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COVER NOTE

From: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 13 August 2014

To: Mr Uwe CORSEPIUS, Secretary-General of the Council of the European
Union

No. Cion doc.: C(2014) 5658 final

Subject: COMMISSION DELEGATED REGULATION (EU) No .../.. of 12.8.2014 on
the transmission format for research and development expenditure data,
as referred to in 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

Delegations will find attached document C(2014) 5658 final.

Encl.: C(2014) 5658 final



Brussels, 12.8.2014
C(2014) 5658 final

COMMISSION DELEGATED REGULATION (EU) No .../..

of 12.8.2014

on the transmission format for research and development expenditure data, as referred to in 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

(Text with EEA relevance)

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

This delegated act is based on the empowerment to the Commission in Article 2(5) of 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 Union¹.

Research and development plays an essential role in economic growth and represents a very significant component of macroeconomic aggregates.

The application of the capitalisation of research and development in a reliable and comparable way is essential to ensure a high level of quality of national accounts data.

When recording research and development expenditure as gross fixed capital formation (GFCF), according to Article 2(5) of Regulation (EU) No 549/2013, the Member States shall apply the methodological rules provided in Annex A to that Regulation.

Work undertaken within the European Statistical System (ESS) has led up to the development of a manual on measuring research and development in ESA 2010, as well as agreed transmission formats which should be used by all Member States.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

Consultations were carried out during the preparatory work, including at expert level.

The parties consulted included national experts invited to an experts' meeting to discuss the draft delegated act. The consultation took place at the meeting of the Directors of Macroeconomic Statistics on 12-13 December 2013 and, by written procedure, of the European System Statistical Committee on 11 March 2014.

Both the European Parliament and the Council have been duly informed.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

The objective of this delegated act is to ensure the reliability and comparability of national accounts aggregates in accordance with Article 2(5) of Regulation (EU) No 549/2013.

The delegated act sets out the format for national accounts research and development expenditure data.

The delegated act has no implication for the EU budget.

The delegated act concerns a matter relating to the European economic Area and its application should therefore extend to the European Economic Area.

¹ OJ L 174, 26.6.2013, p. 1.

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(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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 Union², and in particular Article 2(5) thereof,

Whereas:

- (1) The European system of accounts set up by Regulation (EU) No 549/2013 (the ESA 2010) establishes a system of national and regional accounts to meet the requirements of the economic, social and regional policy of the Union.
- (2) Due to the importance of research and development for the economy, additional methods and harmonised and comparable transmission formats have been developed for research and development data within the context of the European Statistical System (ESS), which is the partnership between the Commission (Eurostat) and the national statistical institutes (NSIs) and other national authorities responsible in the Member States for the development, production and dissemination of European statistics.
- (3) A Manual on measuring Research and Development in ESA 2010 sets out how research and development expenditure should be recorded as gross fixed capital formation.
- (4) It is necessary that reliable and comparable data be transmitted by Member States to the Commission in a specific format, in order to ensure a high level of quality of national accounts,

² OJ L 174, 26.6.2013, p. 1.

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation sets out the format in which the national accounts research and development expenditure data shall be transmitted by Member States to the Commission (Eurostat), in order to ensure the reliability and comparability of those data.

Article 2

Data transmission format

1. When transmitting to the Commission (Eurostat) research and development expenditure data for the total economy, the Member States shall apply the following format:
 - (a) AN.1171g, research and development assets, gross;
 - (b) AN.1171n, research and development assets, net;
 - (c) P.51g, AN.1171, gross fixed capital formation in research and development
2. The research and development expenditure data referred to in paragraph 1 shall be transmitted by the deadline of 24 months after the end of the reference year, for reference years from 2000 onwards. These data may be transmitted on a voluntary basis for the reference years before 2000.

Article 3

Entry into force and application

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply to data to be transmitted from 1 September 2014.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 12.8.2014

For the Commission
The President
José Manuel BARROSO