National statistical business register - Germany

National Reference Metadata in Euro SDMX Metadata Structure (ESMS)

Compiling agency: Federal Statistical Office of Germany (Statistisches Bundesamt)

Eurostat metadata

Reference metadata

For any question on data and metadata, please contact: Eurostat user support

1. Contact	Top
1.1. Contact organisation	Federal Statistical Office of Germany (Statistisches Bundesamt)
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3. Statistical presentation

3.1. Data description

The statistical business registers (SBR) are basic infrastructure for the collection and compilation of data for European business statistics. The SBR are used as the main source of information for statistical analysis of the business population and its demography, for the definition of survey populations and for establishing the link to administrative data sources.

European statistical business registers should become an authoritative source for deriving harmonised frame populations for the production of European business statistics. SBR contribute to the achievement of consistent and comparable business statistics by creating and using coordinated populations of statistical units.

The national statistical business registers include information on the active population of:

- all enterprises carrying out economic activities contributing to the gross domestic product (GDP) and their local units;
- the legal units of which those enterprises consist;
- the kind of activity units for those enterprises which due to their size have a significant influence and whose kind of activity units (KAUs) have a significant influence on the aggregated (national) data;
- enterprise groups to which those enterprises belong.

Households shall not fall within the scope of the European framework for statistical business registers insofar as the goods and services they produce are destined to their own consumption, or involve letting out of own property.

Local units of foreign enterprises not constituting separate legal entities (branches), and classified as quasi-corporations in accordance with Regulation (EU) No 549/2013, shall be deemed to be enterprises for the purposes of the national statistical business registers and the EuroGroups Register.

Enterprise groups shall be identified through the links of control between their legal units in accordance with Regulation (EU) No 549/2013.

The main variables recorded in the statistical business registers are the following:

- Identification variables: identification number, name, address;
- Demographic events: date of commencement/cessation of the unit;
- Economic variables/stratification parameters: economic activity (NACE), employment, turnover, legal form, legal activity status;
- Information on control and ownership of units: parent/subsidiary legal unit, minority shareholder information, country of global decision centre.

3.2. Classification system

Classification systems and code lists used in the German SBR are as follows:

- Classification of economic activities, edition 2008 (Klassifikation der Wirtschaftszweige, Ausgabe 2008).
- Official German area code (Amtlicher Gemeindeschlüssel).
- Legal form according to the classification of the German financial administration.

- Institutional sector according to the European System of Accounts (ESA).

The Classification of economic activities, edition 2008, is the national version of the NACE Rev. 2. It is identical with the NACE Rev. 2 up to the 4-digit level. The official area code in Germany has 8 digits. The 5-digit level corresponds to NUTS-3. As for the legal form, the financial administration uses a 2-digit code.

3.3. Coverage - sector

The German SBR covers all sectors except T (Private households) and U (Activities of extraterritorial organisations and bodies).

3.4. Statistical concepts and definitions

The main statistical concepts and definitions used for the statistical business registers are as follows:

Annual copy of the statistical business register

The annual copy of the statistical business register reflects the state of the register at the end of the year including all units active within the reference year. NSIs have to make a copy annually and keep that copy for at least 30 years for the purpose of analysis.

Active unit

A statistical unit is considered to have been active during the reference period, if in said period it either realized positive net turnover or produced outputs or had employees or performed investments. A legal unit can be legally or administratively active without any economic activity, when the inactive legal unit is part of an enterprise in combination with economically active legal units. Holding assets and/or liabilities shall also be regarded as an economic activity.

ADDITIONAL INFORMATION WITH REGARD TO THE NATIONAL STATISTICAL BUSINESS REGISTER:

The German SBR measures activity of legal and local units by a combined criterion. Legal units are considered active if they meet at least one of the following criteria: 1. Annual taxable turnover equal or above 22000 Euro; 2. Employees subject to social insurance (at least one at any point in time in the respective year); 3. Marginally employed persons (at least one on average in the respective year). Some exceptions apply, for instance with respect to holding companies and enterprise groups in general. That is to say, in some cases additional legal units are covered. Local units are covered if at least one of the following criteria is met: 1. Employees subject to social insurance (at least one at any point in time in the respective year); 2. Marginally employed persons (at least one on average in the respective year). 3. The local unit is the local unit of a single unit enterprise with annual taxable turnover equal or above 22000 Euro.

Legal units as part of a fiscal group (tax consolidation) are taken into account.

The reason for applying a threshold of 22000 Euro with respect to turnover is that due to German tax law the turnover of legal units with annual turnover below this value is usually not available or only available from administrative data at a very late point in time.

Number of active enterprises

The number of active enterprises is the number of all statistical units which at any time during the reference period were 'enterprises', as defined in Council Regulation (EEC) No 696/93, and also active during the same reference period. A statistical unit is considered to have been active during

the reference period, if in said period it either realized positive net turnover or produced outputs or had employees or performed investments.

ADDITIONAL INFORMATION WITH REGARD TO THE NATIONAL STATISTICAL BUSINESS REGISTER:

In the German SBR enterprises are deemed to be active if at least one related legal unit of the enterprise is active. For the enterprise, the number of employees is measured by summation of the employees from the related legal units. Turnover is measured as sum of turnover of related the legal units, i.e. without handling consolidation issues.

Number of employees

The number of employees represents the average number of persons who were, at some time during the reference period, employees of the statistical unit.

Number of employees and self-employed persons

The number of employees and self-employed persons is the sum of the number of employees and number of self-employed persons. The number of self-employed persons is the average number of persons who were at some time during the reference period the sole owners or joint owners of the statistical unit in which they work. Family workers and outworkers whose income is a function of the value of the outputs of the statistical unit are also included.

ADDITIONAL INFORMATION WITH REGARD TO THE NATIONAL STATISTICAL BUSINESS REGISTER:

In the German SBR the number of persons employed is estimated on the basis of the number of persons subject to social insurance, the number of marginally employed persons and the legal form. The algorithm is as follows: Number of persons subject to social insurance plus number of marginally employed persons plus zero, one or two working proprietors, depending on the legal form. If the legal form indicates a sole proprietor, one person is assumed to be a working proprietor. If the legal form indicates a partnership, two persons are assumed to be working proprietors. In all other cases (some exceptions) no working proprietor is added. This algorithm is in line with Eurostat's BR register recommendation manual and constitutes a conservative approach. The actual number of persons employed is underestimated for the following reasons: A. No information on unpaid family workers is available (that is to say, those are not included). B. Certain limited (and other) companies may also have a working proprietor (In legal constructions which involve a limited company and a partnership he or she might be accounted for via the partnership). C. In the available administrative data from the Federal Employment Agency (FEA) every employee is currently included only once, with his or her main occupation. That is to say, that persons with more than one job are currently only counted once.

Number of local units

A count of the number of local units as defined in Regulation (EEC) No 696/93 registered to the population concerned in the business register corrected for errors, in particular frame errors. Local units must be included even if they have no paid employees. This statistic should include all units active during at least a part of the reference period.

ADDITIONAL INFORMATION WITH REGARD TO THE NATIONAL STATISTICAL BUSINESS REGISTER:

Local Units with no employees subject to social insurance and no marginally employed persons above a certain minimal threshold value are not covered by the German SBR, except when a local unit is the only unit of a single unit enterprise with annual taxable turnover above 22000 Euro.

Net turnover

For all activities except for NACE 64, 65 and some activities of NACE 66 net turnover consists of all income arising during the reference period in the course of ordinary activities of the statistical unit, and is presented net of all price reductions, discounts and rebates granted by it.

Income is defined as increases in economic benefits during the reference period in the form of inflows or enhancements of assets or decreases of liabilities that result in increases in equity, other than those relating to contributions from equity participants.

The inflows referred to are arising from contracts with customers and are realized through the satisfaction by the statistical unit of performance obligations as foreseen in said contracts. Usually, a performance obligation is represented by the sale (transfer) of goods or the rendering of services, however, the gross inflows can also contain revenues obtained as a yield on the use by others of the statistical unit's assets.

Excluded from net turnover are:

- all taxes, duties or levies linked directly to revenue;
- any amounts collected on behalf of any principal, if the statistical unit is acting as an agent in its relationship with said principal;
- all income not arising in the course of ordinary activities of the statistical unit. Usually, these types of income are classified as 'Other (operating) income', 'Financial income', 'Extra-ordinary income' or under a similar heading, depending on the respective set of generally accepted accounting standards used to prepare the financial statements.

Infra-annual statistics may not be able to take into account aspects such as annual price reductions, subsidies, rebates and discounts.

For the activities of NACE K6411, K6419 and K649 net turnover is defined as the value of output minus subsidies or government grants.

For the activities of NACE K642 and K643 net turnover can be approximated by the total operating costs, if net turnover is not available in the financial statements.

For the activities of NACE K6511, K6512 and K652 net turnover is defined as Gross premiums earned.

For the activities of NACE K653 the net turnover is defined as total pension contributions.

For activities of NACE K66 for which net turnover is not available in the financial statements, net turnover is defined as the value of output minus subsidies or government grants. For activities of NACE K66 for which net turnover is available in the financial statements, the standard definition of net turnover applies.

ADDITIONAL INFORMATION WITH REGARD TO THE NATIONAL STATISTICAL BUSINESS REGISTER:

The definition of turnover used in the German SBR is in accordance to the regulation. In some cases, turnover has to be estimated (cf. below under 13. Accuracy). For NACE section K tax-exempt bank and insurance sales, which do not entitle to input tax deduction, are only partially

substantiated, which is communicated to SBR users. Turnover of enterprises is measured as sum of the turnover of the related legal units, i.e. without handling consolidation issues, as mentioned above.

Principal activity

The principal (or main) activity is the activity that contributes most to the total value added of a unit under consideration. Ideally, the principal activity of the unit should be determined with reference to the value added to the goods and services produced, by applying the top-down method. The top-down method follows a hierarchical principle: the classification of the unit at the lowest level of the classification must be consistent with the classification of the unit at higher levels. The principal activity so identified does not necessarily account for 50 % or more of the unit's total value added.

In the European Union the classification of principal activity is determined by reference to NACE Rev. 2, first at the highest level of classification and then at more detailed levels (top-down method).

Secondary activity

A secondary activity is each separate activity that produces products eventually for third parties and that is not the principal activity. The outputs of secondary activities are secondary products.

ADDITIONAL INFORMATION WITH REGARD TO THE NATIONAL STATISTICAL BUSINESS REGISTER:

In the German SBR information on value added is often not directly accessible. The application of the top-down-approach is therefore usually executed on the contribution of employment. The principle is applied for local units as well as legal units as part of the enterprise.

3.5. Statistical unit

The statistical units maintained in the national statistical business register are defined in accordance with [Regulation (EEC) No 696/93](#) on the statistical units for the observation and analysis of the production system in the Community, as follows:

- **Enterprise -** the enterprise is the smallest combination of legal units that is an organizational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit.
- **Enterprise group** - an enterprise group is an association of enterprises bound together by legal and/or financial links. A group of enterprises can have more than one decision-making centre, especially for policy on production, sales and profits. It may centralize certain aspects of financial management and taxation. It constitutes an economic entity, which is empowered to make choices, particularly concerning the units, which it comprises.
- **Kind of activity unit (KAU)** - the kind of activity unit groups all the parts of an enterprise contributing to the performance of an activity at class level (four digits) of NACE and corresponds to one or more operational subdivisions of the enterprise. The enterprise's information system must be capable of indicating or calculating for each KAU at least the value of production, intermediate consumption, manpower costs, the operating surplus and employment and gross fixed capital formation.

- **Local unit** - the local unit is an enterprise or part thereof (e. g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place. At or from this place economic activity is carried out for which - save for certain exceptions - one or more persons work (even if only part-time) for one and the same enterprise.

ADDITIONAL INFORMATION WITH REGARD TO THE NATIONAL STATISTICAL BUSINESS REGISTER:

In the German SBR simple enterprises (which consist of one legal unit) and complex enterprises are marked for technical reasons and in terms of plausibility checks. For simple enterprises the variables (employment, turnover, NACE, sectoral code) are forced to resemble the legal unit. For complex enterprises the territorial information is transcribed from the leading legal unit in the enterprise, other enterprise variables are designed to be stored independently.

For enterprise groups there is no economical threshold from administrative sources, meaning all groups and their constituting legal units are stored in the BR – as far as at least one German unit has control over another unit or is controlled by another legal unit. Data on enterprise groups are mainly contributed by commercial (external) data providers, but in accordance to the definition of control in the regulation. Artificial control from exactly one natural person on one legal entity is not considered to form an enterprise group, but secondary control and control towards foreign units are fully taken into account. In terms of decision-making centres the main national body is marked for each enterprise group, for foreign owned (multinational) groups the identification of the global group head is taken as global decision centre.

For enterprises, the method profiling is used to derive enterprises in enterprise groups, in accordance with the description in Section 9 (Profiling of large and complex businesses). National Manual Profiling is conducted for round about 2000 of the most complex enterprise groups based on SBR data and publicly available information (annual reports, information from company websites, ...). Some enterprise groups are visited in order to review and discuss the profile (Intensive Profiling). German BR also participates in the European Profiling process as far as working areas are financed by EU grants.

The profile is generally restricted on the structure, activity and institutional sector of the enterprises. Consolidated turnover or additional economic variables according to the SBS framework are not conducted. The enterprise is furthermore described by the leading legal unit, which is considered as the reporting unit for the enterprise. However, since the legal unit is still the reporting unit for enterprises surveys in Germany, this information is currently mainly used for geographical breakdown of the enterprise.

The annual process of manual profiling for one reference year starts in t+6 months and ends in t+15 months. Profiling results have a separated reporting structure, explaining the decisions with respect to delineation, and separated detailed microdata files. Generally, all enterprise groups, which have been profiled manually in the previous year, are at least rechecked manually in subsequent years.

For all enterprise groups, which were not profiled manually, Automatic Profiling is used as a central delineation scheme to assign legal units to enterprises (conducted annually in t+16). The algorithm uses concepts of ancillary activities and vertical activities as well as dominance criteria for clustering economic activities in enterprise groups. Legal units not following a clear assignment rule remain as simple enterprises. The decision rules strongly depend on the NACE code of the legal units and their contribution of employment to the enterprise group. Additional survey data or data from balance sheets are not (timely) available to the national BR.

3.6. Statistical population

The German SBR comprises the following units:

- Enterprise.
- Enterprise Group.
- Legal unit.
- Local unit.

The Kind of activity unit (KAU) is not implemented as a statistical unit in the German SBR. The required information is available on the enterprise level (NACE code and size of secondary activities).

The following thresholds apply:

- Legal units: The German SBR covers legal units which meet at least one of the following criteria: 1. Annual taxable turnover equal or above 22000 Euro; 2. Employees subject to social insurance (at least one at any point in time in the respective year); 3. Marginally employed persons (at least one on average in the respective year). Some exceptions apply, for instance with respect to holding companies and enterprise groups in general. That is to say, in some cases additional legal units are covered.
- Local units: Local units are covered if at least one of the following criteria is met: 1. Employees subject to social insurance (at least one at any point in time in the respective year); 2. Marginally employed persons (at least one on average in the respective year). 3. The local unit is the local unit of a single unit enterprise with annual taxable turnover equal or above 22000 Euro.
- Enterprises: Cf. above under legal unit for enterprises, which consist of a single legal unit. The same applies for complex enterprises, which need to have at least one legal unit with employees and/or turnover.

Generally, the German SBR itself only covers units located in Germany. However, foreign legal units that belong to multinational groups – as controlling units or controlled subsidiaries of resident units – are stored in the SBR. This involves directly controlled foreign legal units (first subsidiary legal units), directly controlling foreign legal units (parent company) and the global group head.

3.7. Reference area

The reference area for national statistical business register is the territory of the country. Concerning enterprise groups any country outside the national territory may be relevant.

3.8. Coverage - Time

The German SBR was established in 1998. The work-up phase was completed in 2002/2003.

The statistical units are implemented and maintained in the German SBR as follows:

- Local unit: implemented and maintained since 2003.
- Legal unit: implemented and maintained since 2003.
- Enterprise group: implemented and maintained since 2003.
- Enterprise: implemented and maintained since 2017.
- KAU: implemented and maintained since 2017 (via NACE code and secondary acivities of the enterprise)

3.9. Base period
Not applicable.

4. Unit of measure

The economic variables on employment are recorded in absolute figures (exact number). The net turnover is recorded in 1000 Euro.

5. Reference Period

The German SBR processes data from various administrative and commercial sources as well as data gathered in surveys. Each year, at a certain point in time, an annual copy is made, which corresponds to the final frame. This annual copy contains all units which have been active in the previous year and reflects the state of the units and their relationships by the end of the respective year (i.e., 31 December of the reference period). If a unit ceased to exist before the end of the reference period, information like the economic or the regional code refers to the point in time, when the unit was closed down. Turnover always refers to the reference period as a whole.

The annual copy for a certain reference year can be compiled in this way due to the bi-temporal historization of the SBR database. It cannot be compiled by the end of the reference year (or immediately after the reference year) because it takes some time for information about the reference year to become available (and to be processed). There is also a difference in this respect between local units, legal units, enterprises and enterprise groups.

The latest available annual copy of the German SBR (containing information on all statistical units) refers to the year 2021.

6. Institutional Mandate

6.1. Institutional Mandate - legal acts and other agreements

Legal acts and other agreements at EU level:

- REGULATION (EU) 2019/2152 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics.
- COMMISSION IMPLEMENTING REGULATION (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics.
- COUNCIL REGULATION (EEC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community.

Legal acts and other agreements at national level in Germany:

- Gesetz über die Statistik für Bundeszwecke (Bundesstatistikgesetz) vom 22. Januar 1987, zuletzt geändert durch Artikel 2 des Gesetzes vom 14. Juni 2021 (BGBl. I S. 1751) (Federal Statistics Law).
- Gesetz über den Aufbau und die Führung eines Statistikregisters (Statistikregistergesetz) vom 16. Juni 1998, zuletzt geändert durch Art. 28 G v. 10.8.2021

I 3436 (Law on Statistical Business Registers).

- Verwaltungsdatenverwendungsgesetz vom 04. November 2010 (Law on Use of Administrative Data for Statistical Purposes), zuletzt geändert durch Art. 29 G v. 10.8.2021 I 3436.

6.2. Institutional Mandate - data sharing

The EBS Regulation (EU) 2019/2152 lays down provisions on the exchange of and access to confidential data for the purpose of the European framework for SBR. The Commission implementing regulation (EU) 2020/1197 lays down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152, including technical specifications for the exchange of confidential data for the purposes of the European framework for SBR.

At national level in Germany, the following agreements or procedures for data sharing and data exchange between national authorities have been established:

- The Federal Statistics Law (Bundesstatistikgesetz) and the Law on Statistical Business Registers (Statistikregistergesetz) stipulate the possibility of exchange of micro data between the German business register and the German Central Bank (for statistical purposes). The German Central Bank provides data from economic statistics for the maintenance of the BR and has the possibility to request data from the BR in order to meet her statistical responsibilities. The exchange is possible (and is practiced yearly) since 2017.
- The Federal Employment Agency (FEA) provides data for the maintenance of the German business register on the basis of the Law on Use of Administrative Data for Statistical Purposes (Verwaltungsdatenverwendungsgesetz). As the FEA makes use of this data in her labor market statistics, the Law on Statistical Business Registers enables the business register to share certain information with the statistical division of the FEA, e.g. information on cases, in which the economic activity code differs between BR and FEA.

7. Confidentiality

7.1. Confidentiality - policy

Regulation (EC) No 223/2009 (recital 24 and Article 20(4)) of 11 March 2009 (OJ L 87, p. 164) on European statistics stipulates the need to establish common principles and guidelines ensuring the confidentiality of data used for the production of European statistics and the access to those confidential data with due account for technical developments and the requirements of users in a democratic society.

As for Germany, confidentiality is regulated in article 16 of the German Federal Statistics Law.

7.2. Confidentiality - data treatment

According to article 16 of the German Federal Statistics Law, information collected from statistical units is confidential. That is to say, particulars about a certain unit must not be revealed. This also applies to information, which is also publically available or disclosed by the unit itself, e.g. on the internet. For details and special exceptions cf. the aforementioned article. As for the BR, there are also some special cases, in which micro data from the business register can – for statistical purposes – be shared with other institutions. In order to ensure confidentiality, the German SBR applies the method of cell suppression. Values, which have to be kept secret are not published (primary suppression) and covered by one or several other suppressions (secondary

suppression), to guarantee that the primary suppressed value cannot be disclosed e.g. by means of subtraction. In case of characteristics like turnover or number of employees, a percentage rule is applied, to protect dominant cases.

8. Release policy Top

8.1. Release calendar

The German SBR database is a bi-temporal database. That is to say, that – technically – frames can be provided in a flexible way at any point in time and for any reference date. Whether or not a certain combination makes sense, depends on whether or not certain information is already available. Users – SBR itself, SBS, STS, and others – make use of the database in various ways. It is also important to point out, that there are differences with respect to the statistical unit in question. The creation and provision of data on enterprises – for instance – presupposes that certain data on legal units and enterprises groups is available. The final frame for legal units is available in T+9 (end of month). The final frame for enterprises is available in T+16 (end of month). Preliminary frames are created at various points in time.

8.2. Release calendar access

Not applicable.

8.3. Release policy - user access

Users have access to the SBR database as well as to frames created by the SBR department.

9. Frequency of dissemination Top

As for frames cf. under 8. (Release policy). Aggregated results are published yearly (on basis of the final frame). Microdata (final frame) for scientific research carried out by scientific institutions (e.g. universities) is made available – also on a yearly basis – to the Research Data Centres (RDC) of the Federal Statistical Office and the statistical offices of the Länder (For details on scope, access, terms of use, anonymization procedures etc., see the respective internet site: http://www.forschungsdatenzentrum.de/en).

10. Accessibility and clarity Top

10.1. Dissemination format - News release

As for the German SBR, there are no regular press releases. In certain cases a press release might be published, though.

10.2. Dissemination format - Publications

Aggregated results from the SBR are published annually and encompass the number of units, the number of employees and turnover, broken down by certain categories (mainly: region and economic sector). All results are published online. Printed publications for SBR results are not available.

10.3. Dissemination format - online database

Online Databases with results from the German SBR can be accessed on the following websites:

- GENESIS-Online (https://www.destatis.de/genesis)
- Regionaldatenbank Deutschland (https://www.regionalstatistik.de/genesis/online)

10.4. Dissemination format - microdata access

For scientific research carried out by scientific institutions (e.g. universities) anonymised microdata of the SBR is made available via the Research Data Centres (RDC) of the Federal Statistical Office and the statistical offices of the Länder. For details on scope, access, terms of use, anonymization procedures etc., see the respective internet site (http://www.forschungsdatenzentrum.de/en).

There is an exchange of microdata with the Commission (Eurostat) for the purposes of the European framework for SBR. The data and metadata are in that case exchanged in electronic form and transmitted using the ESS data and metadata standards as specified by the Commission (Eurostat).

Finally, microdata is exchanged between the German SBR and the German Central Bank (for statistical purposes only). Cf. above under 6.2. (Institutional Mandate – data sharing).

10.5. Dissemination format - other

The aggregated data on national SBR are provided annually to Eurostat in electronic form and transmitted via EDAMIS.

The German SBR is the main source for the business demography statistics that provide information for active enterprises in the business economy, the births, deaths and survival rates of enterprises, as well as information on related employment data. In the business demography domain, the business economy covers sections B to N, excluding activities of holding companies (K 64.2, NACE Rev. 2).

10.6. Documentation on methodology

SBR methodology is documented in the European business statistics methodological manual for statistical business registers, edition 2021. Sources on methodology in German are:

- Qualitätsbericht (https://www.destatis.de/DE/Methoden/Qualitaet/Qualitaetsberichte/_inhalt.html)
- Articles in WISTA (a scientific journal regularly published by the Federal Statistical Office of Germany). See: https://www.destatis.de/DE/Methoden/WISTA-Wirtschaft-und-Statistik/_inhalt.html

10.7. Quality management - documentation

ESS Data Quality Programme for statistical business registers is available on CIRCABC.

11. Quality management Top

11.1. Quality assurance

The quality of the German SBR register is (among other things) assured by applying the following quality management and assurance procedures:

- In the German SBR data base system several hundred edit, plausibility and consistency checks are implemented. The data is also analysed on a regular basis applying methods and concepts, in order to identify errors or areas, in which improvement might by necessary.
- In order to assess the quality of the German SBR a wide range of measures is carried out. For example, analyses of frames or comparisons with other sources.

- Maintenance and further improvement of the SBR as well as methodological and technical aspects are discussed in a variety of working groups and task forces, both nationally and internationally.
- Updating and maintenance of the German SBR is carried out on basis of topic and theme concepts (Fachkonzepte), which cover all aspects of BR work. The general basis of those concepts is the European business statistics methodological manual for statistical business registers (2021 edition). For internal purposes, there is also a comprehensive manual in form of a wiki.

11.2. Quality management - assessment

The quality of the SBR is monitored according the quality assurance procedure described in concept 11.1. The measures are well suited to ensure high quality of the data, to identify possible problems and areas, in which further development might be desirable or necessary.

12. Relevance

12.1. Relevance - User Needs

SBR are important for the compilation of consistent and comparable European business statistics, establishing efficient statistical survey frames, providing identification numbers of all the units and for linking to many different sources, increasing statistical information and reducing the reporting burden on enterprises. SBR are referred to as the "backbone" in the production of economic statistics because they provide the core infrastructure to ensure data consistency between various statistical outputs.

There is a continuous exchange between the German SBR and its users, which takes place in a variety of meetings, working groups, and task forces. Arising needs are discussed and picked up, as far as possible. Collaboration is explicated in guidelines and memorandums.

12.2. Relevance - User Satisfaction

Since 2017, Eurostat together with the EU Member States conducts SBR user survey addressing users and potential users of the national statistical business registers (NSBR) and the EuroGroups Register (EGR). The latest SBR User Survey 2020 show that the NSBR are widely used at national level and that users take the view that the quality of the NSBR, compared to the past, has significantly improved. Most of the NSBR users (97%) had either no issue or manageable issues regarding coverage, units, variables, timeliness and frequency of frames. The results of the SBR User Survey 2020 are available on CIRCABC.

12.3. Completeness

The German SBR covers all mandatory characteristics and in addition to that several conditional and optional characteristics.

The German SBR covers all economic sectors except T (Private households) and U (Activities of extraterritorial organisations and bodies), which for users are not relevant.

There is undercoverage of units. Self-employed persons, who do not have any employees and whose turnover is very low (or tax-free only) are not available from administrative data sources and are usually not covered.

13. Accuracy

13.1. Accuracy - overall

The overall accuracy of the German SBR is very good. The following issues can be highlighted:

- The BR is predominantly maintained by using data from administrative sources. The accuracy of this data varies, depending on what characteristics are put into focus, because not all aspects of the data, which are relevant for statistics, are of equal relevance to the respective administration. This results in a certain amount of misclassifications, for instance with respect to the NACE code, which predominantly concern units that are not included in surveys and which are not big or important enough to qualify for manual checking. The same applies to characteristics like the institutional sector, which have to be derived on the basis of various other characteristics and/or multiple data sources.
- There is undercoverage of units, predominantly with respect to self-employed persons. Self-employed persons, who do not have any employees and whose turnover is very low (or tax-free only) are not available from administrative data sources and are usually not covered (Overcoverage is not an issue).
- The number of persons employed is not available from a data source and has to be estimated on the basis of basis of the number of persons subject to social insurance, the number of marginally employed persons and the legal form.
- In the administrative data currently available from the Federal Employment Agency (FEA) every employee is included only once, with his or her main occupation. That is to say, that side jobs are not represented. This will change in about two years.
- In case of tax groups the annual turnover has to be estimated for a certain number of tax group members. Tax group membership implies that the annual turnover for the respective legal unit is not available from the financial administration. Partly, other sources like surveys or balance sheets can be used. If, however, the annual turnover is not available from any of these sources, it has to be estimated. This concerns clearly less than five percent of all legal units and primarily concerns small and medium sized companies. The method applied delivers good results, but naturally has its limits, as the estimation relies on a correlation between turnover and the number of employees, which is not equally strong in all economic sectors. For that reason, evaluations of turnover, that are broken down deeply, involve some degree of uncertainty.
- As for complex enterprises, consolidated turnover is not available in the SBR yet. Turnover of an enterprise is therefore generated as the sum of the turnover of the legal units of which the enterprise consists.
- In case of enterprise groups coverage and accuracy is high in cases where the controlled legal units are also stored in the national commercial register and information on capital shares is available. These are the regular cases. Certain legal forms (e.g. business partnerships, family owned business) can lead to undercoverage of groups; not to be measured in terms of accuracy. Complex ownership constellations, especially foreign owned, e.g. for private-equity-groups, can lead to misclassification. For foreign owned groups information from EGR is an important source to the NSBR.

13.2. Sampling error

Not applicable.

13.3. Non-sampling error

Not applicable.

14. Timeliness and punctuality

14.1. Timeliness

Cf. under 8. (Release policy).

14.2. Punctuality

Aggregated data for the SBR final frame are provided annually to Eurostat according the deadline agreed by the Statistical Business Registers Working Group. The SBR frames are provided on time to statistical users with regard to their needs and the agreed time frame.

15. Coherence and comparability

15.1. Comparability - geographical

Limitations of the German SBR are highlighted above under 13. (Accuracy). The situation might be different in other countries, other countries may have other issues, respectively, which may entail limitations with respect to geographical comparability.

15.2. Comparability - over time

The comparability of the frame for the reported reference year in comparison to the previous year is generally fully applicable. Deviations from 2019 to 2020 that cannot be explained by demographic events: In reference year 2020 German SBR expanded the storage of inactive legal units belonging to an enterprise group. This does not affect the overall measurement of active legal units and/or enterprises, but the portion of complex enterprises raised unnaturally by about 30 percent.

15.3. Coherence - cross domain

The results of the SBR differ from other statistics. These differences occur for various reasons and do not automatically imply that the results are not coherent. For example, the SBR and VAT statistics account for a different number of units and a different turnover. The reason for this is that concepts and scope do not match.

As for differences between SBR and SBS it has to be pointed out that the SBR contains market and non-market producers. SBS, from reference year 2021 onwards, only comprises market producers. There are also time and process related challenges. For example, in a survey it might become known that the SBR information for a certain unit (e.g., the main economic activity) is not correct. This information can be (and it is) remediated in the SBR. However, the final frame/annual copy for the reference year will not revised. Moreover, in the SBS sample, the respective unit might represent not only itself, but other units as well.

15.4. Coherence - internal

Internal coherence is monitored by the German SBR data base system via a large number of checks. Furthermore, analyses, which focus on this aspect, are carried out. For that reason, internal coherence is very high.

16. Cost and Burden

Not available.

17. Data revision

17.1. Data revision - policy

The German SBR does not publish preliminary results and the final results are not revised. The latter are corrected, if that might be necessary (on basis of a policy on how to deal with errors), but

there is no revision policy in a sense that an update is made, because new or more recent data has become available. The final frame is final and is not revised.

17.2. Data revision - practice
See 17.1

18. Statistical processing

18.1. Source data

The German SBR is maintained from administrative data sources, commercial data sources and from information gathered in surveys (STS, SBS). The main administrative data sources are: VAT data from the financial administration (advance notifications), data from the Federal Central Tax Office on tax groups, data from the Federal Employment Agency, information from the trade register and data from the Chamber of Crafts. Data from a commercial data provider is used for the maintenance of enterprise groups.

18.2. Frequency of data collection

The German SBR is updated monthly from VAT data (advance notifications) and from monthly data delivered from the Federal Employment Agency. Other data sources are processed on a yearly basis. Exceptions include information from STS and trade register notifications, which become available on a short-term basis during the year.

18.3. Data collection

SBR use data from administrative and statistical data sources, and from any other relevant sources that are comparable and compliant with the applicable specific quality requirements. For more details see 18.1.

18.4. Data validation

Data validation procedures encompass (among other things):

- Several hundred format, structure and plausibility checks, implemented in the German SBR.
- Comparisons with the previous time period (month, year, respectively), which are carried out for aggregated results as well as for the individual units, in order to detect unusual developments. Those are analysed for possible errors.
- Combined analysis of characteristics in order to detect combinations, which are questionable or not plausible.
- Rules and procedures to deal with cases in which sources provide different values.

18.5. Data compilation

Major operations are:

- The establishment of statistical units (In case of enterprises manual and automatic profiling is used) and the relationships between different units .
- The combination and consolidation of data from different sources.
- The derivation of characteristics (e.g. the institutional sector according to ESA) and the estimation of certain values (e.g. turnover in case of certain tax group members).
- Measures to complete the information on enterprise groups.

| **18.6. Adjustment** |
| Not applicable. |

19. Comment [Top]

| No comments. |

Related metadata [Top]

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Annexes [Top]

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