

**14<sup>th</sup> Voorburg Group Meeting on Services Statistics  
Christchurch, October 1999**

**THE EUROPEAN EXPERIENCE ON M-N-O ECONOMIC ACTIVITIES  
FOCUS ON BUSINESS REGISTERS  
IN EU COUNTRIES**

*September 1999*

A. Nurra, F. Riccardini  
ISTAT- National Statistical Institute - Italy <sup>1</sup>

---

<sup>1</sup> This paper is a result of a common work by the authors. The ideas expressed in this paper do not engage ISTAT as they are under the responsibility of the authors.

<b>Index</b>	<i>page</i>
<b><i>Preface</i></b> .....	<b>2</b>
<b><i>Introduction</i></b> .....	<b>3</b>
<b><i>Main results</i></b> .....	<b>3</b>
a) statistical units included in the BR and coverage of market and non market units.....	3
b) difficult areas .....	4
c) use of other registers to cover difficult areas.....	5
d) the allocation of government produced services allocated in MNO sections (NACE L versus NACE M or N) and the interpretation given to the concepts of 'enterprise' and 'local unit' in particular in relation to government produced services allocated in MNO sections .....	6
e) methodology adopted for the attribution of employment data concerning the government units .....	6
f) non-profit organisations in the business registers .....	7
g) main fields records and information in BR for each kind of statistical unit.....	8
h) work planned to improve the situation.....	9
<b><i>Conclusions</i></b> .....	<b>9</b>
<b><i>Table summarising countries situation on business registers</i></b> .....	<b>10</b>
<b><i>Appendix 1 - The M-N-O Questionnaire</i></b> .....	<b>11</b>

## Preface

Last year the Voorburg Group suggested to continue the analysis of the non-market services statistics, which play an important role in terms of their contribution to the National product and to the employment. It was also rose that the crucial point for developing statistics on this kind of services is the business registers.

Most of the non-market services are classified according to NACE Rev1 (the European economic activities classification) in the M-N-O sections (education, health and social work, other community, social and personal services activities). Because the main characteristics for the M to O economic activities is the co-existence of public and private, profit and non-profit entities running the same activities, it is necessary to find out ways for aggregating these sectors in order to provide statistics and to make international comparisons. So problems related to the development of these statistics can be generalised for the measurement of the non-market services.

One of the main methodological problem in analysing the non-market services is the identification of the population and business registers are the key issue for developing the related statistical production process.

Moreover, the concept of market or non-market is useless, as a unit can be defined so only ex-post. Other characteristics are useful for our analysis, in particular the possibility to distribute profits often associated with particular legal forms. The non-profit organisations, public or private, are our main undergoing analysis.

Taking into account this consideration and the experience made in the context of the European Council Regulation on Structural Business Statistics, the paper will present the results of the survey conducted on the 15 EU countries on the business registers situation on M-N-O economic activities.

## Introduction

European discussion defined the set of priorities in the development of structural statistics on NACE sections MNO and a study, co-ordinated by ISTAT, was conducted to analyse the situation of statistics on these sections in order to make the guidelines of the SBS regulation compatible with the characteristics of the MNO economic activities. In the first phase the enquire interested only 7 countries (The Netherlands, Sweden, Italy, Ireland, France, Denmark, Germany) and it was concluded that priority should be given to settling the problems concerning registers and statistical units and second priority should be given to defining appropriate variables.

With regard to the register analysis a survey questionnaire was handed out during an Eurostat Task Force meeting (see appendix 1). The main goal of the questionnaire is to gain in-depth knowledge about the European situation of the registers on non-market units and non-profit organisations.

The questions concern: coverage of the registers and treatment of non-profit organisations, missing areas, plans for development, tracing problems for short-lived units, unit interpretation (relations with units in NACE L – government- and concrete examples for interpretation of the concepts of ‘enterprise’ and ‘local unit’).

The questionnaire was sent to all 15 *Member States* (AUSTRIA, BELGIUM, DENMARK, FINLAND, FRANCE, GERMANY, GREECE, IRELAND, ITALY, LUXEMBOURG, NETHERLANDS, PORTUGAL, SPAIN, SWEDEN, UK). At this moment 11 Countries have answered.

## Main results

### a) statistical units included in the BR and coverage of market and non market units

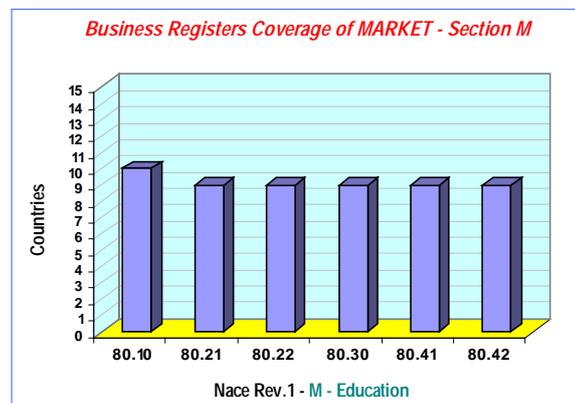
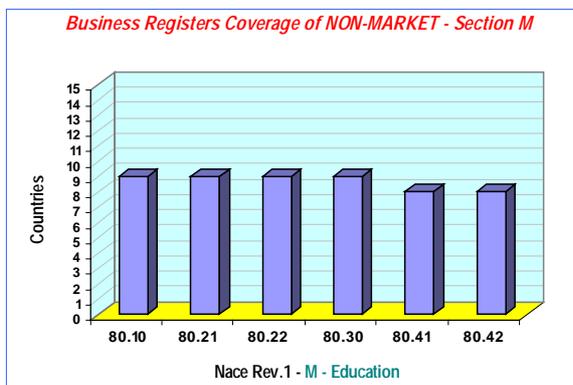
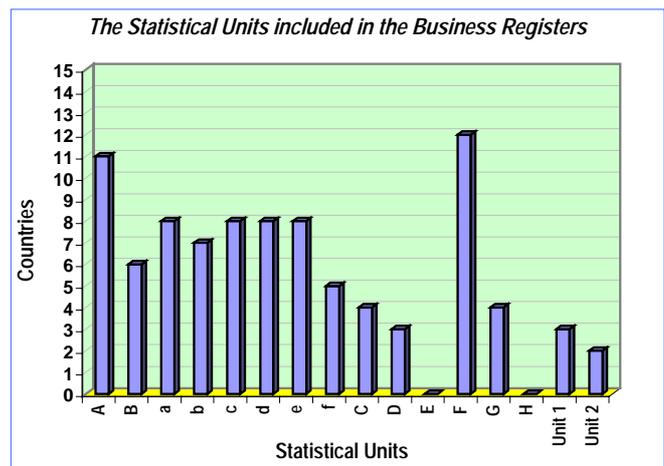
The situation of the registers emerging from the survey shows that about all 11 Countries include the statistical units of the Council Regulation No. 696/93 and quoted in the Council Regulation No. 58/97 (enterprise and local unit).

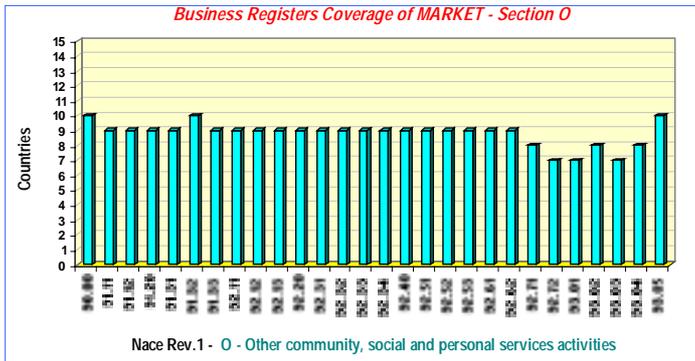
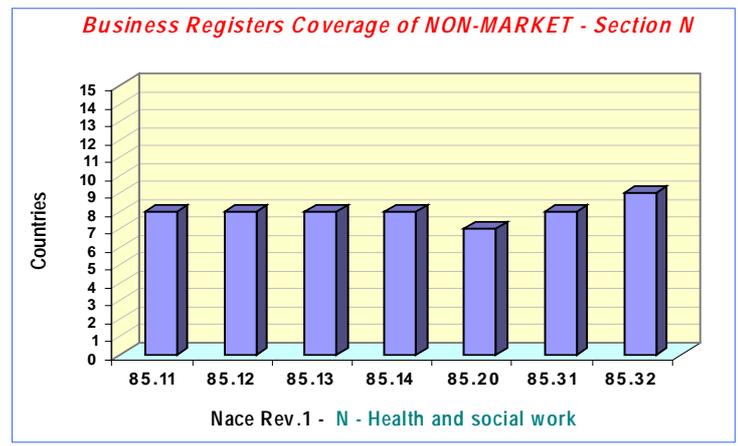
The situation related to the *institutional units* is good. The only two statistical units do not observed at all are *the unit of homogeneous production* and *the local unit of homogeneous production*.

Some Countries use other own statistical units different from those of Regulation.

As concerns the MNO the coverage in the register of market and non-market sector, it seems that it is not important this distinction, in fact the coverage seems to be equal for all Countries and dependent only from the typology of

economic activity not from the difficulties related to the nature of the unit (market or non-market). Probably this occurs because this characteristics (introduced by ESA with 50% criterion) can be defined only ex post and a priori all this units are covered in the business register if they can be observed in survey or administrative files.





Communities Advisory Boards, Municipal Councils, Managerial Entities of the Compulsory Social Security), since the enterprise is not in the register, the corresponding local units are not included either.

**Luxembourg** doesn't exclude any particular area, but there might be areas where the coverage is less (e.g. all doctors of medicine).

**Denmark** declares that, in principle, the Business Register (based on public registers in combination with statistical registers) covers all activities, also the non-profit, non-market and public sector, and all enterprises, also small ones are included.

In **Austria, Germany, Sweden, Belgium, Italy, Spain** and **Denmark** self-employed without employees and with activities that are not subject to VAT are recorded in the business register, in many cases on the basis of information from income tax files.

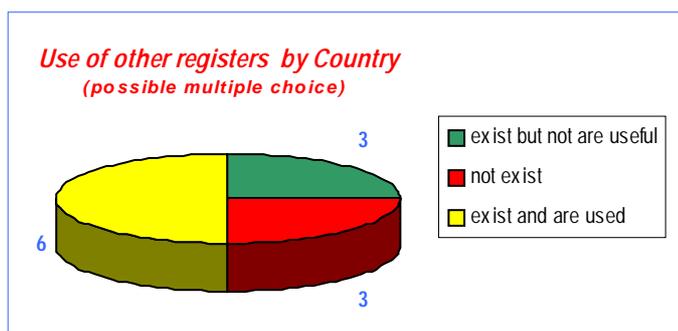
In **Netherlands** the area of health care exist registers of professionals like doctors, midwives, physical therapists, which are not compatible with the business register. In so far these professionals work alone or in a partnership without paid personal, they are not included and - cause of the structure of the data collection. A possible source is the register of Tax department.

### c) use of other registers to cover difficult areas

**France, Sweden** and **Luxembourg** do not indicate other registers.

**Germany:** registers of public bodies which have autonomous set of accounts: a) public bodies or private ones if the public share, both direct and indirect, is more than 50% of the nominal capital or of the right to vote; b) bodies which are not recognised as independent legal entities, maintenance costs of which are charged to Municipalities and Regions (so called public corporation for instance public transport enterprises).

**Netherlands:** for purposes of agricultural statistics CBS-Netherlands gets from the Agricultural Economical Institute of the Netherlands files with data of all agricultural enterprises. It is for several reasons not possible to make links between these files and our business register. In the area of health care exist registers of professionals like doctors, midwives, physical therapists, which are not compatible with the our business register. There are also data collections in other areas like lawyers, insurance agents and so on. In so far these professionals work alone or in a partnership without paid personal, they are not



included and - cause of the structure of the data collection - not included in the official business register. A possible source is the register of Tax department. In case that autonomous professionals (medical specialists, lawyers, artists and so on), who are not included in the files of the Chambers of Commerce, have paid personnel, then sources for this information are institutions for the social security.

**Austria:** there is only a register on hospital activities.

**Belgium:** other public or private registers exist and were used in a perspective of exhaustivity in terms of units and covered areas.

**Italy:** the statistical register on private institutions (ASIP) is not yet official but in principle it collects all the specific registers on those units existing by special laws and fiscal regulations. A specific legal form for NPIs does not exist, so that many kinds of different legal forms are suitable for ASIP. The normative can be deduced from different sources: Civil Code, Direct Tax Law, Sectorial Laws, Agreement between Italian State and Roman Catholic Church, Special Laws.

**UK:** charities register; Companies House registers some non-trading corporate businesses. Other registers exist for specific purposes.

**Spain:** does not know for sure whether there are other registers that fulfil the minimum quality conditions in the matter of updating and completeness which are required for statistical research.

**Denmark:** there are other registers, statistical or public, which include information which is not in the Business register, but these are more specific and the units are often others than the statistical ones. In any case the coverage of the Business Register is very close to complete.

d) the allocation of government produced services allocated in MNO sections (NACE L versus NACE M or N) and the interpretation given to the concepts of 'enterprise' and 'local unit' in particular in relation to government produced services allocated in MNO sections

Seven Countries out eleven (**Germany, Netherlands, Sweden, Austria, Belgium, United Kingdom, Luxembourg**) consider the government units producing services allocated in MNO sections (for example public schools, hospitals and museums) as an enterprise classified to the relevant class of NACE Rev.

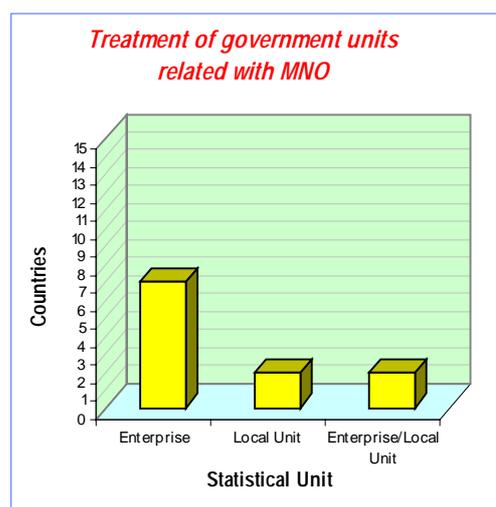
Two Countries consider the government units producing services allocated in MNO sections as a local unit performing a secondary activity of the main statistical unit which is allocated in section L of Nace:

**Italy** in the case of public schools, hospitals and museums but this Country is changing this view and is going to treat them as enterprises in the MNO sections;

**Denmark** treat a County as enterprise in section L and as LKAU the county hospital in section N.

Other two Countries consider the government units producing services allocated in MNO sections as enterprise or as local unit varies according to the situation:

**France** considers, as an enterprise the secondary schools and as a local unit performing a secondary activity of the main statistical unit which is allocated in section L of Nace the primary schools (treated as local unit of town hall); in **Spain**, generally, account is taken of the local units belonging to enterprises classified in Nace section L, which are therefore not registered. Nevertheless, it may happen that Government Authorities grant a status of autonomous management to some agencies, which are consequently considered as enterprises classified in the sections M, N, O. Spain considers, as an enterprise: a Ministry, a Municipal Council, a Governmental Advisory Board of an Autonomous Community, the National Health Institute, an Autonomous Community Health Service, (all of them included in the Nace L Section and therefore not registered); and it considers, as a local unit performing a secondary activity of the main statistical unit which is allocated in section L of Nace: public schools, health centres or national health clinics, administrative management centres; when the responsible Entities are granted a status of autonomous management (in terms of the Spanish Administration, Autonomous Administrative Agencies are created) they are considered independent Enterprises, registered with their activities and all their local units (this is the case of Universities).



The Council regulation No. 2186/93 on business registers, states, in article 3, that the inclusion of local units dependent on enterprises falling within section L of Nace Rev.1 shall be optional and all these four Countries include these local units performing a secondary activity of the main statistical unit which is allocated in section L of Nace in their business register.

The definitions of enterprise and local unit in the government sector adopted by **all** respondents are not different from those stated in the Council Regulation on statistical units.

e) methodology adopted for the attribution of employment data concerning the government units

Employment data is delivered from:

- the file of Labour Administration (compulsory social security) for every local unit independent of the attribution to its legal unit or its enterprise. Employment data is recorded in the register for each unit (**Germany**);
- observations of the payroll, specified for each enterprise (**Netherlands**);
- survey on local collectivities. A study is currently being carried out as to use payroll data for local employment in Government bodies (**France**);
- RSV once a year in the case of enterprise and from two exclusive register surveys in the case of local unit (**Sweden**);
- ministries for public schools, nursery and infant schools (**Austria**);

- registers of the employers of the social security (**Belgium**);
- the observation of the payroll of different government units: central and local units included in L section and finally data re attributed to the local units in M section (for example for public schools) (**Italy**);
- the returns for the enterprises through local unit responses or, if this way is not available, from payroll information (**UK**);
- administrative data (two years ago it tried to use the payroll files, together with other sources from the Ministry of interior, Ministry of education, even telephone books, and for some other cases where no administrative data was available, it used telephone calls, official letters to gather the information; this exercise can quite easily be done in a small country, but it might be more difficult for larger countries) (**Luxembourg**);
- the business register does not include section L and hence no employment either so the aggregates associated to Governmental Units are obtained from the National Accounts and with information collected by the General Auditing of the State (**Spain**);
- employment data are derived from payroll data in the case of enterprise; for LKAUs it has detailed information about the employees so that the LKAU-employment may of course be aggregated to the enterprise level (**Denmark**).

#### f) non-profit organisations in the business registers

**Germany** until now does not covers MNO.

In **Netherlands** non-profit organisations as unions and foundations are registered in files of the Chambers of Commerce, so as all other legal units. The files of the Chambers of Commerce are sources for business register, in which all legal units get included. Excluded are organisations as unions and foundations without paid personnel.

In **France** non profit organisations have to be declared to government authority, but they are locally registered without any recording in a local or central database. The business register ignores non-profit organisations unless they would employ persons or pay taxes, or ask for registration on a voluntary basis. As a consequence, those organisations are mainly out of scope of the register, and therefore of the business statistics. In 1999 non profit organisations receiving transfers from State, regional or local government bodies will be also registered.

In **Sweden** a general criteria for being registered is either an indication from VAT Register or that the unit has employees. There is an underestimation of the number of non-profit organisations without employees.

In **Austria**, until now in the BR only a small part of non profit organisations (primary education and general secondary education) is covered. There aren't other specific registers for non profit organisations. An estimate on the percentage of coverage is not possible.

In **Belgium** the BR integrates several administrative registers. The non profit organisations are treated like the other units present in the administrative sources.

In **Italy** a general criteria for being registered is either an indication from VAT Register (fiscal code) or that the unit has employees. Italy has two kinds of Registers, one for the Enterprises (named ASIA), which covers 100% of the market units, and another one for the Public and Private Institutions (named ASIP-ASIPR).

In **UK** non-profit organisations are classed as Legal Status 7 on the register. No other specific registers are used, except a pension funds register which covers some non-profit organisations. The register covers approximately 1.93 million enterprises, but just covers those that are registered for VAT and/or PAYE. The Department of Trade and Industry produces estimates of all enterprises in the UK (including small sole proprietors) by supplementing the business register data from other sources (labour force survey, incomes survey). The figure for 1998 is 3.66 million. Therefore the register covers about 53% of enterprises in the UK, representing nearly 99% of gross domestic product.

In **Luxembourg** all non-profit organisations, as far as they are legal units, are covered by register. Sometimes it is difficult to find out what their activity is, or if they are still active or sleeping units. This especially for units with no employees and/or no turnover. The quality of data stored it is for sure less good than that for corporate companies.

In **Spain** in the first place, non-profit institutions adopt specific legal aspects which are not, however, characteristic of said institutions only. Taking this into account, they may perform independent economic activities within the sections M, N and O that are not exempt from the corresponding income tax returns. Moreover, they have the legal capacity to engage staff whose registration appears in the social files. Consequently, their inclusion in the register is similar to that of other units. There is no evidence of specific registers for non-profit institutions such as 'associations' or 'Non-Governmental Organisations'. However, according to some information, the units are not adequately updated, the number of 'withdrawals' thus being greatly 'inflated'.

The **Danish** business register is updated from administrative sources (mainly Tax Register). Non profit organisations, which are registered by tax authorities, are entered in the business register. The business register covers an estimated 97% of the total population of units.

**g) main fields records and information in BR for each kind of statistical unit**

	<b>Enterprise</b>	<b>Local Unit</b>	<b>Legal Unit</b>	<b>Other Unit</b>
<b>Germany</b>	Identity number, address, identity number in the VAT-register, identity number in the register of the Labour Administration, legal form, date of birth (not at present), date of death, status of activity, number of employees, number of persons employed (only if available from statistical surveys; the number of self-employed persons is included), turnover, register of origin, main activity. (For statistical purposes the "enterprise unit" is defined as the <i>smallest legally autonomous unit keeping accounts pursuant to commercial or tax law, and its characteristics are stored together with those of the legal unit in the business register.</i> )	Identity number, identity number of the enterprise, address, identity number in the register of the Labour Administration, date of birth (not at present), date of death, status of activity, number of employees, number of persons employed (only if available from statistical surveys), main activity	See the unit "enterprise"	
<b>Netherlands</b>	-			
<b>France</b>	Economic consistency	Address, number of employees, main activity, date of creation, of discontinuation	Name, address of headquarter, legal form, main activity, date of creation, discontinuation, number of employees, turnover, number of local units	
<b>Sweden</b>	VAT-codes, Employer-codes, sector, ownership, legal form, date of birth/death, status codes, number of person employed, principal activity, secondary activities	Addresses, number of persons employed, principal activity, secondary activities, geographical codes	Name, addresses, legal form, date of birth/death, status codes	
<b>Austria</b>	Identity number, address, mailing address, NUTS-Code, identity number in the Commercial Register, legal form, status of activity, date of birth/death, number of persons employed, number of self employed persons, main activity, secondary activities, turnover, register of origin. Remark: In the Austrian BR the "enterprise" and the "legal unit" are stored in the same physical unit. Therefore the enterprise includes the characteristics of the unit "enterprise" and the "legal unit"	Identity number, identity number of the cost account unit, identity number of the enterprise, address, NUTS-Code, mailing address, status of activity, date of birth/death, number of employed persons number of self employed persons, main activity, secondary activities, auxiliary activity, identity number of the Federal Economic Chamber, register of origin	See the unit "enterprise"	<b>Cost account unit:</b> in most cases equal to kind of activity unit or local kind of activity unit. In some cases they are regional limited kind of activity units. The Cost account unit is used for STS-surveys. Characteristics: See the unit "enterprise"
<b>Belgium</b>	The information registered rated are the compulsory information of the Council Regulation	The information registered are the compulsory information of the Council Regulation; furthermore, we have specific information according the source of the legal unit namely the language, the legal situation		<b>Establishment:</b> locality, main activity, number of employees
<b>Italy</b>	VAT code, legal form, date of birth/death, status of activity, number of employees, number of persons employed, number of self employed, turnover, number of local units, register of origin, main activity	Address, number of employees, number of persons employed, number of self employed, main activity		
<b>UK</b>	Number of local units / VATs / PAYEs attached, region, employees/ment, turnover, classification, legal status, address details	Employees/ment, classification	Classification, turnover or employment	
<b>Luxembourg</b>				

<b>Spain</b>	Complete identification and location, classification (main economic activity) size (number of wage earners and stratum of the income turnover), situation of the unit (alive or dead) and dates of the activities' beginning/end	Similar variables, except the indicator 'income turnover'	Legal identifier and name, complete mailing address, the unit's code of origin and legal form
<b>Denmark</b>	VAT code, legal form, date of birth/death, status of activity, number of employees, number of persons employed, number of self employed, turnover, number of local units, register of origin, main activity, secondary activities, references to legal units, address, historic data	Date of birth/death, status of activity, number of employees, number of persons employed, number of self employed, main activity, secondary activities, references to enterprise, address, historic data	VAT code, legal form, date of birth/death, status of activity, number of employees, number of persons employed, number of self employed, turnover, register of origin, main activity, secondary activities, references to enterprise units, address, owners, historic data

#### h) work planned to improve the situation

- the use of VAT-files is under work and at the end of October 1999 the use of the file of Labour Administration will start; before the beginning of 2000 the register will contain all enterprises and local units of almost all mandatory sections of NACE Rev. 1 if their data is contained in administrative sources. Sections P and Q of NACE Rev. 1 are excluded (**Germany**);
- development of a single business register with a full coverage (**Netherlands**);
- is currently reviewing classifications and definitions as to the public sector (**France**);
- to have turnover in the BR and not only the variable "number of employed" that is the only data receivable from external sources (**Sweden**);
- to use of VAT data and the social security register, to improve the registration in the market-sector, the registration of the non market-sector (**Austria**);
- to obtain a better coverage of some self-employed without employees using administrative sources (**Belgium**);
- to cover the non-profit sector and non-market sector through a register ad hoc (**Italy**);
- the coverage of the register for MNO is considered sufficient for existing purposes (**UK**);
- an endeavour is made to benefit better by the administrative registers, specially those of the Social Security (**Spain**);
- to obtain information about self-employed from the Ministry of Health (**Denmark**).

#### **Conclusions**

For European countries to develop statistics on non-market services in the context of structural business statistics, in particular for MNO economic activities, three future lines of actions can be suggested:

1. find a common definition of total population of non-profit organisations regardless if market or non-market, as this is an ex-post concept. Table reported below summarising the register situation shows clearly the differences among countries. One possible solution is to consider units which have a fiscal code, or receive transfers from public bodies and are recorded in public registers;
2. share experiences in use nomenclatures for non-profit organisations (John Hopkins, CPC, COFOG, COPNI);
3. once found a common definition of population for non-profit organisations, to experiment model surveys with relevant variables. Some EU countries, but also other non EU (i.e Australia, New Zealand) launched yet some pilot surveys on these organisations, which can be tested in other countries.

Table summarising countries situation on business registers

11 out 15 Countries respondents	Areas not covered by the BR	Alternative sources for data	Work planned to improve the situation
<b>AUSTRIA</b>	<ul style="list-style-type: none"> <li>Non-market sector</li> <li>Non-profit organisations performing activities different from those of primary and general secondary education</li> </ul>	<ul style="list-style-type: none"> <li>In case of N Nace section, there is a register on hospital activities</li> </ul>	<ul style="list-style-type: none"> <li>Using VAT data and social security register to improve the coverage of non-market and market sector</li> </ul>
<b>BELGIUM</b>	<ul style="list-style-type: none"> <li>Sole-proprietor enterprises</li> <li>Some self-employed with no employees</li> </ul>	<ul style="list-style-type: none"> <li>Private and public registers are used</li> </ul>	<ul style="list-style-type: none"> <li>Using administrative sources to improve the coverage of some self-employed with no employees</li> </ul>
<b>DENMARK</b>	<ul style="list-style-type: none"> <li>All units (also non-profit ones) which are not registered by tax authorities</li> <li>Self-employed in health</li> </ul>	<ul style="list-style-type: none"> <li>There are but they are not useful</li> </ul>	<ul style="list-style-type: none"> <li>To obtain information about self-employed from Ministry of Health</li> </ul>
<b>FINLAND</b>			
<b>FRANCE</b>	<ul style="list-style-type: none"> <li>Non profit organisations whit no employees if not pay taxes and not ask for registration on voluntary basis and not receive transfers from public bodies</li> </ul>	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>Reviewing classification and definitions of public sector</li> </ul>
<b>GERMANY</b>	<ul style="list-style-type: none"> <li>Public body</li> <li>BR is under construction and it will not cover enterprises with annual sales under 32,500DM</li> </ul>	<ul style="list-style-type: none"> <li>Registers of public bodies</li> </ul>	<ul style="list-style-type: none"> <li>Use of Vat and Labour administration file</li> </ul>
<b>GREECE</b>			
<b>IRELAND</b>			
<b>ITALY</b>	<ul style="list-style-type: none"> <li>Non-profit and non-market sector</li> <li>Units with no employees and who are not in Vat register (with no fiscal code)</li> </ul>	<ul style="list-style-type: none"> <li>Specific registers existing on non-market, non-profit private and public institutions</li> </ul>	<ul style="list-style-type: none"> <li>Statistical register on private non-profit institutions (ASIPR) is under construction, statistical register on public non-profit institutions (ASIP) is yet set up</li> </ul>
<b>LUXEMBOURG</b>	<ul style="list-style-type: none"> <li>Self-employed with no employees (autonomous)</li> </ul>	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>None</li> </ul>
<b>NETHERLANDS</b>	<ul style="list-style-type: none"> <li>Sole-proprietors or non-incorporated partnership in A, M, N, O Nace sections with no employees</li> <li>Non-profit organisations (as unions and foundations) with no paid personnel</li> </ul>	<ul style="list-style-type: none"> <li>In case of A Nace section: Agricultural Economic Institute files not compatible with BR</li> <li>In case of N Nace section: registers of professionals (doctors, midwives, physical therapists) not compatible with BR</li> <li>In case of professionals with paid personnel: sources are Institutions for the social security</li> <li>In case of professionals with no paid personnel: possible source is register of Tax department</li> </ul>	<ul style="list-style-type: none"> <li>Development of a single business register with a full coverage</li> </ul>
<b>PORTUGAL</b>			
<b>SPAIN</b>	<ul style="list-style-type: none"> <li>L, P, Q Nace sections and local unit performing in other economic activities linked to enterprise which perform in the first three sections</li> </ul>	<ul style="list-style-type: none"> <li>There are but they are not useful</li> </ul>	<ul style="list-style-type: none"> <li>To benefit better by administrative registers specially social security one</li> </ul>
<b>SWEDEN</b>	<ul style="list-style-type: none"> <li>Units without employees if not obliged to pay VAT (so also non-profit organisations with no employees) and if they do not have an F-tax-card (self-employed has this card if it do business)</li> </ul>	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>Enlarging the variables present in the BR including also the turnover</li> </ul>
<b>UNITED KINGDOM</b>	<ul style="list-style-type: none"> <li>Non trading, non employing charities, sole proprietors, partnership with no employees who trade below the VAT threshold and not are registered voluntarily</li> <li>Non-profit organisations not registers for VAT or/and PAYE</li> </ul>	<ul style="list-style-type: none"> <li>Charities registers</li> <li>Companies house for some non-trading corporate business</li> <li>Other registers for specific purposes</li> </ul>	<ul style="list-style-type: none"> <li>None: the coverage of MNO Nace sections is considered sufficient for existing purposes</li> </ul>



The M-N-O Questionnaire  
Section: BUSINESS REGISTERS



Ref.: Council Regulation no. 2186/93 on Community co-ordination in drawing up business registers for statistical purposes

**Question A**

Please indicate in Table 1 what statistical units are included in your business register (yes/no) and give an estimate on what percentages of total population of units are covered by the business register.

Table 1

Statistical Units	BUSINESS REGISTER		%	OBSERVATIONS
	YES	NO		
A. the enterprise				
B. the institutional unit				
a. private and public companies, public corporations				
b. co-operatives or partnerships recognised as independent legal entities				
c. public enterprises which by virtue of special legislation are recognised as independent legal entities				
d. non profit institutions recognised as independent legal entities				
e. agencies of general government				
f. quasi-corporate enterprises				
C. the enterprise group				
D. the kind of activity unit (KAU)				
E. the unit of homogeneous production (UHP)				
F. the local unit				
G. the local kind of activity unit (local KAU)				
H. the local unit of homogeneous production (local UHP)				
UNIT 1				
UNIT 2				

**Question B**

How do you treat non profit organisations within the register? are there some specific registers used for non profit organisations?

Please give an estimate on what percentages of total population of units are covered by the business register.

**Question C**

Could you indicate *exactly what areas* are not covered in the register (difficult areas such as non-profit sector, non-market sector, public sector, or other groups such as small enterprises, sole-proprietor enterprises, etc.)?

**Question D**

Along side the official business register, do exist *other registers* which cover areas not covered in the business register?

**Question E**

Please indicate for each NACE class, whether the register covers the market part, whether it covers the non-market part, whether there are alternative registers and possibly which units are being used.

Nace Class	Register coverage			Other register		
	market	non market	units used	market	non market	units used
<b>M – Education</b>						
<b>80 Education</b>						
80.10 Primary education						
80.21 General Secondary education						
80.22 Technical and vocational secondary education						
80.30 Higher Education						
80.41 Driving school activities						
80.42 Adult and other education n.e.c.						
<b>N - Health and social work</b>						
<b>85 Health and social work</b>						
85.11 Hospital activities						
85.12 Medical practice activities						
85.13 Dental practice activities						
85.14 Other human health activities						
85.20 Veterinary activities						
85.31 Social work activities with accommodation						
85.32 Social work activities without accommodation						
<b>O - Other community, social and personal services activities</b>						
<b>90 Sewage and refuse disposal, sanitation and similar activities</b>						
90.00 Sewage and refuse disposal, sanitation and similar activities						
<b>91 Activities of membership organisations n.e.c.</b>						
91.11 Activities of business and employers organisations						
91.12 Activities of professional organisations						
91.20 Activities of trade unions						
91.31 Activities of religious organisations						
91.32 Activities of political organisations						
91.33 Activities of other membership organisation n.e.c.						
<b>92 Recreational, cultural and sporting activities</b>						
92.11 Motion picture and video production						
92.12 Motion picture and video distribution						
92.13 Motion picture projection						
92.20 Radio and television activities						
92.31 Artistic and literary creation and interpretation						
92.32 Operation of arts facilities						
92.33 Fair and amusement park activities						
92.34 Other entertainment activities n.e.c.						
92.40 News agency activities						
92.51 Library and archives activities						
92.52 Museums activities and preservation of historical sites and building						
92.53 Botanical and zoological gardens and nature reserves activities						
92.61 Operation of sports arenas and stadium						
92.62 Other sporting activities n.e.c.						
92.71 Gambling and betting activities						
92.72 Other recreational activities n.e.c.						
<b>93 Other service activities</b>						
93.01 Washing and dry-cleaning of textile and for production						
93.02 Hairdressing and other beauty treatment						
93.03 Funeral and related activities						
93.04 Physical well-being activities						
93.05 Other services activities n.e.c.						

**Question F**

With regard to the government units producing services allocated in MNO sections, how do you consider the units themselves?

For example, in Italy, these units have been treated, until now, as *local units performing a secondary activity of the main statistical unit which is allocated in section L of Nace*; now we are changing this view and we are going to treat them as enterprises in the MNO sections.

	Yes (use a tick)	No (use a tick)
As an enterprise		
As a local unit performing a secondary activity of the main statistical unit which is allocated in section L of Nace		
Other	<i>(please specify)</i>	

**Question G**

With regard to question F, please could you quote any example of your situation?

For example, in Italy public schools, hospitals and museums depend from Ministry of education, Ministry of Health, Ministry of Culture respectively and these units are treated as local units of their Ministries. Each local unit is allocated in MNO sections and each Ministry in L section of Nace.

	Examples
As an enterprise	
As a local unit performing a secondary activity of the main statistical unit which is allocated in section L of Nace	
Other	<i>(please specify)</i>

**Question H**

With regard to the examples reported in the previous answer, please may you explain briefly the methodology adopted for the attribution of employment data concerning the government units?

For examples, in Italy the employment data of public schools derive from the observation of the payroll of different government units: central and local units included in L section and finally data re attributed to the local units in M section.

**Question I**

Does your Institute adopt a definition of *enterprise* and *local unit* in the government sector different from those stated in the Council Regulation on statistical units? If yes, may you report these definitions?

**Question L**

May you describe, for each statistical unit considered in your BR, the *main* "fields record" (the typology of the fields and of the information that are in your BR for each kind of statistical unit)?

For examples, in Italy, our business register *ASA* indicates:

for enterprise: VAT code, legal form, date of birth/death, status of activity, number of employees, number of persons employed, number of self employed, turnover, number of local units, register of origin, main activity;

for local unit: address, number of employees, number of persons employed, number of self employed, main activity.

<i>Statistical units considered by the Council Reg. No. 2186/93 on BR</i>	<i>MAIN FIELDS RECORD</i>
Enterprise	
Local unit	
Legal unit	
Other <i>(specify)</i>	

**Question M**

As you know, the Council regulation No. 2186/93 on business registers, states, in article 3, that *the inclusion of local units dependent on enterprises falling within section L of Nace Rev. 1 shall be optional.*

So, with regard to the question F, if you answered that you consider the government units producing services allocated in MNO sections *as a local unit performing a secondary activity of the main statistical unit which is allocated in section L of Nace*, please indicate if these local units are included in your business register.

---

---

**Question N**

Do you consider self-employed without employees in sectors that are not subject to VAT (like health and education) in BR?

---

---

**Question O**

Could you specify the work planned to improve the situation of your BR in particular in the areas not covered in it?

---

---