), tal como exige el Reglamento comunitario.

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, 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 NACE-2009 until it reaches the detail indicated for each table. For example, the table of major magnitudes is detailed at a level of 1, 2, 3, and 4 digits.
- **Company 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.

Concretamente, la publicación de resultados se organiza en las siguientes tablas:

National results

- 1 Main magnitudes
 - According to main activity
 - According to main activity and size (by employees)
- 2 Main indicators
 - According to the 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 THE INDUSTRIAL SECTOR:: As noted in paragraph 5.1.1, as from the year of reference 2015, in order to obtain the national statistical results by activities of the Industrial sector, the **main activity of the company** (a criterion also used for the Trade and Service sectors) applies as a classification criterion. However, the previous series of the Industrial sector (*Industrial Survey of Companies*, series 2008-2014) based the mentioned results on the **main activity of the establishments**.

With a change in criteria, in addition to the new statistical series, for the year of reference 2015, a table of statistical results is offered under the previous criterion so that the users can also have the old statistical series without discontinuity

With regard to the statistical results of these operations, it should be noted that the interannual variations obtained from their data 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 companies 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 companies of a particular sector or sub population.

8.2. Handling Sensitive 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:

Hasta el ejercicio de referencia 2015 incluido, en los Sectores de Comercio y Servicios determinadas actividades a 4 dígitos de la CNAE-2009 fueron catalogadas como CETO (Contribution to European Totals Only) a la hora de diseñar las muestras para dichos sectores. Esta medida, prevista en el artículo 8.3 del Reglamento 295/2008 sobre estadísticas estructurales y aplicable solo a un número limitado de actividades de menor peso sobre los totales de cada sector, permitía paliar en lo posible el incremento de los tamaños muestrales. Ello suponía que los resultados para estas actividades sólo eran representativos para la

elaboración de agregados a nivel europeo y el compromiso de no publicar dichos datos a nivel nacional y, por lo tanto, tampoco a un nivel más desagregado, autonómico o provincial.

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

A partir del ejercicio de referencia 2016 incluido, gracias a la reforma y optimización de los diseños muestrales, todas las actividades a 4 dígitos de la CNAE-2009 de los sectores de estudio tienen su correspondiente respaldo muestral, por lo que ha sido posible dejar de aplicar la figura CETO. Así pues, a partir de dicho ejercicio la publicación de Datos definitivos de la EEE podrá ofrecer, para todas las actividades no afectadas por datos confidenciales, resultados estadísticos hasta el nivel de 4 dígitos de la CNAE-2009.

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

The population subject to the structural statistics of companies. The Industrial Sector, Trade Sector, Services Sector are formed by the companies 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 (NACE-2009) which includes the following divisions, groups and classes:

Activities according to NACE-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 specialties

2120 Manufacture of pharmaceutical specialties

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 Shipbuilding

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

Activities according to CNAE-2009

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

Activities according to CNAE-2009

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 gardening activities

- 811 Combined facilities support activities
 - 8110 Combined facilities support activities
- 812 Cleaning activities
 - 8121 General cleaning of buildings
 - 8122 Other industrial and building cleaning activities
 - 8129 Other cleaning activities
- 813 Gardening activities
 - 8130 Gardening activities

82 Administrative activities of the office and other ancillary activities to the companies

821 Administrative activities and office assistants

8211 Combined administrative Services

8219 Photocopying, document preparation and other specialised office support activities

822 Call centre activities

8220 Call centre activities

823 Organization of conventions and samples fairs

8230 Organization of conventions and samples fairs

829 Activities to support companies n.e.c.

8291 Activities of collection agencies and credit bureaus

8292 Packaging and packaging activities

8299 Other activities to support companies n.e.c.

R Artistic, recreational and entertainment activities

90 Creation, artistic and entertainment activities

900 Creation, artistic and entertainment activities

9001 Performing Arts

9002 Ancillary activities to the performing arts

9003 Artistic and literary creation

9004 Management of Show rooms

91 Activities of libraries, archives, museums and other cultural activities

910 Activities of libraries, archives, museums and other cultural activities

9102 Museum Activities

9103 Management of historic sites and buildings

9104 Activities of the botanical gardens, zoos and nature reserves

9105 Library activities

9106 File activities

92 Gambling activities and betting

920 Gambling activities and betting

9200 Gambling activities and betting

93 Sporting, recreational and entertainment activities

931 Sporting activities

9311 Management of sports facilities

9312 Sports club activities

9313 Activities of the gymnasiums

9319 Other sporting activities

932 Recreational and entertainment activities

9321 Amusement park activities and theme parks

9329 Other recreational and entertainment activities

S Other services

95 Repair of computers, personal effects and articles for household use

951 Repair of computers and communication equipment

9511 Repair of computers and peripheral equipment

9512 Repair of communication equipment

952 Repair of personal effects and articles of household use

9521 Repair of electronic devices of audio and video of domestic use

9522 Repair of household appliances and home and garden equipment

9523 Repair of footwear and leather goods

9524 Repair of furniture and articles of kitchenware

9525 Repair of watches and jewellery

9529 Repair of other personal effects and articles of household use

96 Other personal Services

960 Other personal Services

9601 Washing and cleaning of textiles and leather garments

9602 Hairdresser and other beauty treatments

9603 Funeral poms and related activities

9604 Physical maintenance activities

9609 Other personal services n.e.c.

Annex 2. Industrial Sector. Sectors used for sample design **a partir de la EEE-2016**

SECTOR		CNAE-2009 Activities Including
B05	Extracción de antracita, hulla y lignito	B05
B06	Extracción de crudo de petróleo y gas natural	B06
B07	Extracción de minerales metálicos	B07
B081	Extracción de piedra, arena y arcilla	B081
B089	Industrias extractivas n.c.o.p.	B089
B09	Actividades de apoyo a las industrias extractivas	B09
C1013	Elaboración de productos cárnicos y de volatería	C1013
C101R	Resto de actividades del grupo de Procesado y conservación de carne y elaboración de productos cárnicos	C1011 /2
C102	Procesado y conservación de pescados, crustáceos y moluscos	C102
C103	Procesado y conservación de frutas y hortalizas	C103
C1043	Fabricación de aceite de oliva	C1043
C104R	Resto de actividades del grupo de Fabricación de aceites y grasas vegetales y animales	C1042 /4
C1054	Preparación de leche y otros productos lácteos	C1054
C105R	Resto de actividades del grupo de Fabricación de productos lácteos	C1052 /3
C106	Fabricación de productos de molinería, almidones y productos amiláceos	C106
C1071	Fabricación de pan y de productos frescos de panadería y pastelería	C1071
C107R	Resto de actividades del grupo de Fabricación de productos de panadería y pastas alimenticias	C1072 /3
C1082	Fabricación de cacao, chocolate y productos de confitería	C1082
C108R	Resto de actividades del grupo de Fabricación de otros productos alimenticios	C1081 /3 /4 /5 /6 /9
C109	Fabricación de productos para la alimentación animal	C109
C1102	Elaboración de vinos	C1102
C1107	Fabricación de bebidas no alcohólicas; producción de aguas minerales y otras aguas embotelladas	C1107
C110R	Resto de actividades del grupo de Fabricación de bebidas	C1101 /3 /4 /5 /6
C120	Industria del tabaco	C120
C131	Preparación e hilado de fibras textiles	C131
C132	Fabricación de tejidos textiles	C132
C133	Acabado de textiles	C133
C1392	Fabricación de artículos confeccionados con textiles, excepto prendas de vestir	C1392
C139R	Resto de actividades del grupo de Fabricación de otros productos textiles	C1391 /3 /4 /5 /6 /9
C1413	Confección de otras prendas de vestir exteriores	C1413
C141R	Resto de actividades del grupo de Confección de prendas de vestir, excepto de peletería	C1411 /2 /4 /9
C142	Fabricación de artículos de peletería	C142
C143	Confección de prendas de vestir de punto	C143
C151	Preparación, curtido y acabado del cuero; fabricación de artículos de marroquinería, viaje y de guarnicionería y talabartería; preparación y teñido de pieles	C151
C152	Fabricación de calzado	C152
C161	Aserrado y cepillado de la madera	C161
C162	Fabricación de productos de madera, corcho, cestería y espartería	C162
C171	Fabricación de pasta papelera, papel y cartón	C171
C1721	Fabricación de papel y cartón ondulados; fabricación de envases y embalajes de papel y cartón	C1721
C172R	Resto de actividades del grupo de Fabricación de artículos de papel y de cartón	C1722 /3 /4 /9
C1812	Otras actividades de impresión y artes gráficas	C1812
C181R	Resto de actividades del grupo de Artes gráficas y servicios relacionados con las mismas	C1811 /3 /4
C182	Reproducción de soportes grabados	C182
C19	Coquerías y refino de petróleo	C19
C2014	Fabricación de otros productos básicos de química orgánica	C2014
C2016	Fabricación de plásticos en formas primarias	C2016
C201R	Resto de actividades del grupo de Fabricación de productos químicos básicos, compuestos nitrogenados, fertilizantes, plásticos y caucho sintético en formas primarias	C2011 /2 /3 /5 /7
C202	Fabricación de pesticidas y otros productos agroquímicos	C202
C203	Fabricación de pinturas, barnices y revestimientos similares; tintas de imprenta y masillas	C203
C204	Fabricación de jabones, detergentes y otros artículos de limpieza y abrillantamiento; fabricación de perfumes y cosméticos	C204
C205	Fabricación de otros productos químicos	C205
C206	Fabricación de fibras artificiales y sintéticas	C206
C211	Fabricación de productos farmacéuticos de base	C211
C212	Fabricación de especialidades farmacéuticas	C212
C221	Fabricación de productos de caucho	C221
C222	Fabricación de productos de plástico	C222

SECTOR		CNAE-2009 Activities Including
C231	Fabricación de vidrio y productos de vidrio	C231
C232	Fabricación de productos cerámicos refractarios	C232
C233	Fabricación de productos cerámicos para la construcción	C233
C234	Fabricación de otros productos cerámicos	C234
C235	Fabricación de cemento, cal y yeso	C235
C236	Fabricación de elementos de hormigón, cemento y yeso	C236
C237	Corte, tallado y acabado de la piedra	C237
C239	Fabricación de productos abrasivos y productos minerales no metálicos n.c.o.p.	C239
C241	Fabricación de productos básicos de hierro, acero y ferroaleaciones	C241
C242	Fabricación de tubos, tuberías, perfiles huecos y sus accesorios, de acero	C242
C243	Fabricación de otros productos de primera transformación del acero	C243
C2442	Producción de aluminio	C2442
C244R	Resto de actividades del grupo de Producción de metales preciosos y de otros metales no féreos	C2441 /3 /4 /5 /6
C245	Fundición de metales	C245
C2511	Fabricación de estructuras metálicas y sus componentes	C2511
C2512	Fabricación de carpintería metálica	C2512
C252	Fabricación de cisternas, grandes depósitos y contenedores de metal	C252
C253	Fabricación de generadores de vapor, excepto calderas de calefacción central	C253
C254	Fabricación de armas y municiones	C254
C255	Forja, estampación y embutición de metales; metalurgia de polvos	C255
C2561	Tratamiento y revestimiento de metales	C2561
C2562	Ingeniería mecánica por cuenta de terceros	C2562
C257	Fabricación de artículos de cuchillería y cubertería, herramientas y ferretería	C257
C259	Fabricación de otros productos metálicos	C259
C261	Fabricación de componentes electrónicos y circuitos impresos ensamblados	C261
C262	Fabricación de ordenadores y equipos periféricos	C262
C263	Fabricación de equipos de telecomunicaciones	C263
C264	Fabricación de productos electrónicos de consumo	C264
C265	Fabricación de instrumentos y aparatos de medida, verificación y navegación; fabricación de relojes	C265
C26R	Fabricación de equipos de radiación, electromédicos y electroterapéuticos, Fabricación de instrumentos de óptica y equipo fotográfico, Fabricación de soportes magnéticos y ópticos	C2660 /70 /80
C271	Fabricación de motores, generadores y transformadores eléctricos, y de aparatos de distribución y control eléctrico	C271
C272	Fabricación de pilas y acumuladores eléctricos	C272
C273	Fabricación de cables y dispositivos de cableado	C273
C274	Fabricación de lámparas y aparatos eléctricos de iluminación	C274
C275	Fabricación de aparatos domésticos	C275
C279	Fabricación de otro material y equipo eléctrico	C279
C281	Fabricación de maquinaria de uso general	C281
C2822	Fabricación de maquinaria de elevación y manipulación	C2822
C282R	Resto de actividades del grupo de Fabricación de otra maquinaria de uso general	C2821 /3 /4 /5 /9
C283	Fabricación de maquinaria agraria y forestal	C283
C284	Fabricación de máquinas herramienta para trabajar el metal y otras máquinas herramienta	C284
C289	Fabricación de otra maquinaria para usos específicos	C289
C291	Fabricación de vehículos de motor	C291
C292	Fabricación de carrocerías para vehículos de motor; fabricación de remolques y semirremolques	C292
C293	Fabricación de componentes, piezas y accesorios para vehículos de motor	C293
C301	Construcción naval	C301
C302	Fabricación de locomotoras y material ferroviario	C302
C309	Fabricación de otro material de transporte n.c.o.p.	C309
C30R	Resto de actividades de la división de Construcción aeronáutica y espacial y su maquinaria, Fabricación de vehículos militares de combate	C3030 /40
C3109	Fabricación de otros muebles	C3109
C310R	Resto de actividades del grupo de Fabricación de muebles	C3101 /2 /3
C321	Fabricación de artículos de joyería, bisutería y similares	C321
C322	Fabricación de instrumentos musicales	C322
C323	Fabricación de artículos de deporte	C323
C324	Fabricación de juegos y juguetes	C324
C325	Fabricación de instrumentos y suministros médicos y odontológicos	C325
C329	Industrias manufactureras n.c.o.p.	C329
C3312	Reparación de maquinaria	C3312
C331R	Resto de actividades del grupo de Reparación de productos metálicos, maquinaria y equipo	C3311 /3 /4 /5 /6 /7 /9
C332	Instalación de máquinas y equipos industriales	C332

SECTOR		CNAE-2009 Activities Including
D3514	Comercio de energía eléctrica	D3514
D3516	Producción de energía eléctrica de origen térmico convencional	D3516
D351R	Resto de actividades del grupo de Producción, transporte y distribución de energía eléctrica	D3512 /3 /5 /7 /8 /9
D3523	Comercio de gas por tubería	D3523
D352R	Resto de actividades del grupo de Producción de gas; distribución por tubería de combustibles gaseosos	D3521 /2
D353	Suministro de vapor y aire acondicionado	D353
E360	Captación, depuración y distribución de agua	E360
E370	Captación, depuración y distribución de agua	E370
E381	Recogida de residuos	E381
E382	Tratamiento y eliminación de residuos	E382
E383	Valorización	E383
E390	Actividades de descontaminación y otros servicios de gestión de residuos	E390

Annex 3. Trade Sector: Sectors used for sample design a partir de la EEE-2016

SECTOR		CNAE-2009 Activities Including
G451	Venta de vehículos de motor	G451
G452	Mantenimiento y reparación de vehículos de motor	G452
G453	Comercio de repuestos y accesorios de vehículos de motor	G453
G454	Venta, mantenimiento y reparación de motocicletas y de sus repuestos y accesorios	G454
G461	Intermediarios del comercio	G461
G4621	Comercio al por mayor de cereales, tabaco en rama, simientes y alimentos para animales	G4621
G462R	Resto de actividades del grupo de Comercio al por mayor de materias primas agrarias y de animales vivos	G4622 /3 /4
G4631	Comercio al por mayor de frutas y hortalizas	G4631
G4632	Comercio al por mayor de carne y productos cárnicos	G4632
G4633	Comercio al por mayor de productos lácteos, huevos, aceites y grasas comestibles	G4633
G4634	Comercio al por mayor de bebidas	G4634
G4638	Comercio al por mayor de pescados y mariscos y otros productos alimenticios	G4638
G463R	Resto de actividades del grupo de Comercio al por mayor de productos alimenticios, bebidas y tabaco	G4635 /6 /7 /9
G4642	Comercio al por mayor de prendas de vestir y calzado	G4642
G4643	Comercio al por mayor de aparatos electrodomésticos	G4643
G4646	Comercio al por mayor de productos farmacéuticos	G4646
G464R	Resto de actividades del grupo de Comercio al por mayor de artículos de uso doméstico	G4641 /4 /5 /7 /8 /9
G4651	Comercio al por mayor de ordenadores, equipos periféricos y programas informáticos	G4651
G4652	Comercio al por mayor de equipos electrónicos y de telecomunicaciones y sus componentes	G4652
G466	Comercio al por mayor de otra maquinaria, equipos y suministros	G466
G4671	Comercio al por mayor de combustibles sólidos, líquidos y gaseosos, y productos similares	G4671
G4672	Comercio al por mayor de metales y minerales metálicos	G4672
G4673	Comercio al por mayor de madera, materiales de construcción y aparatos sanitarios	G4673
G4675	Comercio al por mayor de productos químicos	G4675
G467R	Resto de actividades del grupo de Otro comercio al por mayor especializado	G4674 /76 /77 /90
G4711	Comercio al por menor en establecimientos no especializados, con predominio en productos alimenticios, bebidas y tabaco	G4711
G4719	Otro comercio al por menor en establecimientos no especializados	G4719
G4721	Comercio al por menor de frutas y hortalizas en establecimientos especializados	G4721
G4722	Comercio al por menor de carne y productos cárnicos en establecimientos especializados	G4722
G4723	Comercio al por menor de pescados y mariscos en establecimientos especializados	G4723
G4724	Comercio al por menor de pan y productos de panadería, confitería y pastelería en establecimientos especializados	G4724
G4726	Comercio al por menor de productos de tabaco en establecimientos especializados	G4726
G472R	Resto de actividades del grupo de Comercio al por menor de productos alimenticios, bebidas y tabaco en establecimientos especializados	G4725 /9
G4730	Comercio al por menor de combustible para la automoción en establecimientos especializados	G4730
G474	Comercio al por menor de equipos para las tecnologías de la información y las comunicaciones en establecimientos especializados	G474
G4752	Comercio al por menor de ferretería, pintura y vidrio en establecimientos especializados	G4752
G4759	Comercio al por menor de muebles, aparatos de iluminación y otros artículos de uso doméstico en establecimientos especializados	G4759
G475R	Resto de actividades del grupo de Comercio al por menor de otros artículos de uso doméstico en establecimientos especializados	G4751 /3 /4
G4764	Comercio al por menor de artículos deportivos en establecimientos especializados	G4764
G476R	Resto de actividades del grupo de Comercio al por menor de artículos culturales y recreativos en establecimientos especializados	G4761 /2 /3 /5
G4771	Comercio al por menor de prendas de vestir en establecimientos especializados	G4771
G4773	Comercio al por menor de productos farmacéuticos en establecimientos especializados	G4773
G4778	Otro comercio al por menor de artículos nuevos en establecimientos especializados	G4778
G477R	Resto de actividades del grupo de Comercio al por menor de otros artículos en establecimientos especializados	G4772 /4 /5 /6 /7 /9
G478	Comercio al por menor en puestos de venta y en mercadillos	G478
G4791	Comercio al por menor por correspondencia o Internet	G4791
G4799	Otro comercio al por menor no realizado ni en establecimientos, ni en puestos de venta ni en mercadillos	G4799

Annex 4. Services sector. Sectors used in the sample design a partir de la EEE-2016

SECTOR	CNAE-2009 Activities Including
H491	Transporte interurbano de pasajeros por ferrocarril
H492	Transporte de mercancías por ferrocarril
H493	Otro transporte terrestre de pasajeros
H494	Transporte de mercancías por carretera y servicios de mudanza
H495	Transporte por tubería
H50	Transporte marítimo y por vías navegables interiores
H51	Transporte aéreo
H521	Depósito y almacenamiento
H5221	Actividades anexas al transporte terrestre
H522R	Resto de actividades del grupo de Actividades anexas al transporte
H53	Actividades postales y de correos
I551	Hoteles y alojamientos similares
I552	Alojamientos turísticos y otros alojamientos de corta estancia
I553	Campings y aparcamientos para caravanas
I559	Otros alojamientos
I561	Restaurantes y puestos de comidas
I562	Provisión de comidas preparadas para eventos y otros servicios de comidas
I563	Establecimientos de bebidas
J5811	Edición de libros
J5813	Edición de periódicos
J581R	Resto de actividades del grupo de Edición de libros, periódicos y otras actividades editoriales
J582	Edición de programas informáticos
J59	Actividades cinematográficas, de vídeo y de programas de televisión, grabación de sonido y edición musical
J601	Actividades de radiodifusión
J602	Actividades de programación y emisión de televisión
J611	Telecomunicaciones por cable
J612	Telecomunicaciones inalámbricas
J613	Telecomunicaciones por satélite
J619	Otras actividades de telecomunicaciones
J6201	Actividades de programación informática
J6202	Actividades de consultoría informática
J620R	Resto de actividades del grupo de Programación, consultoría y otras actividades relacionadas con la informática
J631	Proceso de datos, hosting y actividades relacionadas; portales web
J639	Otros servicios de información
L681	Compraventa de bienes inmobiliarios por cuenta propia
L682	Alquiler de bienes inmobiliarios por cuenta propia
L683	Actividades inmobiliarias por cuenta de terceros
M691	Actividades jurídicas
M692	Actividades de contabilidad, teneduría de libros, auditoría y asesoría fiscal
M701	Actividades de las sedes centrales
M702	Actividades de consultoría de gestión empresarial
M7111	Servicios técnicos de arquitectura
M7112	Servicios técnicos de ingeniería y otras actividades relacionadas con el asesoramiento técnico
M712	Ensayos y análisis técnicos
M72	Investigación y desarrollo
M7311	Agencias de publicidad
M7312	Servicios de representación de medios de comunicación
M732	Estudio de mercado y realización de encuestas de opinión pública
M741	Actividades de diseño especializado
M742	Actividades de fotografía
M743	Actividades de traducción e interpretación
M749	Otras actividades profesionales, científicas y técnicas n.c.o.p.
M750	Actividades veterinarias
N771	Alquiler de vehículos de motor
N772	Alquiler de efectos personales y artículos de uso doméstico
N773	Alquiler de otra maquinaria, equipos y bienes tangibles
N774	Arrendamiento de la propiedad intelectual y productos similares, excepto trabajos protegidos por los derechos de autor
N78	Actividades relacionadas con el empleo
N7911	Actividades de las agencias de viajes
N7912	Actividades de los operadores turísticos
N799	Otros servicios de reservas y actividades relacionadas con los mismos

SECTOR		CNAE-2009 Activities Including
N80	Actividades de seguridad e investigación	N80
N811	Servicios integrales a edificios e instalaciones	N811
N8121	Limpieza general de edificios	N8121
N812R	Resto de actividades del grupo de Actividades de limpieza	N8122 /9
N813	Actividades de jardinería	N813
N821	Actividades administrativas y auxiliares de oficina	N821
N822	Actividades de los centros de llamadas	N822
N823	Organización de convenciones y ferias de muestras	N823
N829	Actividades de apoyo a las empresas n.c.o.p.	N829
S951	Reparación de ordenadores y equipos de comunicación	S951
S952	Reparación de efectos personales y artículos de uso doméstico	S952