Single Integrated Metadata Structure (SIMS v2.0)
(user oriented)

Country: Greece

Compiling agency: ELSTAT

Domain name: Structural Business Statistics

ELSTAT metadata
Reference metadata
1. Contact
2. Metadata update
3. Statistical Presentation
4. Unit of measure
5. Reference period
6. Institutional mandate
7. Confidentiality
8. Release policy
9. Frequency of dissemination
10. Accessibility and clarity
11. Quality management
12. Relevance
13. Accuracy and reliability
14. Timeliness and punctuality
15. Coherence and comparability
16. Cost and burden
17. Data revision
18. Statistical processing
19. Comment

1. Contact	Top
1.1 Contact organisation	HELLENIC STATISTICAL AUTHORITY (ELSTAT)
1.2 Contact organisation unit	BUSINESS STATISTICS DIVISION STRUCTURAL BUSINESS STATISTICS SECTION
1.3 Contact name	Adriana Dafni
1.4 Contact person function	Head of Section
1.5 Contact mail address	46 PIREOS STREET, GR18510 PIRAEUS
1.6 Contact email address	a.dafni@statistics.gr
1.7 Contact phone number	+30 213 135 2044
1.8 Contact fax number	+30 213 135 2398

2. Metadata update	
2.1 Metadata last certified	2/9/2019
2.2 Metadata last posted	2/9/2019
2.3 Metadata last update	2/9/2019

3. Statistical presentation	

3.1 Data description

Structural Business Statistics provide a comprehensive picture on the structure, the performance and the main features of enterprises both in total and for every economic activity sector separately. In addition, they contribute significantly to other statistical domains, namely national accounts, short term statistics and statistical business registers.

In general, Structural Business Statistics cover many economic activities sectors and in particular manufacture, construction, trade and services. The main variables that are compiled are:

- Demographic variables (e.g. number of enterprises and number of local units)
- Output related variables (e.g. turnover and production value)
- Input related variables and in particular labour input related variables (e.g. employment and hours worked), goods and services input related variables (e.g. total purchases) and capital input related variables (e.g. investments in tangible goods).

Structural Business Statistics provide, also, data per enterprises size class (where the size classes are defined on the basis of the persons employed) and per regional level.

3.2 Classification system

The classifications used in Structural Business Statistics are:

- For the classification of economic activities for the year 2008 onwards the classification of the European Union (EU) Nace Rev.2 is used.
- For the classification in territorial units for statistical purposes, the NUTS 2013 classification is used.

3.3 Sector coverage

Structural Business Statistics cover all classes that are included in the following sector of the economic activities classification Nace Rev.2:

B (Mining and Quarrying),
C (Manufacturing),
D (Electricity, Gas, Steam and Air Conditioning Supply),
E (Water Supply; Sewerage, Waste Management and Remediation Activities),
F (Construction),
G (Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles),
H (Transportation and Storage),
I (Accommodation and Food Service Activities),
J (Information and Communication),
K (Financial and Insurance Activities),
L (Real Estate Activities),
M (Professional, Scientific and Technical Activities),
N (Administrative and Support Service Activities)

3.4 Statistical concepts and definitions

Demographic variables

- **Number of enterprises:** the number of enterprises that are active at least for a part of the reference period.
- **Number of local units:** the number of local units that are active, at least for a part of the reference period.

Output related variables

- **Turnover:** Turnover comprises the totals invoiced by the enterprise during the reference period, which corresponds to market sales of goods or services supplied to third parties. Turnover includes all duties and taxes on the goods or services invoiced by the unit with the exception of the value added type taxes (VAT). Turnover also includes all other charges (transport, packaging, etc) passed on to the customer. Reduction in prices, rebates and discounts, as well as the value of returned packing must be deducted.
- **Production value:** The production value measures the amount actually produced by the unit, based on sales, including changes in stock and the resale of goods and services. The production value is defined as turnover plus or minus the changes in stocks of finished products, work in progress and goods and services purchased for resale, minus the purchases of goods and services for resale, plus capitalised production, plus other operating income (excluding subsidies). Income and expenditure classified as financial or as revenue in the form of interests and dividends in company accounts are excluded from production value.

Input related variables and particularly

Labour input

- **Number of persons employed:** The total number of persons who work in the enterprise, inclusive of working proprietors, partners and unpaid family workers, as well as persons who work outside the enterprise but they belong to it and they are paid by it (e.g. sales representatives, delivery personnel, repair and maintenance teams). The number of persons employed excludes manpower supplied to the enterprise by other enterprises, persons carrying out repair and maintenance work in the enquiry enterprise on behalf of other enterprises, as well as those on compulsory military service.
- **Number of employees:** The number of persons who work for an employer and who have a contract of employment and receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind. The worker from a temporary employment agency is considered to be an employee of the temporary employment agency and not of the unit (customer) in which he works.

Cost input

- **Total purchases of goods and services:** Total purchases of goods and services include the value of all goods and services purchased during the accounting period for resale or consumption in the production process, excluding the capital goods (the consumption of which is registered as consumption of fixed capital).
- **Personnel costs:** The total remuneration in cash or in kind, payable by an employer to an employee (regular and temporary employees as well as home workers), in return for work done by the latter during the reference period. Personnel costs also include taxes and employees' social security contribution retained by the unit as well as the employer's compulsory and voluntary social contributions. Personnel costs are made up of wages and salaries and employers' social security costs.

Capital input

- **Gross investment in tangible goods:** Gross investment in tangible goods is defined as investment during the reference period in all tangible goods. Included are new and existing tangible capital goods whether bought from third parties or produced for own use (i.e. capitalised production of tangible capital goods), having a useful life of more than one year, including non-produced tangible goods such as land. Investments in intangible and financial assets are excluded.

3.5 Statistical unit

Enterprise and local unit, according to Regulation (EEC) 696/93 of the Council.

3.6 Statistical population
The total of enterprises residing in Greece and having activity in the sectors mentioned in section 3.3.
3.7 Reference area
Total of the country and region.
3.8 Time coverage
2000-2017
3.9 Base period
Not applicable

4. Unit of measure

Variables corresponding to number (e.g. number of enterprises, number of persons employed) are measured in units. Variables corresponding to value are measured in thousands of euro.

5. Reference period

The data refer to the relevant, each time, calendar year.

6. Institutional mandate

6.1 Legal acts and other agreements

The legal framework concerning the organization and operation of ELSTAT is available at the following link:
http://www.statistics.gr/en/legal-framework

EU Sectoral Legislation
- Regulation (EC, EURATOM) No 58/1997 of the Council on Structural Business Statistics
- Regulation (EC, EURATOM) No 410/1998 amending Regulation (EC, EURATOM) of the Council on Structural Business Statistics
- Regulation (EC) No 1614/2002 of the Commission adjusting Council Regulation (EC, EURATOM) No 58/1997 to economic and technical developments and amending Commission Regulations (EC) No 2700/98, No 2701/98 and No 2702/98
- Regulation (EC) No 2056/2002 of the European Parliament and of the Council amending Regulation (EC EURATOM) No 58/1997 of the Council on Structural Business Statistics
- Regulation (EC) No 295/2008 of the European Parliament and of the Council on Structural Business Statistics (recast)
- Regulation (EC) No 250/2009 of the Commission implementing Regulation (EC) 295/2008 of the European Parliament and of the Council as regards the definitions of characteristics, the technical format for the transmission of the data, the double reporting requirements for Nace Rev. 1.1 and Nace Rev.2 and derogations to be granted for Structural Business Statistics
- Regulation (EC) No 251/2009 of the Commission implementing and amending Regulation (EC) 295/2008 of the European Parliament and of the Council as regards the series of data to be produced for structural business statistics and the adaptations necessary after the revision of the statistical classification of products by activity (CPA)

- Regulation (EU) No 275/2010 implementing Regulation (EC) 295/2008 of the European Parliament and of the Council as regards the criteria for the evaluation of the quality of Structural Business Statistics

- Regulation (EU) No 439/2014 amending Regulation (EC) No 250/2009 implementing Regulation (EC) 295/2008 of the European Parliament and of the Council as regards the definitions of characteristics, the technical format of data transmission

- Regulation (EU) No 446/2014 amending Regulation (EC) No 295/2008 of the European Parliament and of the Council concerning Structural Business Statistics and Commission Regulations (EC) No 251/2009 and (EU) 275/2010, as regards the series of data to be produced and the criteria for evaluation of the quality of Structural Business Statistics

- Regulation (EU) No 1209/2014 of the Commission amending Regulation (EC) No 451/2008 of the European Parliament and of the Council establishing a new statistical classification of products by activity (CPA) and repealing Council Regulation (EEC) No 3696/1993

- Regulation (EU) No 1042/2015 of the Commission amending Annex II of Regulation (EC) No 250/2009 implementing Regulation (EC) 295/2008 of the European Parliament and of the Council on Structural Business Statistics and as regards the adaptation of the technical format due to the revision of the classification of products by activity (CPA)

- Regulation (EU) No 2112/2015 of the Commission amending Annex I of Regulation (EC) No 250/2009 implementing Regulation (EC) 295/2008 of the European Parliament and of the Council on Structural Business Statistics and as regards the adaptation of data series due to the revision of the classification of products by activity (CPA)

- Regulation (EEC) No 3037/1990 of the Council on the statistical nomenclature of economic activities in the Community

- Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/1990 as well as certain EC Regulations on specific statistical domains

- Regulation (EEC) No 696/1993 of the Council on the statistical units for the observation and analysis of the production system in the Community

- Regulation (EC) No 1059/2003 of the European Parliament and of the Council on the establishment of a common classification of territorial units for statistics (NUTS)

- Regulation (EU) No 1319/2013 of the Commission amending annexes of Regulation (EC) No 1059/2013 of the European Parliament and of the Council on the establishment of a common classification of territorial units for statistics (NUTS)

6.2 Data sharing

ELSTAT provides all non-confidential data at aggregated level, through the tables that are published on its webpage.

7. Confidentiality Top

7.1 Confidentiality – policy

The issues concerning the observance of statistical confidentiality by ELSTAT are arranged by articles 7, 8 and 9 of the Law 3832/2010 as in force, by Articles 8, 10 and 11(2) of the Regulation on Statistical Obligations of the agencies of the Hellenic Statistical System and by Articles 10 and 15 of the Regulation on the Operation and Administration of ELSTAT (relevant link:

http://www.statistics.gr/en/statistical-confidentiality

The Statistical Confidentiality Policy of ELSTAT includes the rules and principles implemented by ELSTAT for the observance of statistical confidentiality and is available at the following link:

http://www.statistics.gr/documents/20181/1609796/ELSTAT_Statistical_Confidentiality_Policy_EN.pdf/c79e5ac8-469c-433d-b4e6-8433319b21d2

7.2 Confidentiality - data treatment

The confidential data transmitted to ELSTAT by the agencies of the Hellenic Statistical System (ELSS) are used exclusively for statistical purposes. Right to access these data has exclusively only the staff of ELSTAT employed for that purpose and designated by act of the President of ELSTAT. The receipt, storage and processing of data by ELSTAT is carried out by implementing strict security and personal data protection rules, in accordance with ELSTAT's Circular on the Information Systems Security Policy and Digital Data Protection.

8. Release policy

8.1 Release calendar

There is no specific release date of the results of Structural Business Statistics. They are usually announced in September of each year, after their transmission to the European Statistical Service (Eurostat) in June of each year and their validation by it.

8.2 Release calendar access

The release calendar of ELSTAT is available at the following link:

http://www.statistics.gr/en/calendar#12019

8.3 User access

The data from the Structural Business Register are disseminated in accordance with ELSTAT's Dissemination Policy, which is available at the following link:

http://www.statistics.gr/documents/20181/1609796/Dissemination_Policy_of_ELSTAT_en.pdf/8c399d64-9611-4d55-b514-56ea51ac1ecf

ELSTAT protects and does not disseminate the data it has obtained, or it has access to, which enable the direct or indirect identification of the statistical units by the disclosure of individual information directly received for statistical purposes or indirectly supplied from administrative or other sources. ELSTAT takes all appropriate preventive measures so as to render impossible the identification of individual statistical units by technical or other means which might reasonably be used by a third party. Statistical data that could potentially enable the identification of the statistical unit are disseminated by ELSTAT if and only if:

a) These data have been treated, as specifically set out in the Regulation on the Statistical Obligations of the ELSS agencies, in such a way that their dissemination does not prejudice the statistical confidentiality

b) The statistical unit has given its consent, without any reservations, for the disclosure of data

ELSTAT may grant researchers conducting statistical analyses for scientific purposes access to data that enable the indirect identification of the statistical units concerned. The access is granted provided the following conditions are satisfied:

a) an appropriate request together with a detailed research proposal in conformity with current scientific standards have been submitted;

b) the research proposal indicates in sufficient detail the legitimate purpose of the research, the set of data to be accessed, the methods of analysing them, the persons who will have access to the data and the time needed for the research;

c) a contract specifying the conditions for access, the obligations of the researchers, the measures for respecting the confidentiality of statistical data and the sanctions in case of breach of these obligations has been signed by the individual researcher, by his / her institution, or by the organization commissioning the research, as the case may be, and by ELSTAT.

Information on the access to confidential data for scientific purposes is available at the following link:

http://www.statistics.gr/en/scientific_provision_data

Yearly

10.1 News release

The Press Release on Structural Business Statistics of the year 2017 is available at the following link:

http://www.statistics.gr/en/statistics?p_p_id=documents_WAR_publicationsportlet_INSTANCE_qDQ8fBKKo4lN&p_p_lifecycle=2&p_p_state=normal&p_p_mode=view&p_p_cacheability=cacheLevelPage&p_p_col_id=column-2&p_p_col_count=4&p_p_col_pos=1&_documents_WAR_publicationsportlet_INSTANCE_qDQ8fBKKo4lN_javax.faces.resource=document&_documents_WAR_publicationsportlet_INSTANCE_qDQ8fBKKo4lN_ln=downloadResources&_documents_WAR_publicationsportlet_INSTANCE_qDQ8fBKKo4lN_documentID=376377&_documents_WAR_publicationsportlet_INSTANCE_qDQ8fBKKo4lN_locale=en

The Press Release on Structural Business Statistics of the year 2016 is available at the following link:

http://www.statistics.gr/en/statistics?p_p_id=documents_WAR_publicationsportlet_INSTANCE_qDQ8fBKKo4lN&p_p_lifecycle=2&p_p_state=normal&p_p_mode=view&p_p_cacheability=cacheLevelPage&p_p_col_id=column-2&p_p_col_count=4&p_p_col_pos=1&_documents_WAR_publicationsportlet_INSTANCE_qDQ8fBKKo4lN_javax.faces.resource=document&_documents_WAR_publicationsportlet_INSTANCE_qDQ8fBKKo4lN_ln=downloadResources&_documents_WAR_publicationsportlet_INSTANCE_qDQ8fBKKo4lN_documentID=353952&_documents_WAR_publicationsportlet_INSTANCE_qDQ8fBKKo4lN_locale=en

10.2 Publications

The tables of Structural Business Statistics are available at the following links:

http://www.statistics.gr/en/statistics/-/publication/SDE12/-

http://www.statistics.gr/en/statistics/-/publication/SDE03/2017

http://www.statistics.gr/en/statistics/-/publication/SIN09/2017

http://www.statistics.gr/en/statistics/-/publication/SIN21/2017

http://www.statistics.gr/en/statistics/-/publication/SIN18/2017

http://www.statistics.gr/en/statistics/-/publication/SDE18/-

http://www.statistics.gr/en/statistics/-/publication/SDE24/-

http://www.statistics.gr/en/statistics/-/publication/SMA21/-

http://www.statistics.gr/en/statistics/-/publication/SME27/-

http://www.statistics.gr/en/statistics/-/publication/STO09/-

10.3 On-line database

Not available

10.4 Micro-data access

See section 8.3 above

10.5 Other

Not available

10.6 Documentation on methodology

Structural Business Statistics are compiled according to Regulation (EC) No 295/2008 of the European Parliament and of the Council on Structural Business Statistics (recast) and the implementing Regulations (EC) No 250/2009 and (EC) No 251/2009 of the Commission as regards the definitions of the characteristics, the technical format for the data transmission and the data series respectively that are available at the following links:

https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:086:0001:0169:en:PDF

https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:086:0170:0228:EN:PDF

The applied methodology takes into account international and European practices and in particular instructions, recommendations and standards of Eurostat.

10.6.1 Metadata completeness – rate

The completeness of metadata corresponds to a 100% percentage.

10.7 Quality documentation

Quality report is transmitted to Eurostat, on an annual basis, when the compilation and validation of Structural Business Statistics is completed. Section 11.2 provides a more detailed description of the quality report.

11. Quality management Top

11.1 Quality assurance

The applied methodology is harmonized with the relevant decisions that are taken in the meetings of the European Working Group on Structural Business Statistics (SBSWG) which take place under the coordination of Eurostat, as well as the recommendations of the Task Forces that are established for reviewing specific important issues related to Structural Business Statistics.

11.2 Quality assessment

Structural Business Statistics are compiled in accordance with the recommendations that are provided in the relevant European Regulations. The evaluation of the quality of the Structural Business Statistics is performed by ELSTAT and Eurostat on the basis of the quality report compiled for each reference year from ELSTAT and to which information on all the quality indicators are recorded (relevance, accuracy and reliability, timeliness and punctuality, coherence and comparability, accessibility and clarity).

Structural Business Statistics are compiled with the use of tax and other data from administrative sources that cover the basic statistical variables. A survey on large enterprises of each economic activity class is supplementary conducted, in order to collect data for the remaining statistical variables that cannot be calculated from the data coming from the administrative sources and to be used as the basis for the estimation of these statistical variables for the total population of enterprises.

The use of administrative data for the compilation of Structural Business Statistics has brought a significant improvement in the quality of the produced data in terms of completeness and coverage of enterprises, as well as in terms of timeliness.

The continuous cooperation of ELSTAT with the tax and other administrative authorities providing data to ELSTAT aims at having the biggest possible harmonization of statistical variables with tax and other administrative variables, as well as at adding questions in tax and administrative declaration forms that cover needs on statistical information and it, therefore, will lead to further improving the quality of Structural Business Statistics.

12. Relevance Top

12.1 User needs

Data of Structural Business Statistics are provided to users for the satisfaction of their requests, in accordance with the Statistical Confidentiality Policy and the Dissemination Policy of ELSTAT.

The main national users of Structural Business Statistics data are researchers, economic analysts, doctoral candidates, students and enterprises.

At international level, data of Structural Business Statistics are used by Eurostat, the Organisation for

Economic Cooperation and Development, etc.

Structural Business Statistics data are also used in the compilation of the National Accounts of Greece and in particular in the compilation of the Gross Domestic Product, as well as in the compilation of Short Term Statistics during the works for the change of the base year.

12.2 User satisfaction

The degree of satisfaction of users is assessed by their comments and remarks expressed: a) at the annual Users' Conferences organized by ELSTAT, b) at the meetings of the Advisory Committee of the Hellenic Statistical System (SYEPELSS), in which participate representatives of bodies using statistics and c) through the User Satisfaction Survey conducted by the competent Statistical Data Dissemination Section of ELSTAT:

http://www.statistics.gr/en/user-satisfaction-survey

12.3 Data completeness

Structural Business Statistics cover the total set of variables defined by the relevant Regulations of the European Union.

13. Accuracy and reliability

13.1 Overall accuracy

For the compilation of Structural Business Statistics administrative, tax data are used, as well as data that are collected in the framework of a small scaled survey conducted only to large enterprises (in terms of the turnover or employment), which dominate the economy of each activity class. The aim of the survey is to collect data for the total set of variables that are required by the Regulation (EC) No 295/2008 of the European Parliament and of the Council on Structural Business Statistics (recast), given that the administrative, tax data do not cover all the required statistical variables.

The accuracy and reliability of Structural Business Statistics depends largely on the accuracy and completeness of the data that are provided from administrative, tax sources and are used for their compilation. In general, it is difficult to estimate the accuracy of administrative, tax data and it does not exist a quantitative indicator for its evaluation. The administrative, tax data that are used for the compilation of Structural Business Statistics are checked as regards their completeness and their correctness, mainly through their comparison with data from other available sources, as well as with data from the Statistical Business Register. In addition, the administrative, tax data are checked in terms of their relevance with the statistical variables, based on the definitions of these variables. In cases administrative, tax data are missing or they are not correct or their complete correction is not feasible, the imputation method is applied.

For the compilation of the statistical variables that cannot be calculated from the administrative, tax data for the total population of enterprises, the data that are collected through the survey on large enterprises are used and appropriate estimation methods are applied, namely the proportion of a component variable method, predictive models, the simple ratio adjustment method.

On the basis of the above, the accuracy of Structural Business Statistics is evaluated as very satisfactory.

13.2 Sampling error

Sampling errors do not exist.

13.3 Non-sampling error

13.3.1 Coverage error

Structural Business Statistics cover, in general, all the active enterprises of the Statistical Business Register, which are classified in the activity classes that are referred in section 3.3. Differences between Structural Business Statistics and the Statistical Business Register may exist, which correspond to cases of enterprises of a special form or legal status, which are included in the Statistical Business Register, but they are out of the scope of Structural Business Statistics. Moreover, other differences between Structural Business Statistics and the Statistical Business Register may occur, which usually correspond to enterprises that are in a transitional status (e.g. start of operation, closing of operation) and which are included in the Statistical Business Register but they are not included in Structural Business Statistics because financial data are not available, while their data cannot be estimated through the imputation method.

13.3.2 Measurement error

Structural Business Statistics are compiled with the use of administrative, tax data and data that are collected through the supplementary small scaled survey on the large enterprises of each activity class. The logical and accounting checks that are performed on the above data aim at the correction of false data that may exist in the tax and other administrative fields, as well as false data that are collected through the statistical surveys.

13.3.3 Processing error

The errors that occurred during the processing of the data are identified through logical, accounting and statistical checks and they are corrected.

14. Timeliness and punctuality

14.1 Timeliness

The time-lag between the reference period of Structural Business Statistics data and their availability is 18 months.

14.2 Punctuality

Structural Business Statistics of the most recent reference year 2017 were compiled within the deadline, namely 18 months after the end of the reference year, as provided in the Regulation (EC) No 295/2008 of the European Parliament and of the Council on Structural Business Statistics (recast).

15. Coherence and comparability

15.1 Comparability - geographical

Structural Business Statistics are compiled in full compliance with the European Regulation (EC) No 295/2008 of the European Parliament and of the Council on Structural Business Statistics (recast), a fact that ensures the comparability of the data of Greece with the respective data of the other countries of the EU.

15.2 Comparability over time

The time series of Structural Business Statistics starts from the reference year 2000.

In the reference year 2008 there is a discontinuity in the comparability over time of the time series due to the revision of the statistical classification of economic activities that is used (transition from the classification Nace Rev 1.1. to the classification Nace Rev. 2). In order to address the discontinuity in the time series due to the use of different statistical classifications, data on Structural Business Statistics for the year 2008 have been compiled with both the statistical classifications Nace Rev. 1.1 and Nace Rev. 2.

In the reference year 2014 there is a discontinuity in the comparability over time of the time series due to the change in the compilation method of Structural Business Statistics with the transition from the sampling survey and the extrapolation of the results to the population of enterprises, to the introduction of the use of

administrative, tax data. Due to the fact that ELSTAT was not granted with access to analytical administrative, tax data for the reference year 2013 and the previous years, this discontinuity in the time series of Structural Business Statistics is not possible to be addressed.

15.3 Coherence cross-domain

Data relevant to those of Structural Business Statistics exist in Short Term Statistics, in Labour Cost Statistics, in Labour Force Statistics and in the Statistics on the Expenditures for the Protection of the Environment. Given the methodological differences that exist in these domains, inconsistencies in the results may be explained. Obvious inconsistencies between the results of Structural Business Statistics and the results of the above domains, that may occur, are examined.

15.3.1 Coherence – sub annual and annual statistics
Structural Business Statistics data are compiled only on an annual basis.

15.3.2 Coherence – National Accounts
Structural Business Statistics are used as a source for the compilation of National Accounts and in particular of the Gross Domestic Product (GDP) with all the three calculation methods (from the production side, from the expenditure side and from the income side). Due to methodological differences that exist between Structural Business Statistics and National Accounts, inconsistencies in the final results are expected.

15.4 Coherence – internal

The internal coherence of data regards the relations between statistical variables and the coherence between different data series that are compiled for Structural Business Statistics. The internal coherence of Structural Business Statistics is checked through a dedicated software that has been developed by Eurostat and its application is a necessary condition for the validation of Structural Business Statistics.

16. Cost and burden Top

The access of ELSTAT to data of administrative sources that are used for the compilation of Structural Business Statistics is free of charge. Also, using data from administrative sources to update Structural Business Statistics does not cause any burden on the surveyed legal units.

The use by ELSTAT of automated logical and statistical checks for the processing of the above data results in saving time and resources for the compilation of Structural Business Statistics.

The small scaled survey on the large enterprises of the different economic activity classes is mainly conducted by ELSTAT's staff. External private collaborators who collect questionnaires work for a small share of the enterprises of the region. For the Structural Business Statistics of the year 2017, the cost of the survey which corresponds to the cost of private collaborators was approximately 16.150€.

17. Data revision Top

17.1 Revision policy

The revision policy of ELSTAT is applied, which is available at the following link:

http://www.statistics.gr/documents/20181/1195539/ELSTAT_Revisions_Policy_25_10_2018_EN.pdf/604b51dd-5dc2-4c7c-8b74-2766bda16e5e

17.2 Revision practice

18. Statistical processing Top

18.1 Source data

The primary data that are used for the compilation of Structural Business Statistics are administrative data, data that are collected through statistical surveys that are conducted by ELSTAT on large enterprises and

data from the Statistical Business Register of ELSTAT.

The administrative data received by ELSTAT and used for the compilation of Structural Business Statistics are transmitted from the Independent Authority of Public Revenues (IAPR) and include: (a) financial data of freelancers, physical and legal persons that are obliged, by the law, to submit tax declarations on their income from economic activity, (b) data on the compensations of employees deriving from the Electronic Earnings Attestations that employers are obliged to submit for the employees they have.

Through the survey on the large enterprises that is conducted by ELSTAT, analytical financial data on income and expenditure are collected as regards the economic activity of the enterprises.

Data on the status of enterprises (active, inactive, etc), on their branch of their economic activity, on the residence of the enterprise, employment data (number of persons employed and number of employees) and data on the local units of enterprises are received from the Statistical Business Register.

18.2 Frequency of data collection

The collection of data is conducted on an annual basis.

18.3 Data collection

Data are transmitted to ELSTAT from IAPR, according to the Memorandum of Understanding signed in 2014, between ELSTAT, the General Secretariat for Public Revenues (GSPR), the General Secretariat for Information Systems (GSIS) and the Social Security Institution (IKA). The tax data that are transmitted to ELSTAT from the IAPR, as well as their transmission time are specified in the Annexes of the Agreement that was signed in June 2016 between ELSTAT and GSPR.

The data of the surveyed large enterprises are collected through the completion of electronic or printed questionnaires.

18.4 Data validation

Both the data that are received by IAPR and collected through the survey are subject to a set of computational checks, in order their completeness, accuracy and coherence to be verified. In addition, the consistency of the data is checked through the performance of automated accounting-mathematical checks. The derived inconsistencies are further examined and corrections take place at the level of the enterprise data, in cases the observed deviations cannot be justified. An analytical file recording all the corrections that are conducted, according to the above, is kept.

18.5 Data compilation

Data from administrative sources

When the administrative data are received from IAPR, a comparison of their total number of records is made with all the other relevant administrative data files that ELSTAT is receiving from IAPR for the updating requirements of the Statistical Business Register. A comparison with the corresponding file of the previous year is made as well.

Moreover, the cases of enterprises that are recorded more than once in the file with the administrative data are checked. This is possible to occur when supplementary or modifying tax declarations are submitted by enterprises to IAPR.

After that, accounting-mathematical checks are conducted, concerning the following basic categories:

- fields that are related to the identity of the enterprise
- activity branch
- reference period
- the category of the enterprise (as regards its size and legal form)
- verification of totals
- checks on the existence of basic financial data per enterprise
- correlation of employment and personnel costs data
- check on negative values
- checks on the correctness of the financial result

- check on the total income from services

The work of the correction of administrative data with the use of mathematical – accounting checks is divided to manual (at the enterprise level), to automated and to other corrections.

After the phase of processing and correction of the administrative data (E3 form), the calculation of the statistical variables follows. The calculation of the statistical variables is conducted with the use of a correspondence table between the E3 tax form fields and the statistical variables, which has been compiled by ELSTAT. Exceptions from this process are the statistical variables "number of persons employed" and "number of employees" which are directly received by the Statistical Business Register, as well as the variable "wages and salaries" that is calculated from the administrative datafile Electronic Earnings Attestation.

When the calculation of the statistical variables is completed, coherence and comparability checks are conducted and the processing of the data at the level of statistical variables initiates.

In particular, the following individual processing – checking tasks are performed:

- For specific activities (processing and trading of smoke products, alcoholic beverages, petroleum and pharmaceutical products), the values of turnover and of total purchases of goods and services are checked and corrected, when necessary, in order not to include the special consumption tax, rebates and claw backs.

- Examination, at enterprise level, of negative values in the statistical variables turnover and gross investments in tangible goods.

- Examination of the consistency between variables "personnel cost" and "wages and salaries". The personnel cost is calculated from the fields of E3 tax form, while wages and salaries from the fields of the Electronic Earnings Attestation. Therefore, consistency problems may occur for some enterprises, as they come from different sources.

- Examination of the consistency of the variables "number of employees" and "wages and salaries". This check mainly concerns the cases of enterprises that did not submit the Electronic Earnings Attestation or they have submitted it with zero data, but, at the same time, information on the existence of employees in these enterprises are available by another source (e.g. Social Security Institution (IKA)).

Moreover, for the administrating companies of the maritime sector, a special treatment takes place, as regards the estimation of the statistical variables for the established offices/branches of non-resident enterprises as provided in article 25 of L. 27/1975. The relative activity code of Nace Rev. 2 classification are: 5020, 5222, 5229.

These administrating companies are branches of non-resident enterprises and, in their majority, they declare only the personnel cost and the expenses they make for purchasing goods and services (the expenses of the office for the administration of the vessels), without submitting financial data on turnover either through the Structural Business Statistics survey or through the tax forms (E3, F2, etc).

Data collected through the survey on large enterprises

The data that are collected on large enterprises are coded and checked in terms of their completeness, validity and correctness in relation to the documents that these enterprises have also submitted (balance sheets, financial statements, tax forms, etc). After that, the data are entered in databases and they are subject to computational checks, logical checks and completeness checks. Then, the calculation of the variables follows.

Estimation of statistical variables that cannot be calculated from the administrative data

For the large enterprises, for which data are collected through the survey, the collected data are used.

For the rest of the enterprises of the active enterprises population, which are classified in the activity branches that are covered by the Structural Business Statistics, the following techniques – methods are applied:

- Proportion of a component variable
- Predictive models
- Simple Ratio adjustment method

Synthesis of results

After the processing phases described previously have been completed, as well as after the completion of

the survey on the large enterprises, the synthesis of Structural Business Statistics is conducted.

18.5.1 Imputation – rate

The final results of Structural Business Statistics include data (at the level of enterprise) that do not come from a primary source (survey on large enterprises of administrative files), but they have been estimated through the application of statistical methods. In particular, the data of enterprises that, (a) either are not available from the E3 tax form, (b) either are available from the E3 tax form, but they are not considered to be correctly completed and at the same time they have a big impact on the activity class in which they are classified, (c) or they have been corrected at the level of the statistical variables, they are replaced by the data of other enterprises that have similar characteristics (activity class, size class as regards the turnover or the employment) and that have submitted the E3 tax form without any accounting-mathematical errors to be detected. This process is conducted on the basis of a specific statistical methodology.

As regards the magnitude of the impact that the imputation process has, it is noted that for the year 2017, the data for which this process was applied concerned 17,982 enterprises with turnover 1.5 billion euros and 37,557 persons employed. The respective figures for the results of the year 2016 were 7,690 enterprises, 3.0 billion euros the turnover and 31,070 the number of persons employed, while in the results of the year 2015 they were 8,364 enterprises with turnover 2.5 billion euros and 29,346 persons employed.

18.6 Adjustment

18.6.1 Seasonal adjustment

Not applicable

19. Comment