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SERVICES IN DENMARK

1. Introduction
2. The development of the service sector in Denmark
3. The business register
4. General register based business statistics
5. Sector statistics for services
6. The national accounts and services
7. Development activities

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1. Introduction

The purpose of this paper is to give an overview of the most important official statistical sources covering the service industries.

The service industries are in this paper described as activities in ISIC 1968 major divisions 6-9.

The Danish activity nomenclature is based on ISIC 1968. It has 5 digits and the first four are (nearly always) identical with ISIC. The total number of groups on the most detailed 5 digits level are about 580. About 300 of these are service industries. 121 groups in ISIC division 6, 34 in ISIC division 7, 49 in ISIC division 8, 99 in ISIC division 9.

This detailed activity classification is used both in the business register and in the production of statistics but of course not always in the dissemination of statistics because of confidentiality.

Before describing the sources a very short overview of the development of the service sector in Denmark in the period 1966-1989 is given in section 2. Afterwards the necessary basis for a comprehensive statistical system - the business register - is described in section 3. General register based statistics are described in section 4 and statistics specific for the service industries are described in section 5. A short mentioning of the national accounts treatment of services is covered in section 6, and finally in section 7 the Danish development plans for statistics on service industries are described.

2. The development of the service sector in Denmark.

The rapid growth of the service sector has been a prominent feature in the advanced economies during the last 20-30 years.

In table 1 and 2 the development of the Danish service sector is shown (defined as ISIC-major divisions 6-9). The figures come from the national accounts.

In table 1 the development in total employment (number of persons) is shown while in table 2 the development in gross domestic product in factor cost is shown. The figures cover the period 1966-1989 (1989 preliminary).

The following main trends are derived from the employment figures in table 1.

- The total employment has risen from 2.237.200 persons in 1966 to 2.577.300 persons in 1989, i.e. a growth of 15,2%
- The service industries has had a growth in the period of 53,6% composed of a growth in government services of 163,5% (from 296.100 persons in 1966 to 780.300 persons in 1989) and a growth in services excl. government services of 14,0% (from 824.400 persons in 1966 to 940.200 persons in 1989).
- The primary and secondary sector has shown a decrease in total employment of -23,3% (from 788.700 persons in 1966 to 703.400 persons in 1989).
- Employment in service industries has risen from 50,1% of total employment in 1966 to 66,7% in 1989.
- But this rise is due only to the rise in government services which has risen from 13,2% in 1966 to 30,3 in 1989.
- While the service industries excl. government services has had approx the same share of total employment in 1966 and 1989 (36,9% versus 36,4%).
- But since the share of the primary and secondary sector of total employment has fallen from 50% in 1966 to 33,2% in 1989, the service industries excl. government services as a percentage of total private sector employment has risen from 42,5% in 1966 to 52,2% in 1989.
- The development of the subgroups of the service industries in very different. Producer services show a sharp rise from a share of 4,3% of total employment in 1966 to 9,3% in 1989. Distributive services show a modest fall from 21,3% in 1966 to

18,0% in 1979 (due solely to a fall in retail trade employment). Personal services show a fall from 11,3% in 1966 to 9,1% in 1989 (due mainly to a fall in domestic services).

3. The business register

A precondition for a good, integrated business statistical system is a good business register. The purposes of such a business register are

- 1) to ensure a coverage of all business units which is complete and does not overlap
- 2) to form the basis of random samples and aggregations
- 3) to make background variables (e.g. kind of economic activity, municipal code and owner) available, especially for material obtained from administrative registers, and thus enable a consistent and systematic utilization of these variables in the production of statistics
- 4) to form the basis of questionnaires

In the Danish business register the basic unit is the legal unit (of which there is about 450.000). Besides the legal unit the business register contains the local, physical unit (the workplace) and its connection with the legal unit.

The donor registers for the legal units are the tax-authorities "SE-register" and the customs authorities "VIRK-register". The administrative units in the donor registers will normally be identical with the legal unit, but subregistrations and common registrations may appear in both registers - and not congruent between the two donor registers. These administrative units will be in the business register too.

The donor registers are at the moment two different registers with two different numbering systems for identification, but a close cooperation has recently been established, and it is planned from 1/7-1991 to launch a common identification number

(equal to the identification number in the SE-register).

Monthly updates are received from the customs authorities and every second month from the tax authorities. Besides these updates the respective statistical departments continually supply corrections to the information in the register, especially concerning the industrial classification.

The workplace data in the business register is provided and updated primarily by Danmarks Statistik. As regards the private employers an annual questionnaire based survey is carried out with the object of supplementing and updating the registrations of local workplaces. Moreover a current updating takes place in connection with the current statistics production.

Data on public sector workplaces are derived directly from the public sector pay systems.

The coverage of legal units is very high - in practice complete. This is due to the fact that almost all exchanges of goods and services are subject to VAT, and the units are therefore included in the VIRK-register. Some services are not subject to VAT (passenger transport, financing, insurance, medical and dental services and teaching e.g.) but these services are subject to another tax-scheme (the AMBI-scheme) administered by the customs authorities and therefore included in the VIRK-register anyway. The lower threshold for VAT-payment is very low too (10.000 dkr. on an annual basis).

The most important types of data in the business register are:

- Identification number
- Name
- Address
- Telephone number
- Ownertype
- Registration numbers other than the identification number
- For unincorporated enterprises: name and CPR-number of responsible owners
- Dates
- Kind of activity

In addition to these structural data, information on turnover and number of employees derived from the register based business statistics are included:

On enterprise level quarterly data concerning number of full time employees.

On enterprise level annual information on total turnover.

On workplace level annual information on number of full time employees.

The service industries are no special case in the business register. The coverage of these industries is (almost) complete and the units have the same structural data and employment/turnover data as other industries.

4. General register based business statistics

Concurrently with the construction of the business register system by means of administrative registers as donor registers some register-based business statistics have been set up. The primary data for these statistics are generally data supplied by the same administrative authorities which supplies data to the business register.

The most important register-based business statistics are:

VAT-statistics

ATP-statistics

The workplace project with derived statistics

SLS-E statistics

Accounts of joint stock companies

The VAT-Statistics

The VAT-statistics is based on the VAT statements from business units submitted to the customs authorities together with information from the

business register. The business enterprises' statements contain information on VAT payable and VAT receivable to the customs authorities as well as VAT-exempt exports. These amounts can be directly converted into turnover, purchases and VAT-exempt exports, as there is only one VAT rate in Denmark.

Purchases comprise purchases of raw materials as well as ancillary materials and purchases of investment goods.

As regards the non-agricultural industries the period of settlement is usually every quarter, while agriculture, fishing etc. settle VAT every 6 months.

As data from the customs authorities are received on single individual level, where each unit is identified by a VIRK-number, which is included in the business register, the material can be linked to the business register, and a number of structural variables can be attached to each accounting unit (e.g. address, owner, kind of activity).

Quarterly statistics is published for the non-agricultural industries 3-4 months after the quarter and more detailed annual statistics for all industries is published 12-15 months after the year in question.

Almost all exchanges of goods and services are subject to VAT. This means that the VAT statistics cover a long row of industries for which normally no collection of statistical information is carried out (especially service activities). Therefore in Denmark the VAT statistics is considered of great importance both as a source of information for evaluating the general economic development and as sole information source for many activities.

ATP-Statistics.

The quarterly ATP-statistics of the amount of work performed by the ATP members is compiled on the basis of information from the Labour Market Supplementary Pension Scheme (ATP) concerning its quarterly receipts of ATP-contributions from employers and on the basis of information from the business register. The unit of enumeration is the

employers' registration numbers in the ATP-system. These are identical with the previously mentioned SE-numbers from the tax authorities.

All employees aged 16 to 66 years, who are employed with an employer for at least 10 hours a week (43 1/4 hours a month) are covered by this scheme. The size of the ATP- contributions - of which the employers pay 2/3 and the employees 1/3 - depends on the number of hours worked with the same employer during a week or a month.

Data on kind of activity and type of ownership is derived from the business register and used in the ATP-statistics.

The statistics shows the number of registration units (employers), number of full-time employees and a classification of the information by industry and type of ownership.

These statistics has been compiled since 1978. Preliminary results are published 7 weeks after the quarter (covering 95-97% of the payments), while final results are published 5 months after the quarter.

The workplace project with derived statistics

The purpose of the workplace project is on one hand to split all legal units in establishments (workplaces), on the other to connect all employments to a workplace. The project is split in a private sector and a public sector because of different sources. For employments in the public sector the source material is reports to the public pay systems. For the private sector the source material is the employers reports of wages for every employment to the tax-authorities.

On the annual salary slip, which all employers submit to the tax authorities for each employee, the employer indicates the local workplace, where the employee was last employed.

This information appears on the tax authorities' salary information register, the COR-register. A copy of this register is made available for DS.

In addition to the workplace identification (the SE-number plus the workplace code), the salary declaration slip contains e.g. information on the

employee's CPR-number, period of employment, earnings of the employee, and ATP-contributions for each employee. This material is linked with the workplace identification number from the business register, and data on each workplace's kind of economic activity, location and type of ownership are added. Ultimately the material is linked with the separately collected information for the public sector.

This material enters into both the register-based workplace statistics and the register-based workforce statistics.

The register-based workplace statistics contains for workplaces with employees a description of the total number of workplaces, their kind of economic activity and their geographical-and size distribution. The statistics contains both yearly figures and figures relating to a certain point in time, namely ultimo november.

The yearly figures contain information on number of workplaces with employees in the course of the year, number of full-time employees and total yearly wage payment. This information is distributed on detailed kind of activity and on municipalities.

The ultimo november figures contain information on number of workplaces with employees ultimo november, number of employments and geografical and kind of activity distributions thereof.

The register-based labourforce statistics which is a personoriented, yearly, structural statistics on the total labourforce and employment contains for each single person the variables education and sex, age, permanent address plus other demographic variables fetched from the population statistics and with the following branch and labour-market informations: full time/part time, insurance category, occupation, primary and secondary employment, kind-of activity etc.

The source material is extracts from a series of administrative and statistics registers - among others the output from the before mentioned workplace project - which can be matched because of the unique identifier of every single person - the CPR-number. The content of the final register based

labour force statistics is fixed after a long series of matches and fixed priority rules between the source registers.

SLS-E statistics.

Starting with the income year 1986 all enterprises and establishments are liable to submit information from the income tax return form and the annual accounts to the tax authorities on a special questionnaire. The standardised information from these questionnaires are entered on the SSD-register in a special EDP register system (SLS-E), where each unit is identified by the previously mentioned SE-number, i.e. the units can be linked with the units in the business register.

From 1988 the population who is liable to submit questionnaire-based information has been considerably reduced, as business units with a turnover of less than DKK 500,000 have been exempted from this duty. Moreover, companies quoted on the stock exchange and partnerships are also exempted from this duty. However, the material still covers some 130,000 enterprises of the total of around 450.000 and Danmarks Statistik hopes to be able to use these as basis for accounts and investment statistics covering the whole business sector and not only some selected industries which now are covered by questionnaire-based surveys.

Preparatory investigations have started in 1989 on basis of the 1987 material. These have shown promising results. Examples of comparison between the material from SLS-E and the sector statistics on manufacturing industries (table 3), wholesale trade (table 4) and retailtrade (table 5) is shown in the annex.

Accounts of joint stock companies

For joint stock companies a yearly statistics containing information on profit and loss and balance sheet data is published.

The data is based on the official accounts which the companies are obliged to deliver to the official register and control authority "Erhvervs- og Selskabsstyrelsen".

Included in the statistics are companies with more than 2 mill. dkr. in sharecapital (for building and construction more than 1 mill. dkr. in sharecapital and for manufacturing industries more than 20 employees). This means that approximately 6000 companies out of a total of approximately 60000 are included in the statistics.

Due to the different accounting methods permitted, the profit and loss data starts with "results before financial items and before depreciation" and includes a specification of the different financial items. The balance sheet data are considerably more disaggregated.

5. Sector statistics for services

ISIC division 61 Wholesale trade

An annual profit and loss statistics for the wholesale trade is compiled. It is questionnaire based. The survey unit is both the enterprise and the workplace. If an enterprise has more workplaces (which normally is not the case) it will receive both a subquestionnaire for each establishment (or eventually each kind of activity unit) and an "assembly scheme" containing both the information from the subschemes and supplements with information which can only be given for the enterprise as a whole.

The population consists of enterprises and establishments in the wholesale trade except Agents, Auctioneering and Commission business. All enterprises with an annual turnover based on the VAT-statistics greater than 11 mill. dkr. is covered, i.e 4000 enterprises out of the population of 27.000. As the name indicates is it only a profit and loss statistics with no balance sheet data.

ISIC division 62 Retail trade

An annual profit and loss statistics for the retail trade based on the same general principles as for the wholesale trade is compiled.

The population consists of enterprises and establishments in the retail trade with the exception

of units carrying out activities where there are difficulties in the limitation to the wholesale trade (e.g. gasoline service stations, heating fuels, pharmacies) or where the units are small (e.g. art and antique shops, gift shops). Moreover retail enterprises with an annual turnover below a certain branchspecific limit (approximately 500.000 dkr.) are excluded too.

All combined enterprises, i.e. enterprises with more than one establishment enter the statistics. Among the uncombined enterprises a representative sample of about 15% is drawn. The sample data is afterwards blown up to the whole population by help of the turnover data in the VAT-statistics in the relevant branches.

The monthly index of retail trade is calculated on the basis of a representative sample of retail trade enterprises. 4.600 out of a total of 40.000 enterprises in the sample, but these units cover 66% of the turnover in the covered branches. Retail trade enterprises dealing in gasoline, cars and heating fuels are not covered while bakeries are included although their branch are in manufacturing industry. The reporting unit is the enterprise, but an enterprise with workplaces in different retail branches reports for each single kind of activity unit. The index is a value index which is converted to a volume index by using the consumer price index.

ISIC division 63 Restaurants and Hotels

Information is collected on number of nights spent on night accomodation places with a distribution on geographic area and nationality of the persons. Three different statistics are produced:

Nights spent in Hotels etc with 40 or more beds. Besides a geographical and nationality distribution figures on capacity utilization is produced.

Nights spent on camping sites.

Nights spent in holiday dwellings rented through Danish agents

ISIC division 71 Transport and Storage

The statistics concerning this sector comprises ressources (infra structure, material), output (the transported quantities and the driven distance) and economic and other aspects. But the statistics is very inhomogeneous with great holes, especially concerning economic data.

711 Land transport

Goods transport on trucks. These statistics is split up in two parts. The first part concerns Domestic road transport of goods by Danish trucks; the other part concerns international road transport by Danish trucks. The domestic goods transport is based on a sample of 3.500 trucks out of 41.000 trucks registered in the Central register for motor vehicles. The results are grossed up to the population. Each truck reports its transport activities during a week. The international goods transport is calculated on the basis of information from the foreign trade statistics.

A summary statistics concerning railway services is collected.

712 Water transport

The shipping trade statistics comprises:

A statistics on registered ships of at least 20 GRT.

A statistics on earnings from Danish ships in foreign seas. The earnings are distributed on type of freight and all combinations to and from 20 geographic areas.

A statistics on Shipping on major Danish ports.

A statistics on Ferry service with passengers, motor vehicles, goods and passengers.

Profit and loss statistics for the shipping trade. It covers all private owned shipping companies with a tonnage greater than 20 GRT. Shipping companies, which are a part of an industry- or trading

company, and only transport own products are excluded. The profit and loss data comprises only revenues and expenses in connection with shipping activities.

Accounts for private, municipal and state owned harbours, both profit and loss and balance sheet data.

713 Air transport

A summary statistics on registered civil aircrafts, passengers departing on charter flight tours and air traffic at Danish airports is compiled.

719 Services allied to transports

A statistics on packaged tours sold by travel agencies in Denmark is published (number, value, duration, means of transport and destination).

ISIC division 72 Communications

Based on reports from state owned or concessionary companies summary figures for Postal and telegraph services and for Telephone services are published.

ISIC division 81 Financial institutions

This division is covered by a network of information describing the different activities. The material is compiled from a series of sources: "The Central bank", the state supervisory organ for the financial and the insurance sector "Finanstilsynet", The ministry of Finance, the single institutions acting in the sector etc. For the units under supervision and the other major enterprises Profit and loss accounts and balance sheets are published. Activities such as Holding-, investment - and financing are not covered except that for the larger finance companies a description of their activities, especially their leasing activities is compiled yearly.

ISIC division 82 Insurance

The same good coverage as under the previous division 81. Only the smaller enterprises are not covered by the supervisory body "Finanstilsynet".

ISIC division 83 Real estate and business services

As the main rule this division is not covered by official statistics, except of course by the general register based statistics.

**ISIC division 91 Public administration and defense
92 Sanitary and similar services
93 Social on related community
services**

For these divisions information from the public sector finances are available.

For the activities outside the public sector no statistical information are collected.

ISIC division 94 Recreational and cultural services

For cinemas, films, theatres and museums Danmarks Statistik collects information mostly of quantitative character. The rest of the division is not covered by official statistics, except general register based statistics.

ISIC division 95

This division is not covered by official statistics, except by general register based statistics.

6. The national accounts

In the Danish national accounts there are 117 branches. 22 of these are in the service industries (with a further split of government services in 8 subgroups). The data sources for the national accounts are to a great extent the official sources mentioned in the preceeding chapters, but a lot of supplementary information are needed to fill in the

holes not covered by official statistics, and these holes are to a great extent in the service industries. But the same data variables are contained in the national accounts for the service industries as for e.g. the manufacturing industries.

The main principle behind the Danish national accounts is - said very briefly - an in principle independent determination - of supply and use of a great number of commodities - i.e. goods - and servicegroups of which there are approximately 2.500 - and since they do not balance initially a central balancing system secures afterwards the balancing.

Out of the 2.500 commodities about 300 are services produced by the 22 service industries. The national accounts commodities for services are in general defined by the most detailed service branches in the national version of the ISIC 1968. For these 300 services a complete, yearly balance is produced showing production and use (input in the 117 branches, private consumption, government consumption, exports). The balance is produced in both current and constant prices. This is a valuable information in itself and gives furthermore a lot of possibilities for analyses of the impact of the service sectors on the functioning of the economic system e.g. in input/output analyses.

In table 6 and tabel 7 commodity balances in current prices for services produced in "Business services" and "Household services, excl. repair of motorvehicles" for the year 1986 are shown.

7. Development activities

In 1989 Danmarks Statistik had to cut down its activities because of budgetary restraints. The cuts hit some of the traditional business sector statistics severely. This was the case with both the agricultural statistics and the statistics for manufacturing activities. To make this acceptable the general business statistics with broad applications had to be strengthened. Another reason for Danmarks Statistiks concentration on the general register based statistics was that the traditional sector based statistics had not followed the changes in the business structure, so

that there was an insufficient coverage of the private service industries.

This imbalance in the coverage could only be overcome in an economically manageable way by concentrating on more and better general business statistics.

Therefore the priorities of Danmarks Statistik for the next years are to

- 1) establish a new business register system with improved contents and functions
- 2) improving and integrating the existing general register based statistics
- 3) launching new general register based statistics

Re 1) The business register project which started in 1989 and runs until the end of 1992 will not be described here, but the considerable resources put into the project are expected to give positive results on several points: Firstly the improved and enlarged data content will in itself be an important statistical data basis covering the needs of the general register based statistics and forming basis as selection and aggregation basis for sector statistics. This means that the register will be the coordinating instrument, which makes it possible to integrate the different statistics produced, and by these means make life much easier for the national accounts people too. Secondly it is planned to establish a yearly structural statistics and a "demographic statistics" on births and deaths of business enterprises directly on the basis on the register.

Re 2) The first phase consists of an integration of the register based labour force statistics and the register based workplace statistics to a general sector employment statistics.

The next phase is to change the basic unit in the register based statistics - the administrative unit - to the basic statistical units in the business register. This phase is a precondition for

The third phase which is an integrated business statistical program combining employment and wage information from workplace based statistics with

turnover, value added and other economic information from the economic statistics.

Re 3) With this is especially meant the work on a general register based accounts statistics based on the SLS-E material and integrated with the accounts statistics produced for the different sectors.

A project which has to be finished within 2-3 years is the introduction of NACE Rev1 in the business register and in the production of statistics. The new Danish activity nomenclature will be identical with NACE Rev1 on the first four digits, but Danish subdivisions will be defined by using two extra digits. A hearing round will be carried out in the 4'th quarter of 1990, so that a final version can be available in the first quarter of 1991. It will probably be more detailed than the existing nomenclature - especially in the service industries, but not dramatically so.

Since there in many cases will be no one-to-one correspondance between the new and the old nomenclature two surveys are planned - in the autumn 1991 and 1992 - covering each between 50-75000 enterprises to ensure a correct kind-of activity coding. These surveys will include the service industries too. The procedure, the questionnaires etc are not fixed yet.

Regular questionnaire based investigations for the service industries are not planned at the moment.

So developing the statistics on the service industries (and to a certain extent on the other industries too) in Danish means developing the general register based statistics.

Table 1.

	Share of total employment				Total employment (1000 pers)	
	1966	1976	1986	1989	1966	1989
Producer services	4,3	6,3	8,9	9,3	95.4	241.2
Business services	2,3	3,4	5,1	5,3		
Bank & insurance	2,0	2,9	3,8	4,0		
Distributive services	21,3	20,6	18,3	18,0	478.5	464.5
Wholesale	4,9	5,6	5,0	11,0		
Retail	9,4	8,1	6,3			
Communications	1,6	1,8	1,8	1,8		
Transport	5,4	5,1	5,2	5,2		
Personal services	11,3	9,4	8,8	9,1	250,5	233,9
Hotel & Restaurants	2,0	2,1	1,9	2,0		
Private education	1,0	1,2	1,3	1,4		
Entertainm., culture	0,6	0,7	0,8	0,8		
Household services	4,1	3,6	3,3	3,3		
Domestic serv. etc.	3,2	1,4	1,0	1,2		
Dwellings	0,3	0,4	0,4	0,4		
Market services	36,9	36,3	36,0	36,4	824.4	940.2
Government services	13,2	24,0	29,4	30,3	296,1	780,3
Services	50,1	60,3	65,4	66,7	1.120.5	1.720.5
Agriculture etc.	14,7	9,3	6,7	5,8	328.1	153.4
Manufacturing etc.	35,3	30,4	27,9	27,4	788.7	703.4
Total employment	100	100	100	100		
Total employm.(1000 pers.)	2237.3	2380.4	2597.9	2577.3	2.237.2	2.577.3
Market services as % af private services	42,5	47,8	51,0	52,2		

Table 2.

	Share of total BFI				Total BFI	
	1966	1976	1986	1989	1966	1989
Producer services	5,7	6,9	8,8	9,2	3940	60306
Business services	2,7	3,3	5,6	6,0		
Bank & insurance	3,0	3,6	3,2	3,2		
Distributive services	25,9	23,4	21,5	21,5	17856	140020
Wholesale	8,5	8,8	8,8	13,4		
Retail	8,1	6,7	4,8			
Communications	1,8	1,4	1,8	1,6		
Transport	7,5	6,5	6,1	6,5		
Personal services	11,2	15,1	15,6	16,6	7767	107712
Hotel & Restaurants	1,3	1,2	1,3	1,4		
Private education	1,5	1,5	1,1	1,2		
Entertainm., culture	0,8	0,8	0,9	1,1		
Household services	2,9	2,7	2,8	3,1		
Domestic serv. etc.	0,8	0,6	0,7	0,7		
Dwellings	3,9	8,3	8,8	9,1		
Market services	42,8	45,4	45,8	47,3	29563	308038
Government services	12,9	19,8	20,8	22,7	8882	147380
Services	55,7	65,2	66,6	70,0	38445	455418
Agriculture etc.	8,8	5,5	5,2	4,7	6072	30803
Manufacturing etc.	35,5	29,4	28,2	28,6	24395	186335
Total BFI	100	100	100	100		
Total BFI (mio. kr.)	68912	225287	578526	672555	68912	672555
Market services as % af private services	49,1	56,6	57,8	61,2		

Tabel 3. Mining and quarrying and manufacturing.

1987	SLS-E	Manufact. statistics	SLS-E	Manuf. stat.
	Amounts in mio. kr.		Pct.	
Number of enterprises	16.068	3.132	-	-
Turnover, net	166.147,8	268.639,1	99,0	99,2
Variation in stocks	1.391,7	5,7	0,8	0,0
Prod. for own purposes and capit.	297,2	533,7	0,2	0,2
Other operating income	1.682,3	2.054,3	1,0	0,8
Raw materials	92.365,1	148.700,1	55,0	54,9
Other external charges	17.834,1	34.150,9	10,6	12,6
Wages and salaries	42.360,0	63.403,6	25,2	23,4
Indirect staff enumeration	1.785,2	3.409,2	1,1	1,2
Depreciation	5.853,3	9.004,0	3,5	3,3
Other current expenses	427,9	448,2	0,3	0,2
Result before financial items	8.893,3	12.116,8	5,3	4,5
Financial receipts	3.118,4	7.048,8	1,9	2,6
Financial expenses	5.617,9	8.436,1	3,3	3,1
Extraordinary items, net.	488,2	531,0	0,3	0,2
Result before tax	6.881,9	11.252,6	4,1	4,2
Fixed assets, total	56.613,3	87.787,7	44,0	41,7
Current assets, total	72.027,7	122.524,6	56,0	58,3
Total assets	128.640,9	210.312,3	100,0	100,0
Capital and reserves	38.720,4	72.855,6	30,1	34,6
Provisions for liabilities	7.225,9	11.362,8	5,6	5,4
Long term liabilities	24.805,2	38.505,2	19,3	18,3
Current liabilities	57.889,4	87.588,7	45,0	41,6
Total liabilities	128.640,9	210.312,3	100,0	100,0

Tabel 4. Wholesale trade statistics

1987	SLS-E	Trade statistic	SLS-E	Trade stat.
	Amounts in mio. kr.		Pct.	
Number of enterprises	15.596	4.039	.	.
Sales	195.186,5	286.414,5	100,0	100,0
Opening stocks	24.295,2	33.836,8	12,4	11,8
Purchases	151.915,1	232.429,2	77,8	81,2
Closing stocks	25.293,2	34.628,8	13,0	12,1
Gross profits	44.269,5	54.777,3	22,7	19,1
Wages, salaries etc	17.979,2	22.520,2	9,2	7,9
Indirect staff enumeration	1.474,0	1.594,7	0,8	0,6
Other operating expenses	16.908,3	19.936,4	8,7	7,0
Remaining profits	7.908,0	10.726,0	4,1	3,7
Rent paid on operating equipment	312,7	514,3	0,2	0,2
Depreciation on plant and equipment	2.365,3	3.129,2	1,2	1,1
Operating profit	5.230,0	7.082,4	2,7	2,5

Tabel 5. Retail trade statistics

1987	SLS-E	Trade statistic	SLS-E	Trade stat.
	Amounts in mio. kr.		Pct.	
Number of enterprises	26.465
Sales	107.324,8	156.033,9	100,0	100,0
Opening stocks	15.346,1	21.119,5	14,3	13,5
Purchases	80.977,7	119.788,5	75,5	76,8
Closing stocks	15.879,9	21.169,7	14,8	13,6
Gross profits	26.880,9	36.295,6	25,0	23,3
Wages, salaries etc.	11.428,7	16.591,3	10,6	10,6
Indirect staff enumeration	832,5	1.010,0	0,8	0,6
Other operating expenses	9.211,5	12.619,8	8,6	8,1
Remaining profits	5.408,2	6.074,6	5,0	3,9
Rent paid on operating equipment	191,7	164,6	0,2	0,1
Depreciation on plant and equipment	1.324,3	1.694,1	1,2	1,1
Operating profit	3.892,2	4.215,8	3,6	2,7

Table 6. Household services 1966

	Production	Imports	Intermediate cons.		Private consumpt.	Investment	Exports
			Private	Government			
002421 Shoe repairs	86,1	0,0	0,0	0,0	86,1	0,0	0,0
003624 Sewing machine repairs	390,0	0,0	0,0	0,0	390,0	0,0	0,0
003711 Radio and TV repairs	139,0	0,0	0,0	35,7	303,3	0,0	0,0
003852 Bicycle repairs	432,1	0,0	0,0	20,9	411,2	0,0	0,0
003930 Watch repairs	115,6	0,0	0,0	0,0	115,6	0,0	0,0
005220 Refuse Disposal	1.447,0	0,0	1.224,2	222,8	0,0	0,0	0,0
008541 Laundries	892,0	0,0	511,1	172,1	108,8	0,0	0,0
008542 Self service laundries	158,0	0,0	0,0	0,0	158,0	0,0	0,0
008544 Mangling business	5,0	0,0	0,0	0,0	5,0	0,0	0,0
008545 Renting of overalls etc.	206,0	0,0	185,1	20,9	0,0	0,0	0,0
008546 Dry-cleaning plant	154,0	0,0	26,9	10,2	116,9	0,0	0,0
008547 Deposit for laundries etc.	11,0	0,0	0,0	0,0	11,0	0,0	0,0
008548 Self-service dry cleaning pl.	26,0	0,0	0,0	0,0	26,0	0,0	0,0
008551 Ladies hairdresser	1.217,0	0,0	0,0	11,7	1.205,3	0,0	0,0
008552 Mens hairdresser	300,0	0,0	0,0	3,1	296,9	0,0	0,0
008553 Ladies & mens hairdresser	347,0	0,0	0,0	2,8	344,2	0,0	0,0
008561 Photographer	654,5	0,0	12,3	20,6	621,5	0,0	0,0
008562 Advertising photographers	112,5	0,0	280,3	32,2	0,0	0,0	0,0
008563 Developer business	507,1	0,0	92,9	0,0	414,2	0,0	0,0
008590 Chimney sweeper	239,0	0,0	60,6	40,4	137,9	0,0	0,0
008591 Tableware for hire	40,0	0,0	7,3	2,9	29,9	0,0	0,0
008592 Other hiring out business	267,0	0,0	0,0	27,7	239,3	0,0	0,0
008593 Cleaning services	2.630,0	0,0	1.904,3	596,9	38,8	0,0	0,0
008594 Window cleaners	295,0	0,0	175,8	50,0	69,3	0,0	0,0
008596 Disinfection	55,0	0,0	42,2	12,8	0,0	0,0	0,0
008598 Undertakers	393,8	0,0	0,0	52,1	341,7	0,0	0,0
008599 Other personal services	122,6	0,0	0,0	0,0	122,6	0,0	0,0

Note: All figures are in mio. dkr.

Table 7. Business services 1986.

	Production	Imports	Intermediate cons.		Private consumpt.	Invest- ment	Exports
			Private	Government			
000802 Agricultural advisers	358,0	0,0	358,0	0,0	0,0	0,0	0,0
000803 Control consultants	118,1	0,0	118,1	0,0	0,0	0,0	0,0
006410 Estate agents	1.228,8	0,0	0,0	0,0	102,0	1.126,8	0,0
000261 Employers org.	1.440,4	0,0	1.440,4	0,0	0,0	0,0	0,0
008310 Legal practice	2.754,1	0,0	503,0	240,5	1.322,0	688,5	0,0
008320 Auditors	5.579,0	0,0	4.999,4	114,8	464,8	0,0	0,0
008331 Consulting engineer, build.	5.551,3	0,0	5.239,3	0,0	0,0	0,0	312,0
008332 Consulting architect, build.	2.230,9	0,0	2.230,9	0,0	0,0	0,0	0,0
008333 Garden architect	35,2	0,0	35,2	0,0	0,0	0,0	0,0
008335 Consulting engineer, industry	956,7	0,0	167,8	107,4	0,0	681,6	0,0
008336 Other architects	85,8	0,0	69,6	18,2	0,0	0,0	0,0
008337 Chemical and technical lab.	614,7	0,0	441,0	173,7	0,0	0,0	0,0
008338 Other technical consulting	1.844,8	0,0	1.633,4	251,4	0,0	0,0	0,0
008340 Data processing and leasing	14.005,6	0,0	11.491,0	2.514,6	0,0	0,0	0,0
008391 Press bureaus	100,7	0,0	100,7	0,0	0,0	0,0	0,0
008392 Advertising services etc.	7.697,0	0,0	7.450,1	246,9	0,0	0,0	0,0
008393 Typing bureaus	32,8	0,0	19,4	1,4	0,0	0,0	0,0
008394 Address bureaus	145,4	0,0	99,6	45,8	0,0	0,0	0,0
008396 Consulting actuaries, econom.	675,5	0,0	468,9	206,6	0,0	0,0	0,0
008397 Other business services	1.725,0	0,0	2.046,8	1.509,8	169,5	0,0	0,0
921206 EDP-tapes, recorded.	193,4	171,0	0,0	0,0	0,0	0,0	564,4

Note: All figures are in mio. dkr.