

# National statistical business register - Ireland



National Reference Metadata in Euro SDMX  
Metadata Structure (ESMS)  
Compiling agency: Central Statistics Office

## Eurostat metadata

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For any question on data and metadata, please contact: [Eurostat user support](#)

## 1. Contact

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<b>1.1. Contact organisation</b>	Central Statistics Office
<b>1.2. Contact organisation unit</b>	Business Register
<b>1.5. Contact mail address</b>	Central Statistics Office Skehard Road Cork Ireland T12X00E

## 2. Metadata update

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<b>2.1. Metadata last certified</b>	05/05/2023
<b>2.2. Metadata last posted</b>	05/05/2023
<b>2.3. Metadata last update</b>	05/05/2023

## 3. Statistical presentation

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### 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 the survey population and for establishing the link to administrative data sources.

European statistical business registers should become an authoritative sources 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 unit 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 national statistical business register are as follows:

- Statistical classification of economic activities in the European Community (NACE Rev. 2);
- European System of Accounts ([ESA 2010](#));
- Nomenclature of territorial units for statistics ([NUTS](#));

### 3.3. Coverage - sector

The coverage of the national statistical business registers is defined in the [Regulation \(EU\) 2019/2152](#) on European business statistics.

The national statistical business registers comprise all enterprises resident in the national territory that are carrying out activities contributing to GDP.

Households do 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.

The SBR frame covers all units which, wholly or partially, exercise an economic activity and economically inactive legal units, which are part of an enterprise in combination with economically active legal units. For the purposes of the European framework for statistical business registers, the following economic activities are considered:

- any activity comprising the offer of goods and services on a given market;
- non-market services contributing to the GDP;
- direct and indirect holdings of active legal units.

Holding assets and/or liabilities are also considered an economic activity.

### 3.4. Statistical concepts and definitions

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

#### **Annual copy of 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.

#### **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.

#### **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.

### **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.

### **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.

### **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.

More information on statistical concepts and definitions relevant to the statistical business registers could be found in the [EBS methodological manual for Statistical Business Registers \(2021 edition\)](#).

## **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.
- **Legal unit** - include legal persons whose existence is recognized by law independently of the individuals or institutions which may own them or are members of them, such as general partnerships, private limited partnerships, limited liability companies, incorporated companies etc. Legal units as well include natural persons who are engaged in an economic activity in their own right, such as the owner and operator of a shop or a garage, a lawyer or a self employed handicrafts-man.

## **3.6. Statistical population**

The national statistical business registers shall be the authoritative source for deriving high quality and harmonised statistical business register populations for the production of European

statistics in accordance with Article 8 to the EBS Regulation 2019/2152.

The national statistical business register comprises the following units:

LeU - Legal unit

LoU - Local unit

ENT - Enterprise

KAU - Kind of Activity

EG - Enterprise group

### 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 national statistical business register was established in 2008.

The statistical units are implemented and maintained in the national statistical business register as follows:

- Enterprise group – implemented and maintained since 2008
- Enterprise – implemented and maintained since 2008
- Local unit – implemented and maintained since 2008
- Legal unit - implemented and maintained since 2008
- Kind of activity unit – implemented and maintained since 2019

### 3.9. Base period

Not applicable.

## 4. Unit of measure

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The economic variables on employment are recorded in absolute figures.

The net turnover is recorded in 1.000 of Euro/national currency units.

## 5. Reference Period

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The reference period for the annual copy of the national statistical business register is a calendar year.

An annual copy that reflects the state of the national statistical business registers at the end of the year is taken and kept for at least 30 years for the purpose of analysis.

The latest available copy of the national statistical business register consists of the final annual master frame for 2021 reference year.

In this annual copy, the economic variables (number of employees, turnover and economic activity) refer to the 2021 reference year(s).

## 6. Institutional Mandate

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### 6.1. Institutional Mandate - legal acts and other agreements

Legal acts and other agreements - EU level

- [Regulation \(EU\) 2019/2152](#) of the European Parliament and of the Council of 27 November 2019 on European 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.

Legal acts and other agreements - national level

- Statistics Act 1993 - <https://www.cso.ie/en/aboutus/lgdp/legislation/statisticsact1993/>

## 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 statistical business registers. 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 statistical business registers.

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

Statistics Act 1993 - <https://www.cso.ie/en/aboutus/lgdp/legislation/statisticsact1993/>

## 7. Confidentiality

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### 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.

The following policy rules are applied at national level:

Statistics Act 1993 - <https://www.cso.ie/en/aboutus/lgdp/legislation/statisticsact1993/>

### 7.2. Confidentiality - data treatment

According to policy rules (see section 7.1).

## 8. Release policy

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### 8.1. Release calendar

The preliminary frames of the national statistical business register are released according to the statistical user needs, as follows:

- T+ 11 months to STS domain;
- T+ 11 months to SBS domain;
- T+ 11 months to FATS;
- T+ 11 months to ITGS;
- T+ 11 months to ITSS;
- T+ 11 months to CIS (Community Innovation Survey);
- T+ 11 months to ICT survey;
- T+ 11 months to R&D;

- T+ 11 months to (other domains).

The final frame of the national statistical business register is released in T+ 16 months.

### 8.2. Release calendar access

Not Applicable

### 8.3. Release policy - user access

The statistical users get access to the SBR frames or receive required data in the following way:  
Via store procedure from the Statistical business Register and they extract sample using SAS/Excel/Text-file

## 9. Frequency of dissemination

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The SBR preliminary frames are provided to statistical users with on an annual basis  
The final frame for a reference year 2021 is available on annual bases in 2021 +16 months. The annual copy is kept for 30 years for the purpose of analysis.

## 10. Accessibility and clarity

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### 10.1. Dissemination format - News release

Business Demography released on website annually but there's no press release

### 10.2. Dissemination format - Publications

N/A

### 10.3. Dissemination format - online database

The Business demography is released on the CSO website: Business Demography - CSO - Central Statistics Office.

### 10.4. Dissemination format - microdata access

The NSI exchange microdata with the Commission (Eurostat) for the purposes of the European framework for statistical business registers.

The data and metadata are exchanged in electronic form and transmitted using the ESS data and metadata standards as specified by the Commission (Eurostat).

The SBR microdata are provided to the authorized statistical users, as follows:

- Approved and certified applicants

NSI exchange microdata with NCB for the purposes of the European framework for statistical business registers in order to ensure the quality of multinational enterprise group information in the European Union.

Anonymised micro-data are provided to researchers via secured environment according to the procedure for dissemination of confidential data for scientific purposes.

- Access only granted to approved applicants and the statistics of a sector are withheld if there are fewer than three enterprises in a sector, or there are one or two dominant enterprises. All outputs have to be cleared by relevant statistician



### 10.5. Dissemination format - other

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

National statistical business register 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 – K64.2 (NACE Rev.2).

### 10.6. Documentation on methodology

[European business statistics methodological manual for statistical business registers – edition 2021](#) outlines the methodology to be used for the national statistical institutes.

### 10.7. Quality management - documentation

ESS Data Quality Programme for statistical business registers is available on [CIRCABC](#).

## 11. Quality management

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### 11.1. Quality assurance

The quality is assured by applying the following quality management and assurance procedures:

- Legislation concerning quality assurance, Task Forces or Working Groups, etc. (Eurostat standards and guidelines used);
- Methodological standards and guidelines assuring the quality of the production process and the output (Eurostat standards and guidelines used);
- Data validation procedures in place (data validation using Eurostat tools).
- Quality assessment activities undertaken (Data checked for discrepancies and data cross checked with SBS surveys prior to release).

### 11.2. Quality management - assessment

The quality of statistical business register is monitored according the quality assurance procedure described in concept 11.1.

The overall assessment results could be summarised as follows:

- Availability of information on all aspects of data quality - in addition to the documentation mentioned in concept 11 and 12.1 (Quality report available online);
- Quality improvements undertaken in past years (Data revised in previous years as a result of project to ensure coherency between Demography, SBS and National Accounts);
- Quality/Register improvements (An update of the Business Register IT system is completed, with a user needs analysis of survey areas being undertaken to identify the requirements of the new system).

## 12. Relevance

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### 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.

- Main users, their needs and their importance - needs met;
- Users and uses specially considered - needs met;
- SBR processes adapt regularly - SBR is constantly changing based on user needs;
- Unmet user needs have been addressed with the new Business Register IT system;
- Information on user needs is collecting - user needs analysis.

## 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 users consider that its quality had been significantly improved in the recent years. Most of the NSBR users (97%) had either no issue or manageable issue regarding business registers coverage, units, variables, timeliness and frequency of frames.

The results of the SBR User Survey 2020 are available on [CIRCABC](#).

## 12.3. Completeness

The completeness of national statistical business registers is annually assessed by Eurostat. The SBR assessment results are provided to EU Member States and EFTA countries and presented at the Statistical Business Registers Working Group (SBR WG).

Data completeness rate and missing variables or data in the national statistical business register are as follows:

- Number of missing mandatory characteristics in the NSBR = 0
- Number of missing conditional characteristics in the NSBR = 0

# 13. Accuracy

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## 13.1. Accuracy - overall

The main issues regarding accuracy of the data are as follows:

Undercoverage and misclassification due to Revenue data. The secondary data source (revenue) data isn't designed for statistical purposes but we have a 97%+ coverage rate with correct classifications and we are constantly in communication with revenue to improve the data capture.

The actions taken to reduce bias to improve accuracy of the data are as follows; arrange meetings with revenue and put in automated data checks on our side.

## 13.2. Sampling error

Not applicable.

## 13.3. Non-sampling error

Not applicable.

## 14. Timeliness and punctuality

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### 14.1. Timeliness

Preliminary frames are available 11 months for the reference year T. The preliminary frame for reference year 2022 was released in November 2022.

Final frame is available 16 months after the reference year T. Final frame for reference year 2021 was released on May 5th. It was 1 week late and this was due to a 3 week delay in getting data from an Administrative source

### 14.2. Punctuality

The SBR frames are provided on time to statistical users with regard to their needs and agreed time frame, as follows:

- Preliminary frames in T+11 months
- Final frame in T+16 months.

## 15. Coherence and comparability

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### 15.1. Comparability - geographical

The geographical comparability of national statistical business registers is ensured by the application of common definitions of the statistical units laid down in the Council Regulation (EEC) No 696/93.

The SBR variables are harmonised and set up in accordance with the Annex VIII to the Commission Implementing Regulation (EU) 2020/1197 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 on European business statistics. Further guidelines on the variables implementation in the national statistical business registers are given in the [EBS methodological manual for Statistical Business Registers \(2021 edition\)](#).

### 15.2. Comparability - over time

The comparability over time of the frames results from the information provided in concept 3.8.

### 15.3. Coherence - cross domain

The NSBR frame provides information on the active population of enterprises carrying out economic activities which contribute to the gross domestic product (GDP), the legal units of which those enterprises consist of, local units, kind of activity units and enterprise groups, incl. all-resident and multinational enterprise groups.

The national statistical business register is used by statistical users as a coordinated frame population in order to derive consistent statistical output.

### 15.4. Coherence - internal

The SBR data included in the final frame are internally consistent.

## 16. Cost and Burden

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Not available.

## 17. Data revision

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### 17.1. Data revision - policy

Revisions if required would be with due to the annual Demography release

### 17.2. Data revision - practice

Revisions if required would be with due to the annual Demography release

## 18. Statistical processing

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### 18.1. Source data

The national statistical business registers is set up in accordance with EBS Regulation (EU) 2019/2152 using any relevant data sources while avoiding excessive burden on respondents and taking due account of the cost effectiveness of the NSAs.

NSI uses the following data sources, including a combination thereof for the national statistical business register:

- Revenue - Quarterly;
- Survey areas and company accounts - Annual.

### 18.2. Frequency of data collection

Please provide details on the frequency of data collection at the table to concept 18.1.

### 18.3. Data collection

Statistical business registers 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 please see 18.1.

### 18.4. Data validation

Statistical analysis of the national statistical business register is carried out to ensure the quality of data and frame populations provided to users.

Data validation procedures include:

- Format and file structure checks - Checks are continually carried out by survey areas who feed back to Business Register;
- Intra-file checks - Checks are continually carried out by survey areas who feed back to Business Register;
- Intra-domain, intra-source checks (e.g time series checks) - Checks are continually carried out by survey areas who feed back to Business Register;
- Intra-domain, inter-source checks (e.g. mirror checks) - Checks are continually carried out by survey areas who feed back to Business Register;
- Plausibility/consistency checks between domains inside the NSI - Checks are continually carried out by survey areas who feed back to Business Register;
- Plausibility/consistency checks between domains outside the NSI - Checks are continually carried out by survey areas who feed back to Business Register;

- Any other kind of validation - Checks are continually carried out by survey areas who feed back to Business Register.

### 18.5. Data compilation

Data compilation for SBR purposes includes:

- Quarterly Revenue files and Annual Company Registry Office files uploaded to Business Register - file uploaded to the CBR once available.

Do not integrate more than one data source:

- Company Registration Office and Revenue provide different attributes. They complement each other and no need for priority rules.

### 18.6. Adjustment

Not applicable.

## 19. Comment

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N/A

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