

## ECONOMY AND FINANCE

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### EUROPEAN SYSTEM OF NATIONAL AND REGIONAL ACCOUNTS - ESA 2010

- ❖ [REGULATION \(EU\) No 549/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL OF 21 MAY 2013 ON THE EUROPEAN SYSTEM OF NATIONAL AND REGIONAL ACCOUNTS IN THE EUROPEAN UNION. \(1\)](#)  
OJ L 174, 26.6.2013, p. 1- 727

*As amended by:*

- ✓ [Commission Delegated Regulation \(EU\) 2015/1342](#) of 22 April 2015 amending the methodology for the classification of products by activity given in Annex A to Regulation (EU) No 549/2013 of the European Parliament and of the Council. (1)  
OJ L 207, 4.8.2015, p. 35–36
- [Regulation \(EU\) 2023/734](#) of the European Parliament and of the Council of 15 March 2023 amending Regulation (EU) No 549/2013 on the European system of national and regional accounts in the European Union and repealing 11 legal acts in the field of national accounts (1)  
OJ L 97, 5.4.2023, p. 1–114

*and as implemented by:*

- [Commission Implementing Regulation \(EU\) No 724/2014](#) of 26 June 2014 on the interchange standard for the transmission of data required under Regulation (EU) No 549/2013 of the European Parliament and of the Council on the European system of national and regional accounts in the European Union. (1)  
OJ L 192, 1.7.2014, p. 38–39
- ✓ [Commission Delegated Regulation \(EU\) 2015/1365](#) of 30 April 2015 on the transmission format for research and development expenditure data. (1)  
OJ L 211, 8.8.2015, p. 1–2
- ✓ [Commission Implementing Regulation \(EU\) 2016/2304](#) of 19 December 2016 on the modalities, structure, periodicity and assessment indicators of the quality reports on data transmitted pursuant to Regulation (EU) No 549/2013 of the European Parliament and of the Council (1).  
OJ L 345, 20.12.2016, p. 27–36

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(1): Text with EEA relevance

• **DEROGATIONS**

- ✓ [Commission Implementing Decision No 2014/403/EU](#) of 26 June 2014 on granting derogations to Member States with respect to the transmission of statistics pursuant to Regulation (EU) No 549/2013 of the European Parliament and of the Council concerning the European system of national and regional accounts in the European Union.  
OJ L 195, 2.7.2014, p. 1–131
  - ✓ [Commission Implementing Decision \(EU\) 2018/1891](#) of 30 November 2018 amending Implementing Decision 2014/403/EU on granting derogations to Member States with respect to the transmission of statistics pursuant to Regulation (EU) No 549/2013 of the European Parliament and of the Council concerning the European system of national and regional accounts in the European Union. (1)  
OJ L 309, 5.12.2018, p. 5–39
  - ❖ [COUNCIL REGULATION \(EC\) No 2223/96 OF 25 JUNE 1996 ON THE EUROPEAN SYSTEM OF NATIONAL AND REGIONAL ACCOUNTS IN THE COMMUNITY.](#)  
OJ L 310 OF 30.11.1996, P. 1- 469
  - \*\* [See consolidated version of this act](#)
- as amended by:**
- ✓ [Council Regulation \(EC\) No 448/98](#) of 16 February 1998 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of financial intermediation services indirectly measured (FISIM) within the European system of national and regional accounts (ESA).  
OJ L 58 of 27.2.1998, p. 1
  - [Commission Regulation \(EC\) No 1889/2002](#) of 23 October 2002 on the implementation of Council Regulation (EC) No 448/98 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of financial intermediation services indirectly measured (FISIM) within the European System of national and regional Accounts (ESA).  
OJ L 286, 24.10.2002, p.11-12
  - ✓ [Regulation \(EC\) No 2516/2000 of the European Parliament and of the Council](#) of 7 November 2000 modifying the common principles of the European system of national and regional accounts in the Community (ESA) 95 as concerns taxes and social contributions and amending Council Regulation (EC) No 2223/96.  
OJ L 290, 17.11.2000, p. 1-2
  - [Commission Regulation \(EC\) No 995/2001](#) of 22 May 2001 implementing Regulation (EC) No 2516/2000 of the European Parliament and of the Council modifying the common principles of the European system of national and regional accounts in the Community (ESA 95) as concerns taxes and social contributions.  
OJ L 139, 23.5.2001, p. 3-8
  - ↪ [Regulation \(EC\) No 2558/2001 of the European Parliament and of the Council](#) of 3 December 2001 amending Council Regulation (EC) No 2223/96 as regards the reclassification of settlements under swaps arrangements and under forward rate agreements.  
OJ L 344, 28.12.2001, p. 1- 4

- ↵ [Commission Regulation \(EC\) No 113/2002](#) of 23 January 2002 amending Council Regulation (EC) No 2223/96 with regard to revised classifications of expenditure according to purpose.  
OJ L 21, 24.1.2002, p. 3-9
- ↵ [Commission Regulation \(EU\) No 715/2010 of 10 August 2010](#) amending Council Regulation (EC) No 2223/96 as regards adaptations following the revision of the statistical classification of economic activities NACE Revision 2 and the statistical classification of products by activity (CPA) in national accounts.  
OJ L 210, 11.8.2010, p. 1- 21
- ↵ [Council Regulation \(EU\) No 517/2013](#) of 13 May 2013 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement for persons, company law, competition policy, agriculture, food safety, veterinary and phytosanitary policy, transport policy, energy, taxation, statistics, trans-European networks, judiciary and fundamental rights, justice, freedom and security, environment, customs union, external relations, foreign, security and defence policy and institutions, by reason of the accession of the Republic of Croatia.  
OJ L 158, 10.6.2013, p. 1- 71

**and as implemented by:**

- [Commission Regulation \(EC\) No 1500/2000](#) of 10 July 2000 implementing Council Regulation (EC) No 2223/96 with respect to general government expenditure and revenue.  
OJ L 172, 12.7.2000, p. 3 - 10
- ❖ [REGULATION \(EC\) NO 1161/2005 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL OF 6 JULY 2005 ON THE COMPILATION OF QUARTERLY NON-FINANCIAL ACCOUNTS BY INSTITUTIONAL SECTOR.](#)  
OJ L 191, 22.7.2005, P. 22-28

**As amended by:**

- ↵ [Council Regulation \(EU\) No 517/2013](#) of 13 May 2013 adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement for persons, company law, competition policy, agriculture, food safety, veterinary and phytosanitary policy, transport policy, energy, taxation, statistics, trans-European networks, judiciary and fundamental rights, justice, freedom and security, environment, customs union, external relations, foreign, security and defence policy and institutions, by reason of the accession of the Republic of Croatia.  
OJ L 158, 10.6.2013, p. 1-71

**GROSS NATIONAL INCOME - GNI**

- ❖ [REGULATION \(EU\) 2019/516 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL OF 19 MARCH 2019 ON THE HARMONISATION OF GROSS NATIONAL INCOME AT MARKET PRICES AND REPEALING COUNCIL DIRECTIVE 89/130/EEC, EURATOM AND COUNCIL REGULATION \(EC, EURATOM\) NO 1287/2003 \(GNI REGULATION\) \(1\)](#)  
OJ L 91, 29.3.2019, P. 19–24
- ◆ [Commission Decision C/2019/3651](#) of 17 May 2019 setting up the Commission expert group on gross national income. (1)  
OJ C 174, 21.5.2019, p. 5–8

**as implemented by:**

- [Commission Implementing Regulation \(EU\) 2020/1546](#) of 23 October 2020 establishing the structure and detailed arrangements of the inventory of the sources and methods used to produce gross national income aggregates and their components in accordance with the European System of Accounts (ESA 2010) (1)  
OJ L 354, 26.10.2020, p. 1–3
  - [Commission Implementing Regulation \(EU\) 2021/1947](#) of 10 November 2021 on the definition of the geographic territory of Member States for the purposes of Regulation (EU) 2019/516 of the European Parliament and of the Council on the harmonisation of gross national income at market prices (GNI Regulation) and repealing Commission Decision 91/450/EEC, Euratom and Commission Regulation (EC) No 109/2005 (1)  
OJ L 398, 11.11.2021, p. 1–3
  - [Commission Implementing Regulation \(EU\) 2021/1948](#) of 10 November 2021 on the treatment of repayments of VAT to non-taxable persons and to taxable persons for their exempt activities for the purposes of Regulation (EU) 2019/516 of the European Parliament and of the Council on the harmonisation of gross national income at market prices (GNI Regulation) and repealing Commission Decision 1999/622/EC, Euratom and Commission Regulation (EC, Euratom) No 116/2005 (1)  
OJ L 398, 11.11.2021, p. 4–5
  - [Commission Implementing Regulation \(EU\) 2021/1949](#) of 10 November 2021 on the principles for estimating dwelling services for the purposes of Regulation (EU) 2019/516 of the European Parliament and of the Council on the harmonisation of gross national income at market prices (GNI Regulation) and repealing Commission Decision 95/309/EC, Euratom and Commission Regulation (EC) No 1722/2005 (1)  
OJ L 398, 11.11.2021, p. 6–18
  - [Commission Implementing Regulation \(EU\) 2023/2493](#) of 15 November 2023 on the treatment for national accounts purposes of the non-collected VAT due to VAT fraud and due to insolvency (the discrepancy between theoretical VAT receipts and actual VAT receipts) for the application of Regulation (EU) 2019/516 of the European Parliament and of the Council on the harmonisation of gross national income at market prices (1)  
OJ L, 2023/2493, 16.11.2023
- ❖ [COUNCIL REGULATION \(EC, EURATOM\) NO 1287/2003 OF 15 JULY 2003 ON THE HARMONISATION OF GROSS NATIONAL INCOME AT MARKET PRICES \(GNI REGULATION\)](#).  
OJ L 181, 19.7.2003, P. 1-3

\*Regulation (EC, Euratom) No 1287/2003 has been repealed by Article 10 of [Regulation \(EU\) 2019/516 of the European Parliament and of the Council](#)

*Nevertheless, the implementing acts are still in force until they are repealed by new ones adopted under Regulation (EU) 2019/516.*

**as implemented by:**

- [Commission Decision 94/168/EC, Euratom](#) of 22 February 1994 on measures to be taken for the implementation of Council Directive 89/130/EEC, Euratom on the harmonization of compilation of gross national product at market prices.  
OJ L 77 of 19.3.1994, p. 51-58
- [Commission Decision 98/527/EC, Euratom](#) of 24 July 1998 on the treatment for national accounts purposes of VAT fraud (the discrepancies between theoretical VAT receipts and actual VAT receipts).  
OJ L 234 of 21.8.1998, p. 39

- ◆ [COUNCIL DECISION No 2010/196/EU, EURATOM OF 16 MARCH 2010](#) ON THE ALLOCATION OF FINANCIAL INTERMEDIATION SERVICES INDIRECTLY MEASURED (FISIM) FOR THE ESTABLISHMENT OF THE GROSS NATIONAL INCOME (GNI) USED FOR THE PURPOSES OF THE EUROPEAN UNION'S BUDGET AND ITS OWN RESOURCES.  
OJ L 87, 7.4.2010, p. 31–32

### EXCESSIVE DEFICIT PROCEDURE

- ❖ [COUNCIL REGULATION \(EC\) No 479/2009](#) OF 25 MAY 2009 ON THE APPLICATION OF THE PROTOCOL ON THE EXCESSIVE DEFICIT PROCEDURE ANNEXED TO THE TREATY ESTABLISHING THE EUROPEAN COMMUNITY (CODIFIED VERSION)  
OJ L 145, 10.6.2009, p.1

***As amended by:***

- ✓ [Council Regulation \(EU\) No 679/2010 of 26 July 2010](#) amending Regulation (EC) No 479/2009 as regards the quality of statistical data in the context of the excessive deficit procedure.  
OJ L 198, 30.7.2010, p. 1-4
- ✓ [Commission Regulation \(EU\) No 220/2014](#) of 7 March 2014 amending Council Regulation (EC) No 479/2009 as regards references to the European system of national and regional accounts in the European Union.  
OJ L 69, 8.3.2014, p. 101–101
- ◆ [Commission Delegated Decision 2012/678/EU](#) of 29 June 2012 on investigations and fines related to the manipulation of statistics as referred to in Regulation (EU) No 1173/2011 of the European Parliament and of the Council on the effective enforcement of budgetary surveillance in the euro area.  
OJ L 306, 6.11.2012, p. 21–25
- ◆ [Council Implementing Decision \(EU\) 2018/818](#) of 28 May 2018 imposing a fine on Austria for the manipulation of debt data in Land Salzburg.  
OJ L 137, 4.6.2018, p. 23–24
- ◆ [Council Regulation \(EC\) No 1467/97](#) of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure.  
OJ L 209 of 2.8.1997, p. 6-11

***As amended by:***

- ✓ [Council Regulation \(EC\) No 1056/2005](#) of 27 June 2005 amending Regulation (EC) No 1467/97 on speeding up and clarifying the implementation of the excessive deficit procedure.  
OJ L 174, 7.7.2005, p. 5–9

### HARMONISED INDICES OF CONSUMER PRICES - HICP

- [REGULATION \(EU\) 2016/792 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL](#) OF 11 MAY 2016 ON HARMONISED INDICES OF CONSUMER PRICES AND THE HOUSE PRICE INDEX, AND REPEALING COUNCIL REGULATION (EC) No 2494/95. (1)

OJ L 135, 24.5.2016, P. 11 - 38

**as implemented by:**

- ↵ [Commission Implementing Regulation \(EU\) 2020/1148](#) of 31 July 2020 laying down the methodological and technical specifications in accordance with Regulation (EU) 2016/792 of the European Parliament and of the Council as regards harmonised indices of consumer prices and the house price index (1)  
OJ L 252, 4.8.2020, p. 12–23
- ↵ [Commission Implementing Regulation \(EU\) 2023/1470](#) of 17 July 2023 laying down the methodological and technical specifications in accordance with Regulation (EU) 2016/792 of the European Parliament and of the Council as regards the house price index and the owner-occupied housing price index, and amending Commission Regulation (EU) 2020/1148 (1)  
OJ L 181, 18.7.2023, p. 1

### **BALANCE OF PAYMENT -BOP**

- ❖ [REGULATION \(EC\) No 184/2005 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL OF 12 JANUARY 2005 ON COMMUNITY STATISTICS CONCERNING BALANCE OF PAYMENTS, INTERNATIONAL TRADE IN SERVICES AND FOREIGN DIRECT INVESTMENT.](#)  
OJ L 35, 8.2.2005, P. 23-55

**as amended by:**

- ↵ [Commission Regulation \(EU\) No 555/2012](#) of 22 June 2012 amending Regulation (EC) No 184/2005 of the European Parliament and of the Council on Community statistics concerning balance of payments, international trade in services and foreign direct investment, as regards the update of data requirements and definitions.  
OJ L 166, 27.6.2012, p. 22- 66
- ↵ [Regulation \(EU\) 2016/1013 of the European Parliament and of the Council](#) of 8 June 2016 amending Regulation (EC) No 184/2005 on Community statistics concerning balance of payments, international trade in services and foreign direct investment. (1)  
OJ L 171, 29.6.2016, p. 144 -152
- ↵ [Commission Delegated Regulation \(EU\) 2019/505](#) of 19 December 2018 amending Annex I to Regulation (EC) No 184/2005 of the European Parliament and of the Council, as regards the geographical breakdown levels. (1)  
OJ L 85, 27.3.2019, p. 1-10

**and as implemented and adapted by:**

- [Commission Regulation \(EC\) No 601/2006](#) of 18 April 2006 implementing Regulation (EC) No 184/2005 of the European Parliament and of the Council as regards the format and the procedure for the transmission of data.  
OJ L 106, 19.4.2006, p. 7-9
- ↵ [Commission Implementing Regulation \(EU\) No 228/2014](#) of 10 March 2014 amending Regulation (EC) No 601/2006 implementing Regulation (EC) No 184/2005 of the European Parliament and of the Council on statistics concerning balance of payments,

international trade in services and foreign direct investment, as regards the format and the procedure for the transmission of data.

OJ L 70, 11.3.2014, p. 16–17

- [Commission Regulation \(EC\) No 602/2006](#) of 18 April 2006 adapting Regulation (EC) No 184/2005 of the European Parliament and of the Council through the updating of data requirements.  
OJ L 106, 19.4.2006, p. 10-11
- [Commission Regulation \(EC\) No 1055/2008](#) of 27 October 2008 implementing Regulation (EC) No 184/2005 of the European Parliament and of the Council, as regards quality criteria and quality reporting for balance of payments statistics.  
OJ L 283, 28.10.2008, p. 3-4

***As amended by:***

- ↵ [Commission Regulation \(EU\) No 1227/2010 of 20 December 2010](#) amending Regulation (EC) No 1055/2008 implementing Regulation (EC) No 184/2005 of the European Parliament and of the Council, as regards quality criteria and quality reporting for balance of payments statistics.  
OJ L 336, 21.12.2010, p. 15–16
- ↵ [Commission Implementing Regulation \(EU\) 2023/1472](#) of 17 July 2023 amending Regulation (EC) No 1055/2008 as regards the frequency with which the Member States supply their quality report (1)  
OJ L 181, 18.7.2023, p. 44
- [Commission Regulation \(EC\) No 707/2009](#) of 5 August 2009 amending Regulation (EC) No 184/2005 of the European Parliament and of the Council on Community statistics concerning balance of payments, international trade in services and foreign direct investment, as regards the update of data requirements  
OJ L 202, 6.8.2009, p 3
- ◆ [Council Decision No 2006/856/EC](#) of 13 November 2006 establishing a Committee on monetary, financial and balance of payments statistics. (Codified version)  
OJ L 332, 30.11.2006, p. 21-23

### **PURCHASING POWER PARITIES (PPP)**

- ❖ [REGULATION \(EC\) No 1445/2007 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL OF 11 DECEMBER 2007 ESTABLISHING COMMON RULES FOR THE PROVISION OF BASIC INFORMATION ON PURCHASING POWER PARITIES AND FOR THEIR CALCULATION AND DISSEMINATION.](#)  
OJ L 336, 20.12.2007, p. 1-24

***As implemented and adapted by:***

- [Commission Regulation \(EU\) No 193/2011](#) of 28 February 2011 implementing Regulation (EC) No 1445/2007 of the European Parliament and of the Council as regards the system of quality control used for Purchasing Power Parities. (1)  
OJ L 56, 1.3.2011, p. 1-2

- [Commission Regulation \(EU\) 2015/1163](#) of 15 July 2015 implementing Regulation (EC) No 1445/2007 of the European Parliament and of the Council as regards the list of basic headings used for Purchasing Power Parities. (1)  
OJ L 188, 16.7.2015, p. 6 - 27