

**SUMMARY QUALITY REPORTS ON
REVISIONS TO GNI DATA 2014
BY EUROSTAT**

SUMMARY

1. Opinion of the GNI Committee
2. GNI data used for own resource purposes of the EU
3. Comments on the Quality Reports

Annex A
Opinion of the GNI Committee

The GNI Committee at its 29th meeting on 22-23 October 2014 examined the GNP and GNI data transmitted through the GNP/GNI Questionnaire 2014 by the countries that were Member States before 1 July 2013 (“EU27” Member States), having regard to the following:

1. Following Council Decisions 2000/597/EC, Euratom (of 29 September 2000) and 2007/436/EC, Euratom (of 7 June 2007) on the system of the European Communities' own resources, and in particular Article 2(7) thereof, Gross National Income at market prices (GNI) according to ESA 95 is used for own resource purposes from budget year 2002 onward. For earlier budget years, the fourth own resource is based on Gross National Product at market prices (GNP) according to ESA 79.
2. Following Article 8(2) of the own resources Decision mentioned above, Council Regulation (EC, Euratom) 1287/2003 (the GNI Regulation) was adopted on 15 July 2003 which lays down the procedures for the forwarding and verification of GNI data and which created the GNI Committee. For GNP, these aspects are laid down in Council Directive 89/130/EEC, Euratom of 13 February 1989 (the GNP Directive), which created the GNP Committee. Since the inception of the fourth own resource, the work of the GNP Committee has led to significant improvements in the comparability, the reliability and the exhaustiveness of GNP of the Member States that were Member States before 1 May 2004.
3. EU15 Member States now calculate GNP for the years 1995-2001 using the methodology defined by Commission Decision 97/178/EC, Euratom (of 10 February 1997), adopted after consultation of the GNP Committee, on the transition between ESA 79 and ESA 95.
4. All these 15 Member States have provided an Inventory of sources and methods for the compilation of GNI according to ESA95. Information visits to all these Member States to evaluate the implementation of ESA95 (and its impact on ESA79-based GNP for the EU15 Member States) on the basis of these Inventories have been made. The results of these visits have been presented by the Commission to the GNP Committee or the GNI Committee.
5. Following the completion of the analysis of the Inventories, the Commission in accordance with Article 10(8) of Regulation 1150/2000 placed a number of reservations on the GNP data for 1995-2001. The Member States had to complete the work related to these reservations by September 2006. The work related to these reservations is still ongoing.

6. All EU25 Member States concerned had to provide an updated or new Inventory of sources and methods for the compilation of GNI according to ESA 95 by end of 2006 (except for Sweden which had to provide an updated Inventory by end of 2007). Bulgaria and Romania had to provide an Inventory of sources and methods for the compilation of GNI according to ESA 95 by the end of 2009. All these Member States have transmitted their Inventories. New information visits related to these Inventories have been carried out. The results of these visits have been presented by the Commission to the GNI Committee. Draft GNI assessment reports for 13 EU25 Member States were presented by the Commission to the GNI Committee in its 22nd meeting; the draft assessment reports for the remaining 12 were presented in its 23rd meeting. Draft GNI assessment reports for Bulgaria and Romania were presented by the Commission to the GNI Committee in its 25th meeting.
7. Following the completion of the analysis of these updated or new Inventories, the Commission in accordance with Article 10(8) of Regulation 1150/2000 placed a number of reservations on the GNI data for 2002-2010. The Member States were to complete the work related to these reservations by September 2014 or in a single case by September 2016. Eurostat started to assess the work done and continues the co-operation with the Member States.
8. Pursuant to Regulation (EU) No 549/2013, Member States must transmit their regular data relating to national accounts in conformity with the European System of Accounts 2010 (ESA2010) starting from 1 September 2014. For the calculation of GNI for the purposes of own resources the ESA 95 standard is still in use, and pursuant to Article 2 (2) of Council Regulation (EC, Euratom) No 1287/2003, Member States must transmit their data on Gross National Income (GNI) and its components in conformity with the ESA 95.
9. The GNI Committee agreed on the transmission in the 2014 GNI Questionnaires and Quality Reports of data for years 2002-2009 in ESA 95 and on the transmission of data for years 2010 onwards in ESA 2010 with transition to ESA95 GNI. Member States are to manage the transition from the data relating to national accounts under ESA 2010 to those of ESA 95 by applying the differences of definition identified in the Manual on the Changes between ESA 95 and ESA 2010 (approved by the Eurostat Group of Directors of Macroeconomic Statistics in November 2013). In these circumstances, the verification of GNI, from year 2010 onwards, according to ESA 95, requires a preceding check on the data established according to ESA 2010. After initial consistency checks of the transitional items and other revisions, this check is to be based on the inventories of statistical sources and methods used by the Member States to compile their ESA 2010 GNI estimates.

10. Given the provisions of Article 10 (7) of Council Regulation (EC, Euratom) No 1150/2000, as amended by Council Regulation (EC, Euratom) No 105/2009, the GNI data for year 2010 would have become time-barred on 1 October 2014. Furthermore, taking into account that Member States undertook a major revision of their national accounts, that they started using new transition items from ESA 2010 concepts to ESA95 and that the ESA 2010 GNI Inventories are not yet available, the Commission, had placed a process-specific reservation reserving its position as to the accuracy of all of the EU-27 Member States' national accounts relating to the year 2010 in September 2014 to allow a detailed comparative analysis of the solutions adopted by Member States in order to ensure that the GNI-based own resource contribution from each of the EU-27 Member States is determined correctly.
11. On the GNP/GNI Questionnaire 2014, the Member States have supplied GNI data for the years 2002-2013 and, where relevant, GNP data for the years under reservations 1995-2001.
12. In accordance with Article 2(3) of the GNI Regulation, the Member States provided together with the GNP/GNI Questionnaire 2014 a report on the quality of the GNI data ("Quality Report") following a fixed format, agreed by the GNI Committee.

The examination by the GNI Committee of the data supplied on the 2014 GNP/GNI Questionnaire was based on the documents and explanations provided by the Member States – in particular the Quality Reports submitted with the Questionnaire – and on the reports and analyses supplied by Eurostat (in particular in document GNIC/279A Rev1, including Annex II) having in mind, in particular, the following:

- the results of work to improve GNP and GNI data in previous years,
- the reliability of the sources and methods used to calculate GNP and GNI,
- the comparability of the GNP and GNI data through the use of the same definitions and accounting rules,
- the exhaustiveness of the GNP and GNI estimates.

Based on this examination, the GNI Committee considers that considerable improvements have been made in the harmonisation and quality of the EU27 Member States' GNP (where relevant) and GNI estimates. It considers that, taking due account of the GNI reservations set for the EU27 Member States between January 2012 and September 2014 (and where relevant the still outstanding GNP reservations), these data are appropriate for use for own resource purposes with respect to reliability, comparability and exhaustiveness in accordance with article 5(2)b of the GNI Regulation. Nevertheless, the GNI Committee underlines that the improvement of the GNP and GNI calculations, and of national accounts in general, is a continuous process and stresses that research and studies should be taken further and efforts pursued with an appropriate level of resources.

Croatia has submitted GNI data for the years 2002-2013 (cf. document GNIC/279A Rev1). The GNI Committee's opinion on the GNI data of Croatia, presented in Annex 1, is an integral part of this opinion.

GNI data used for own resource purposes of the EU

This file presents an overview of the GNP/GNI data provided by the 28 EU Member States under the GNI Regulation (Council Regulation (EC, Euratom) 1287/2003) in 2013 and 2014. It also compares the two datasets (Data revisions - 2014 compared to 2013).

The methodological basis for the figures is ESA95.

The figures are expressed in millions of national currency; revisions in %.

2014 data were approved by the GNI Committee on 22/10/14. 2013 data were approved by the GNI Committee on 23/10/13.

The figures of the Member States are used for own resource purposes of the EU and will, due to reservations and the version of ESA used, differ from the nationally or internationally published series for GNI.

The figures for the EFTA countries provided under the GNI Regulation are included on a separate sheet for information.

GNP/GNI Questionnaire 2014 - Member States: GNP and GNI data to be used for own resources - overview table - FINAL

Country	Currency Unit	GNP ¹⁾ (ESA 79)								
		1985	1986	1987	1988	1989	1990	2000	2001	
Belgium	mio EUR									
Denmark	mio DKK									
Germany	mio EUR									
Greece	mio EUR	87477	90072	100123	115360	121782	127651	138432		
Ireland	mio EUR									
France	mio EUR									
Finland	mio EUR									
Italy	mio EUR									
Luxembourg	mio EUR									
Netherlands	mio EUR									
Austria	mio EUR									
Portugal	mio EUR									
Finland ²⁾	mio EUR									
Sweden	mio SEK									
United Kingdom	mio GBP									
Bulgaria	mio BGL									
Czech Republic	mio CZK									
Estonia	mio EUR from 2011 mio EUR from 2008									
Cyprus	mio CYP from 2008 mio EUR									
Latvia	mio LVL									
Lithuania	mio LTL									
Hungary	mio HUF									
Malta	mio MTL from 2008 mio EUR									
Poland	mio PLN									
Romania	mio RON									
Slovakia	mio SKK from 2007 mio EUR from 2008									
Slovenia	mio SSK from 2008 mio EUR									
Canada	mio CAD									

Country	Currency Unit	GNP ¹⁾ (ESA 85)											
		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Belgium	mio EUR	271730	290652	294829	301132	320115	336597	350774	357173	365076	374101	384565	393852
Denmark	mio DKK	1317202	1467220	1462248	1462248	1462248	1462248	1462248	1462248	1462248	1462248	1462248	1462248
Germany	mio EUR	2086480	2108622	2184035	2230747	2344724	2455518	2417639	2417639	2417639	2417639	2417639	2417639
Greece	mio EUR	159480	181278	181278	181278	181278	181278	181278	181278	181278	181278	181278	181278
Ireland	mio EUR	715078	772854	820078	864396	908798	1023796	1023796	1023796	1023796	1023796	1023796	1023796
France	mio EUR	1444841	1832511	1862248	1733503	1823322	1923796	1844038	1908644	1971284	2045614	2123802	2203852
Finland	mio EUR	128238	119733	127864	139547	154444	162788	162788	162788	162788	162788	162788	162788
Italy	mio EUR	128238	1326443	134444	1432250	1498900	1522931	1522931	1522931	1522931	1522931	1522931	1522931
Luxembourg	mio EUR	18512	18512	2003	25782	26568	26679	26519	26519	26519	26519	26519	26519
Netherlands	mio EUR	48333	478670	60091	61882	54873	57473	58338	58338	58338	58338	58338	58338
Austria	mio EUR	218120	231119	231180	240383	254877	266875	274911	284448	297777	309635	324448	341548
Portugal	mio EUR	157252	140800	146398	150475	154112	161351	165394	168574	170559	172354	174034	175830
Finland ²⁾	mio EUR	142814	143502	152972	167184	180657	178333	184470	178333	181644	182728	186171	191171
Sweden	mio SEK	2428329	288033	284886	278033	291251	318542	331864	317408	347282	361824	385576	414389
United Kingdom	mio GBP	108722	115576	122348	129213	135788	143393	149751	157011	164174	169458	174022	178751
Bulgaria	mio BGL	30657	36243	40134	44174	5008	5677	68679	67768	69794	75087	77047	78374
Czech Republic	mio CZK	244826	257241	267277	287941	314268	341813	3678500	3512503	332874	358783	384890	3981748
Estonia	mio EUR from 2011 mio EUR from 2008	11488	13730	14272	16070	18028	21178	23735	20853	214771	15318	18848	17960
Cyprus	mio CYP from 2008 mio EUR	8168	6987	6978	7483	8011	8747	18486	10648	13125	14098	18611	17968
Latvia	mio LVL	8168	6987	6978	7483	8011	8747	18486	10648	13125	14098	18611	17968
Lithuania	mio LTL	8168	6987	6978	7483	8011	8747	18486	10648	13125	14098	18611	17968
Hungary	mio HUF	8168	6987	6978	7483	8011	8747	18486	10648	13125	14098	18611	17968
Malta	mio MTL from 2008 mio EUR	10801817	1759677	91121	7824	8609	8738	18783	1413	12820	14380	14380	14380
Poland	mio PLN	10801817	1759677	1931941	2001381	2003521	2064283	2449173	2323130	2323130	2323130	2323130	2323130
Romania	mio RON	10801817	1759677	1828	1874	2198	2267	520	520	520	520	520	520
Slovakia	mio SKK from 2007 mio EUR from 2008	10801817	1759677	874807	944029	107132	1118021	124024	124024	124024	124024	124024	124024
Slovenia	mio SSK from 2008 mio EUR	10801817	1759677	182143	235354	278428	401284	595442	595442	595442	595442	595442	595442
Canada	mio CAD	10801817	1759677	563737	6388354	8781060	726442	34386	34386	34386	34386	34386	34386

1) Gross national product at current market prices according to ESA 79 second edition
 2) Gross national income at current market prices according to ESA 85 (for 2002-2009 excluding impact of FISIM allocation), from 2010 onwards including impact of FISIM allocation)
 Figures for 2010-2013 were derived from ESA2010 based figures using agreed transitional items

GNP/GNI Questionnaire 2013 - Member States' GNP and GNI data to be used for own resources - overview table - FINAL

Country	Years	Currency Unit	GNP1) (ESA 79)						
			1995	1996	1997	1998	1999	2000	2001
Belgium*		mio EUR	-	-	-	-	-	-	-
Denmark*		mio DKK	-	-	-	-	-	-	-
Germany*		mio EUR	-	-	-	-	-	-	-
Greece*		mio EUR	87477	96072	109182	115399	121782	127851	139432
Spain*		mio EUR	-	-	-	-	-	-	-
France*		mio EUR	-	-	-	-	-	-	-
Ireland*		mio EUR	-	-	-	-	-	-	-
Italy*		mio EUR	-	-	-	-	-	-	-
Luxembourg*		mio EUR	-	-	-	-	-	-	-
Netherlands*		mio EUR	-	-	-	-	-	-	-
Austria*		mio EUR	-	-	-	-	-	-	-
Portugal*		mio EUR	-	-	-	-	-	-	-
Finland*		mio EUR	-	-	-	-	-	-	-
Sweden*		mio SEK	-	-	-	-	-	-	-
United Kingdom		mio GBP	884984	732472	780563	829208	858739	908838	850692

Bulgaria	mio BGL
Czech Republic	mio CZK
Estonia	mio EEK, from 2011 mio EUR
Cyprus	mio CYP, from 2008 mio EUR
Latvia	mio LVL
Lithuania	mio LTL
Hungary	mio HUF
Malta	mio MTL, from 2008 mio EUR
Poland	mio PLN
Romania	mio RON
Slovenia	mio SIT, from 2007 mio EUR
Slovakia	mio SKK, from 2009 mio EUR
Croatia	mio HRK

Country	Years	GNI2) (ESA 95)										
		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Belgium*		278258	279152	293195	303226	318186	334306	347433	335801	381953	372698	379964
Denmark*		1341826	1377719	1459038	1554995	1649332	1700225	1764383	1677257	1603433	1835896	1879297
Germany*		2079658	2100250	2184618	2219890	2332720	2446079	2481100	2413870	2549498	2668920	2730070
Spain*		156818	178174	182519	188148	201818	213681	223837	222849	215918	202482	194785
France*		718742	766433	821349	887026	958177	1014836	1045548	1020639	1032335	1025222	1017022
Ireland*		1540687	1581236	1664382	1732483	1815851	1901206	1846479	1904883	1978079	2043994	2087175
Italy*		107578	118995	127124	138734	153592	161903	152823	134758	132891	131778	133096
Luxembourg*		1282178	1322257	1388331	1423123	1481462	1535606	1537188	1496720	1544555	1571009	1556781
Netherlands*		19860	19791	23767	25739	25548	28972	29157	23153	27181	28716	28243
Austria*		483315	478782	498122	509491	547239	572456	572382	582086	577987	690375	694347
Portugal*		216129	221118	231188	248883	253877	288076	279984	271449	295373	297210	385109
Finland*		136430	140265	145718	149745	153294	160957	182676	160236	168934	184730	181148
Sweden*		142798	143496	162587	167196	166089	178365	184561	174008	191384	189170	192383
United Kingdom		2418988	2559926	2642559	2772576	2963916	3179248	3286823	3147499	3412567	3578227	3628167
		1873986	1148855	1205118	1271506	1327814	1417781	1481741	1420266	1498898	1557475	1557583
Bulgaria		33657	36243	48136	44775	50068	55277	65354	66471	69107	72747	75768
Czech Republic		2449246	2572541	2778980	2959843	3153420	3372954	3648932	3489148	3505956	3565877	3660986
Estonia		114997	127736	142613	166644	198176	231150	237685	289896	212353	15381	16584
Cyprus		6105	6547	8930	7440	7996	8697	19866	16938	16846	18186	17130
Latvia		5706	6323	7238	8853	10738	14154	15853	14043	13036	14351	15500
Lithuania		51549	55657	61117	70821	80508	94794	107758	93328	93748	102987	110087
Hungary		15091817	17588277	19284441	20481062	21898367	22855223	24465849	24055076	25258884	26183659	26541595
Malta		1859	1905	1908	1958	2082	2234	3822	3473	5947	6301	8414
Poland		791918	822979	886890	953918	1021263	1118888	1231800	1282983	1362443	1462734	1522736
Romania		148826	132143	235854	278882	338638	398781	485952	480869	517278	549419	682487
Slovenia		5480258	6836737	6375067	8798482	7278605	33485	35801	34615	35826	35759	34931
Slovakia		1898956	1148473	1284621	1421385	1502101	1768119	1847346	61317	64180	87454	68418
Croatia		282360	217261	238684	258085	270738	305877	326797	310994	314692	318471	318708

1) Gross national product at current market prices according to ESA 79 second edition

2) Gross national income at current market prices according to ESA 95 (for 2002-2009 excluding impact of FISIM allocation, from 2010 onwards including impact of FISIM allocation)

Data revisions - GNP/GNI Questionnaire 2014 compared to GNP/GNI Questionnaire 2013

Country	Currency Unit	GNP1 (ESA 79)							
		1995	1996	1997	1998	1999	2000	2001	
Belgium*	mio EUR	-	-	-	-	-	-	-	
Denmark*	mio DKK	-	-	-	-	-	-	-	
Germany*	mio EUR	-	-	-	-	-	-	-	
Greece	mio EUR	0.0%	0.0%	0.8%	0.0%	0.0%	0.0%	0.0%	
Spain*	mio EUR	-	-	-	-	-	-	-	
France*	mio EUR	-	-	-	-	-	-	-	
Ireland*	mio EUR	-	-	-	-	-	-	-	
Italy*	mio EUR	-	-	-	-	-	-	-	
Luxembourg*	mio EUR	-	-	-	-	-	-	-	
Netherlands*	mio EUR	-	-	-	-	-	-	-	
Austria*	mio EUR	-	-	-	-	-	-	-	
Portugal*	mio EUR	-	-	-	-	-	-	-	
Finland*	mio EUR	-	-	-	-	-	-	-	
Sweden*	mio SEK	-	-	-	-	-	-	-	
United Kingdom	mio GBP	-	-	-	-	-	-	-	

Country	GNI2 (ESA 95)										
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Belgium*	8.5%	8.3%	8.6%	8.6%	0.6%	0.7%	8.6%	8.5%	0.3%	0.4%	2.0%
Denmark*	-0.3%	-0.1%	-0.1%	-0.3%	-0.5%	-0.7%	-0.7%	-0.9%	-1.4%	-0.7%	-1.1%
Germany*	0.5%	0.4%	0.5%	0.5%	0.5%	0.5%	0.4%	0.2%	0.6%	1.1%	0.7%
Greece	2.2%	3.4%	4.6%	0.8%	3.3%	-0.6%	1.9%	1.1%	1.3%	-1.5%	-1.0%
Spain*	0.7%	0.7%	0.6%	0.8%	0.6%	0.9%	0.6%	0.8%	1.7%	1.5%	1.3%
France*	0.2%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.1%	0.6%	0.6%	0.2%
Ireland*	0.6%	0.6%	0.6%	0.8%	0.6%	0.6%	0.6%	0.7%	-0.4%	0.8%	1.1%
Italy*	1.1%	1.1%	1.1%	1.1%	1.0%	1.1%	1.0%	0.9%	0.2%	2.2%	2.5%
Luxembourg*	0.7%	0.7%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	-0.3%	-0.4%	-0.3%
Netherlands*	0.0%	0.0%	0.4%	0.4%	0.4%	0.4%	0.6%	0.8%	0.1%	5.2%	6.3%
Austria*	0.5%	0.5%	0.4%	0.5%	0.5%	0.6%	0.6%	1.1%	-0.3%	-0.1%	0.5%
Portugal*	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.6%	2.2%	-0.3%
Finland*	0.3%	0.3%	0.3%	0.3%	0.3%	0.5%	0.5%	0.0%	0.3%	0.5%	0.2%
Sweden*	1.8%	1.3%	1.5%	1.7%	1.6%	1.0%	2.1%	2.6%	3.3%	3.0%	3.9%
United Kingdom	0.8%	0.0%	0.0%	0.0%	0.0%	2.5%	2.6%	2.0%	1.8%	3.2%	2.6%
Bulgaria	0.0%	0.0%	1.3%	0.6%	-0.3%	1.4%	-1.7%	0.7%	9.8%	0.8%	0.8%
Czech Republic	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	1.1%	-0.3%	0.4%
Estonia	0.8%	0.0%	0.7%	0.6%	0.7%	0.5%	0.7%	0.0%	7.8%	7.7%	0.9%
Cyprus	0.0%	0.0%	4.3%	0.3%	7.3%	6.9%	0.7%	0.5%	-1.7%	-1.5%	-1.6%
Latvia	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.4%	0.6%
Lithuania	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%	0.3%	1.3%
Hungary	0.0%	0.0%	0.7%	0.8%	1.3%	1.5%	2.1%	2.7%	5.8%	4.7%	6.0%
Malta	0.0%	0.0%	-1.3%	-0.0%	-0.4%	-0.3%	-0.6%	0.4%	0.4%	1.1%	1.1%
Poland	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	1.0%	1.9%	1.8%	1.3%	0.4%
Romania	0.0%	0.0%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%
Slovenia	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Slovakia	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Croatia	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Bulgaria	mio BGL
Czech Republic	mio CZK
Estonia	mio EEK, from 2011 mio EUR
Cyprus	mio CYP, from 2008 mio EUR
Latvia	mio LVL
Lithuania	mio LTL
Hungary	mio HUF
Malta	mio MTL, from 2008 mio EUR
Poland	mio PLN
Romania	mio RON
Slovenia	mio SIT, from 2007 mio EUR
Slovakia	mio SKK, from 2009 mio EUR
Croatia	mio HRK

1) Gross national product at current market prices according to ESA 79 second edition

2) Gross national income at current market prices according to ESA 95 (for 2002-2009 excluding impact of FISIM allocation, from 2010 onwards including impact of FISIM allocation)

GNI Questionnaire 2014: EFTA countries' GNI data - overview table

		GNI ¹⁾ (ESA 95)											
Years		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Country	Currency Unit												
Iceland	mio ISK	807776	819353	883291	977626	1086779	1233197	1147634	1197147	1337428	1462685	1579110	1814059
Norway	mio NOK	1521725	1585038	1737786	1962122	2163719	2278258	2525418	2378544	2574222	2780254	2970701	3068245
Switzerland	mio CHF	454861	477121	481589	517430	543493	538781	522896	559939	622718	603497	616681	664994

1) Gross national income at current market prices according to ESA 95 (for 2002-2009 excluding impact of FISIM allocation, from 2010 onwards including impact of FISIM allocation)
 Figures for 2010-2013 were derived from ESA2010 based figures using agreed transitional items; for Norway all figures still ESA95 based;
 for Switzerland the 2013 figure is ESA2010 based (transitional items could not be calculated for this year)

For information:

GNI (including impact of FISIM allocation)

		GNI ²⁾ (ESA 95)											
Years		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Country	Currency Unit												
Liechtenstein	mio CHF	3698	3538	3554	3893	4397	4946	4949	4210	4470	4047		

2) Gross national income at current market prices according to ESA 95 (with impact of FISIM allocation)

GNI Questionnaire 2013: EFTA countries' GNI data - overview table

		GNI ¹⁾ (ESA 95)										
Years		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Country	Currency Unit											
Iceland	mio ISK	807776	819353	883291	977626	1086779	1233197	1147634	1197147	1266435	1397704	1518740
Norway	mio NOK	1521725	1585038	1737786	1962122	2163719	2278258	2525418	2378544	2574222	2785345	2964287
Switzerland	mio CHF	454861	477121	481589	517438	543493	538781	522896	559939	618174	590441	611979

1) Gross national income at current market prices according to ESA 95 (for 2002-2009 excluding impact of FISIM allocation, from 2010 onwards including impact of FISIM allocation)

For information:

GNI (including impact of FISIM allocation)

		GNI ²⁾ (ESA 95)										
Years		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Country	Currency Unit											
Liechtenstein	mio CHF	3698	3538	3554	3893	4397	4946	4949	4218	4495		

2) Gross national income at current market prices according to ESA 95 (with impact of FISIM allocation)

Data revisions - GNP/GNI Questionnaire 2014 compared to GNP/GNI Questionnaire 2013

		GNI ¹⁾ (ESA 95)										
Years		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Country	Currency Unit											
Iceland	mio ISK	8.8%	0.0%	8.0%	8.0%	8.0%	8.8%	8.8%	0.8%	5.8%	4.8%	4.5%
Norway	mio NOK	8.0%	8.0%	8.8%	0.0%	8.8%	0.0%	8.8%	8.0%	0.8%	0.5%	0.2%
Switzerland	mio CHF	8.0%	8.0%	8.8%	8.0%	8.8%	8.0%	0.0%	0.0%	2.1%	2.2%	0.8%

1) Gross national income at current market prices according to ESA 95 (for 2002-2009 excluding impact of FISIM allocation, from 2010 onwards including impact of FISIM allocation)

For information:

GNI (including impact of FISIM allocation)

		GNI ²⁾ (ESA 95)										
Years		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Country	Currency Unit											
Liechtenstein	mio CHF	0.0%	0.8%	8.8%	0.0%	8.0%	0.0%	8.0%	0.0%	-8.8%		

Belgium

Compared to the GNI Questionnaire 2013, Belgium has revised the estimate of GNI (ESA95 based, excl. the allocation of FISIM) for 2002-2009 due to its work on GNI reservations, both specific and transversals. The main sources of revision in this period are:

- Due to the specific reservation on the non-observed economy exhaustiveness adjustments (0.1% to 0.3% of GNI (ESA95 Based))
- Due to transversal reservation VI: illegal activities (0.4% of GNI (ESA95 Based) in each year).

Total revision from reservations for 2002 -2009 can be found in Table 1 below.

Table 1
Revisions to Belgium's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.5

Compared to the GNI Questionnaire 2013, Belgium has revised the estimate of GNI (ESA95 based, incl. the allocation of FISIM) for 2010 – 2012 by between 0.3% and 2.0% of GNI (ESA95 Based). Table 2, given below, provides a breakdown of the total revision to GNI (ESA95 based, incl. the allocation of FISIM) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Belgium's GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	0.3	0.4	2.0
<i>'of which':</i>			
Total revision caused by GNI reservations	0.5	0.5	0.5
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	-0.4	-0.4	-0.4
Total revision caused by routine (current) revisions	0.2	0.3	1.8

Bulgaria

Compared to the GNI Questionnaire 2013, GNI for own resource purposes was revised upwards by 1.0-3.2%.

Total revision from reservations for the closed years 2007-2009 can be found in Table 1 below.

Table 1
Revisions to Bulgarian GNI (ESA95 based) resulting from GNI reservations
for 2007 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2007	2008	2009
Total revision from reservations	2.5	2.0	2.0

All outstanding reservations have been addressed (some of them partly). The by far biggest impact - almost 80% of the total revision for the period in question - stemmed from the reservation 2 on dwelling services, addressed jointly with the transversal reservation VIII on IC for actual and imputed rents. The second biggest impact was due to inclusion of illegal activities in GNI. Revisions due to reservations were relatively small.

Table 2, given below, provides a division of the total revision to GNI (ESA95 based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Bulgarian GNI (ESA95 based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	1.0	3.2	2.8
<i>'of which':</i>			
Total revision caused by GNI reservations	2.3	2.6	1.6
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	0.3	0.2	0.2
Total revision caused by routine (current) revisions	-1.6	0.4	1.1

Revisions for the open years were mainly caused by the addressed GNI reservations and – to a lesser extent – by the routine revisions. The latter were due to the revision of the Balance of Payments data and - for 2012 only – due to a routine substitution of the preliminary GDP estimates with final source data. Developments in sources and methods concerned the evaluation of the natural growth of forests.

In Belgium the implementation of the ESA2010 methodology has revised the estimate of GNI, compared to the GNI Questionnaire 2013, by between 2.6% and 2.8% in the period 2010-2012. Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

Table 3
Total impact of ESA2010 Implementation on Belgium's GNI (ESA95 based)
for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	2.6	2.7	2.8

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below. This impact has been removed from GNI for own resource purposes. The most significant transition item is capitalisation of R&D (1).

Table 3
Total impact of ESA2010 implementation on Bulgarian GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	0.5	0.5	0.6

Czech Republic

Compared to the GNI Questionnaire 2013, the GNI estimates for 2002 – 2009 (excl. allocation of FISIM) were revised following work on specific reservation on dwelling services (+0.1% to +0.4%; 2011 Census data taken into account) and transversal reservations on cross border property income (-2.1% to +0.7), treatment of cooperative dwellings (+0.2% to +0.3%), illegal activities (+0.1% to + 0.3%). Figures for 2009 were in addition also revised following the work on transversal reservations on vehicle registration tax (0.0%) and calculation of IC for actual and imputed rentals (+0.7%). For years 2002 and 2003 no reservation was applicable for the Czech Republic. Total revision from reservations for 2004-2009 can be found in Table 1 below.

Table 1
Revisions to Czech GNI (ESA95 based) resulting from GNI reservations
for 2002-2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	N.A.	N.A.	1.3	0.6	-0.3	1.4	-1.7	0.7

Estimates for 2010-2012 were revised following incorporation of the results from the work on the reservations, changes in methods and definitions and routine revisions. The most significant changes in methods and definitions affecting the size of GDP and GNI or some components include (1) estimate of registered entrepreneurs not surveyed, (2) deliberate misreporting, (3) improvement to estimate of intermediate consumption related to agriculture self-supply, (4) rerouting and (5) re-exports. Routine revisions comprised revised source statistics (Structural business statistics, BoP, number of foreigners in the country and number of Czech citizens abroad). Table 2, given below, provides a division of the total revision to GNI (ESA95 Based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Czech GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	0.9	0.6	2.5
<i>'of which':</i>			
Total revision caused by GNI reservations	0.9	0.4	2.8
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	0.1	0.1	-0.6
Total revision caused by routine (current) revisions	-0.1	0.1	0.3

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in Table 3 below.

Table 3
Total impact of ESA2010 Implementation on Czech GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	3.4	3.5	4.0

Denmark

Compared to the GNI Questionnaire 2013, there were revisions for the years 2002-2009. These were due to the work on the reservations on the specific reservation 1 on dwellings and work on transversal reservations I The treatment of cross-border property income (partly addressed), IV Car scrap schemes and VI The inclusion of illegal activities in the national accounts. Total revision from reservations for 2002 -2009 can be found in Table 1 below.

Table 1
Revisions to Denmark's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI excl. the allocation of FISIM from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	-0.3	-0.1	-0.1	-0.3	-0.5	-0.7	-0.7	-0.6

At the same time as the ESA 2010 implementation, major revisions and updated sources (current revisions) have been implemented. Table 2, given below, provides a division of the total revision to GNI (ESA95 Based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Denmark's GNI (ESA95 Based) for 2010-2012
(as a percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	-1.4	-0.7	-1.1
<i>'of which':</i>			
Total revision caused by GNI reservations	-0.4	-0.2	-0.2

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

Table 3
Total impact of ESA2010 Implementation on Denmark's GNI (ESA95 based)
for 2010-2012
(As percentage of ESA95 GNI incl. the allocation of FISIM from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	2.8	2.7	2.7

Germany

Compared to the GNI Questionnaire 2013, the GNI estimates for 2002 – 2009 (excl. allocation of FISIM) were revised following work on specific reservation on dwelling services (+0.3% to +0.5%; 2011 Census data taken into account) and transversal reservation on illegal activities (+0.1% GNI). Figures for 2009 were in addition also revised following the work on transversal reservation on car scrap schemes (-0.2% GNI). Total revision from reservations for 2002-2009 can be found in Table 1 below.

Table 1
Revisions to German GNI (ESA95 based) resulting from GNI reservations
for 2002-2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.2

Estimates for 2010-2012 were revised following incorporation of the results from the work on the reservations, changes in methods and sources and routine revisions. The most significant changes in methods and sources affecting the size of GDP and GNI include (1) calculation of employers' imputed social contributions for the pension schemes of civil servants, (2) calculation of net export (recording of trade in electricity and gas), (3) Structural business statistics (SBS) used newly for estimating household's final consumption expenditure and output especially in trade, transport and information and communication (replacing value added tax data), (4) SBS as a new source for calculations of own account capital formation in construction. Routine revisions comprised revised source statistics (business and cost structure statistics for different industries, value added tax statistics, BoP and others). Table 2, given below, provides a division of the total revision to GNI (ESA95 Based) into those caused by GNI reservations and changes to methods and sources (excl. ESA2010 implementation) for the year 2010. Routine (current) revisions are of minor relevance for 2010 because data sources for that year were almost complete in the compilation of the GNI Questionnaire 2013.

Table 2
Revisions to German GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	0.6	1.1	0.7
'of which':			
Total revision caused by GNI reservations	0.2	For these and later years it is not possible to quantify the reasons of changes.	
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	0.4		
Total revision caused by routine (current) revisions			

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in Table 3 below.

Table 3
Total impact of ESA2010 Implementation on German GNI (ESA95 based)
for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	2.6	2.6	2.7

Estonia

Compared to the GNI Questionnaire 2013, the GNI estimate for 2002 – 2009 was revised due to incorporated results from addressed GNI reservations, both specific and transversal. Total revision from reservations for 2002 -2009 can be found in Table 1 below.

Table 1
Revisions to Estonia's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	N.A.	N.A.	0.1	0.1	0.0	0.0	0.0	0.0

The main source of revision in this period was specific reservation 2 (estimates of investment in entertainment, literary and artistic originals) with minor positive impact on GNI (ESA 95 based). This impact was largely offset by specific reservation 1 (estimates of consumption of fixed capital for roads, bridges etc.) with a minor negative impact on GNI (ESA 95 based). Impact of the transversal reservation VII (recording of vehicle registration tax) was rather insignificant.

Table 2, given below, provides a division of the total revision to GNI (ESA95 based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Estonia's GNI (ESA95 based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	1.1	-0.3	0.4
<i>'of which':</i>			
Total revision caused by GNI reservations	0.0	0.0	0.0
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	-0.2	-0.2	-0.5
Total revision caused by routine (current) revisions	1.3	-0.1	0.9

Main impact on revised GNI estimate for 2010 – 2012 had routine revisions. These included newly available annual data sources and balancing in the supply and use framework. Some impact on GNI revision had also revised data on cross border property income flows and revised cross border flows of compensation of employees. Other revisions due to changes in sources and methods included: integration of the results of Household Budget Survey and the 2011 Population and Housing Census into estimates of household final consumption expenditure, improved calculations of consumption of fixed capital and improved FISIM estimates. Incorporation of the results from the work on the GNI reservations had only minor impact on GNI revision.

Table 3, given below, provides the total impact of the implementation of ESA2010 methodology on the GNI estimates.

Table 3
Total impact of ESA2010 Implementation on Estonia's GNI (ESA95 based)
for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	1.6	1.6	1.7

Ireland

Revisions to the Irish GNI (excl. allocation of FISIM) for 2002 – 2009 are only due to the country's work on the transversal GNI reservations on illegal activities. The revisions for 2002 -2009 are shown in Table 1 below.

Table 1
Revisions to the Irish GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.7

Revisions to the Irish GNI (ESA 95 basis) for 2010 – 2012 were due to revisions caused by the transversal reservation on illegal activities, routine (current) revisions, and smaller changes to methods and sources.

Table 2 below provides the numerical overview.

Table 2
Revisions to the Irish GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	-0.4	0.0	1.1
<i>'of which':</i>			
Total revision caused by GNI reservations	0.7	0.9	0.7
Total revision caused by changes in methods and sources (excl. ESA2010 implementation) and by routine (current) revisions	-1.1	-0.9	0.4

The total impact of the implementation of new ESA2010 methodology on the 2010-2012 GNI estimates is given in the Table 3 below. The main revisions were due to research and development (4.6-5.2% of GNI), Government, public and private sector classification (0.2-0.5% of GNI), and the VAT-based third EU own resource (0.1% of GNI in all three years).

Table 3
Total impact of ESA2010 Implementation on the Irish GNI (ESA95 based) for 2010-
2012
(As percentage of ESA95 GNI incl. the allocation of FISIM from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	4.8	5.6	5.6

Greece

Revisions to the Greek GNI (excl. allocation of FISIM) for 2002 – 2009 are only due to the country's work on the specific GNI reservations.

The total revisions from reservations for 2002 -2009 are shown in Table 1 below.

Table 1
Revisions to the Greek GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	2.2	3.4	4.8	0.0	3.3	-0.6	1.9	1.1

Revisions to the Greek GNI (ESA 95 basis) for 2010 – 2012 were due to routine (current) revisions, revisions caused by GNI reservations, and changes to methods. Table 2 below provides the numerical overview.

Table 2
Revisions to the Greek GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	1.3	-1.5	-1.0

The total impact of the implementation of new ESA2010 methodology on the 2010-2012 GNI estimates is given in the Table 3 below. The main revisions were due to research and development (0.6% of GNI in all three years), weapon system (0.6 of GNI in all three years) and the VAT-based third EU own resource (0.1% of GNI in all three years).

Table 3
Total impact of ESA2010 Implementation on the Greek GNI (ESA95 based) for 2010-
2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	1.3	1.4	1.4

No revisions were made to the 1995-2001 GNP figures. On 30 April 2014, Greece has presented further documentation on the open reservation on the transition item "CFC of roads, bridges etc.", which needs to be analysed by Eurostat.

Spain

Compared to the GNI Questionnaire 2013, Spain has revised the estimate of GNI (ESA95 based, excl. the allocation of FISIM) for 2002-2009 due to its work on GNI reservations, both specific and transversal. The main sources of revision in this period are:

- Due to transversal reservation VI: illegal activities (0.8% to 0.9% of GNI (ESA95 Based)).

Total revision from reservations for 2002 -2009 can be found in Table 1 below.

Table 1
Revisions to Spain's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.7	0.7	0.8	0.8	0.8	0.9	0.8	0.8

Compared to the GNI Questionnaire 2013, Spain has revised the estimate of GNI (ESA95 based, incl. the allocation of FISIM) for 2010 – 2012 by between 1.3% and 1.7% of GNI (ESA95 Based). Table 2, given below, provides a breakdown of the total revision to GNI (ESA95 based, incl. the allocation of FISIM) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Spain's GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	1.7	1.5	1.3
<i>'of which':</i>			
Total revision caused by GNI reservations	0.9	1.0	1.0
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	0.9	0.5	0.3
Total revision caused by routine (current) revisions			

In Spain the implementation of the ESA2010 methodology has revised the estimate of GNI, compared to the GNI Questionnaire 2013, by between 1.5% and 1.6% in the period 2010-2012. Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

Table 3
Total impact of ESA2010 Implementation on Spain's GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	1.5	1.6	1.6

France

Compared to the GNI Questionnaire 2013, France has revised the estimate of GNI (ESA95 based, excl. the allocation of FISIM) for 2002-2009 due to its work on GNI reservations, both specific and transversal. The main sources of revision in this period are:

- Due to revised estimates based on Balance of Payments data (-0.1% to 0.1% GNI (ESA95 based)). In this revision is also included a correction for cross border property income (transversal reservation I), that counts for 0.1% to 0.2% of GNI (ESA95 based)
- Due to new sources used for the estimation of the output of friendly societies (0.1% to 0.2% of GNI (ESA95 based))
- Due to transversal reservation VI: illegal activities (+0.1% of GNI (ESA95 based) each year).
- Due to transversal reservation VII on the recording of vehicle registration tax (0.1% GNI (ESA95 based) in 2009 only)
- Due to transversal reservation VIII on the calculation of IC for actual and imputed rentals in the estimation of the production of housing services (-0.1% of GNI (ESA95 Based) in 2009 only)

Total revision from reservations for 2002 -2009 can be found in Table 1 below.

Table 1
Revisions to France's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.1

Compared to the GNI Questionnaire 2013, France has revised the estimate of GNI (ESA95 based, incl. the allocation of FISIM) for 2010 – 2012 by between 0.2% and 0.8% of GNI (ESA95 Based). Table 2, given below, provides a breakdown of the total revision to GNI (ESA95 based, incl. the allocation of FISIM) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to France's GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	0.8	0.6	0.2
<i>'of which':</i>			
Total revision caused by GNI reservations	0.2	0.3	-0.1
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	0.6	0.6	0.6
Total revision caused by routine (current) revisions	0.0	-0.2	-0.3

In France the implementation of the ESA2010 methodology has revised the estimate of GNI, compared to the GNI Questionnaire 2013, by 2.5% each year in the period 2010-2012. Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

Table 3
Total impact of ESA2010 Implementation on France's GNI (ESA95 based)
for 2010-2012
(As percentage of ESA95 GNI(incl. the allocation of FISIM) from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	2.5	2.5	2.5

Croatia

There are currently no GNI reservations for Croatia. Table 1 is hence not relevant for Croatia.

Revisions to Croatia's GNI (ESA 95 basis) for 2010 – 2012 were due to routine (current) revisions, and changes to methods and sources, mainly the inclusion of illegal activities (+0.7% for all three years), the re-allocation of two units to the government sector (-0.1% to -0.4%), and estimates on FISIM (-0.1% to +0.1%).

Table 1 below provides the numerical detail.

Table 2
Revisions to Croatia's GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	0.7	1.0	-0.1
<i>'of which':</i>			
Total revision caused by GNI reservations	N.A.	N.A.	N.A.
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	0.7	0.6	0.4
Total revision caused by routine (current) revisions	0.0	0.4	-0.5

The total impact of the implementation of new ESA2010 methodology on the 2010-2012 GNI estimates is given in the Table 2 below. The main revisions were due to research and development (0.5-0.6% of GNI), and government, public and private sector classification (0.1-0.2% of GNI).

Table 3
Total impact of ESA2010 Implementation on Croatia's GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	0.6	0.6	0.5

Italy

Compared to the GNI Questionnaire 2013, Italy has revised the estimate of GNI (ESA95 based, excl. the allocation of FISIM) for 2002-2009 due to its work on GNI reservations, both specific and transversal. The main sources of revision in this period are:

- Due to transversal reservation IV: treatment of car scrap schemes (-0.1% to 0.0% of GNI (ESA95 based))
- Due to transversal reservation VI: inclusion of illegal activities (1.0% to 1.1% of GNI (ESA95 based))
- Due to transversal reservation VIII on the calculation of IC for actual and imputed rentals in the estimation of the production of housing services (-0.1% of GNI (ESA95 Based) in 2009 only)

Total revision from reservations for 2002 -2009 can be found in Table 1 below.

Table 1
Revisions to Italy's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	1.1	1.1	1.1	1.1	1.0	1.1	1.0	0.9

Compared to the GNI Questionnaire 2013, Italy has revised the estimate of GNI (ESA95 based, incl. the allocation of FISIM) for 2010 – 2012 by between 2.0% and 2.5% of GNI (ESA95 Based). Table 2, given below, provides a breakdown of the total revision to GNI (ESA95 based, incl. the allocation of FISIM) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Italy's GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	2.0	2.2	2.5
'of which':			
Total revision caused by GNI reservations	0.8	0.8	-
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	1.2	1.4	-
Total revision caused by routine (current) revisions	-	-	-

In Italy the implementation of the ESA2010 methodology has revised the estimate of GNI, compared to the GNI Questionnaire 2013, by between 1.7% and 1.8% in the period 2010-2012. Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

Table 3
Total impact of ESA2010 Implementation on Italy's GNI (ESA95 based) for
2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	1.7	1.7	1.8

Cyprus

Compared to the GNI Questionnaire 2013, GNI for own resource purposes was revised from less than +0.1% to +8.9%.

Total revision from reservations for 2004-2009 can be found in Table 1 below.

Table 1
Revisions to Cypriot GNI (ESA95 based) resulting from GNI reservations
for 2004 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.7	0.6	0.7	0.6	0.7	0.0

All five outstanding specific reservations have been addressed. The biggest impact stemmed from the reservations 1 (VAT fraud) and 5 (treatment of taxes and subsidies on products and production). As to the transversal reservations, the biggest impact was due to the addressed reservations VI (illegal activities), III (SPEs – indirect impact on FISIM from reclassification of SPEs from non-resident to residents) and VIII (IC for actual and imputed rents).

Table 2, given below, provides a division of the total revision to GNI (ESA95 based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Cypriot GNI (ESA95 based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	7.6	7.2	8.9
<i>'of which':</i>			
Total revision caused by GNI reservations	0.0	-0.6	0.0
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	7.6	7.8	8.1
Total revision caused by routine (current) revisions	0.0	0.0	0.8

There were very significant revisions due to developments in methods and sources. In particular, information from the recent Census of Population (2011) was utilized in the revision of dwelling services and HFCE (revised number of households). New surveys conducted by the Central Bank of Cyprus were used for the first time to improve the estimates for the shipping industry. Some additional exhaustiveness adjustments were also made following the introduction of a more detailed SUT balancing procedure based on the further developed IT balancing tool. The impact from reservation and routine revisions was much smaller, the latter being due to a routine substitution of preliminary estimates with final source data for 2012.

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below. This impact has been removed from GNI for own resource purposes. The most significant transition item is capitalisation of weapon systems (4).

Table 3
Total impact of ESA2010 implementation on Cypriot GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	1.3	1.3	1.2

Latvia

Revisions to Latvia's GNI (excl. allocation of FISIM) for 2004 – 2009 are only due to the country's work on the specific GNI reservations. The biggest changes to GNI (ESA95, excl. the allocation of FISIM) were due to the reservation on the recording and the valuation of own account production (+1.1% to +4.2%), the reservation on CFC of GG and NPISH (-0.1% to +1.7%), the reservation on intermediate consumption of non-life insurance services (-0.3% - +0.4%), the reservation on exhaustiveness (+0.7% to +2.0%), the reservation on the use of SUT for verification (-3.3% to +0.9%), and the reservation on the inclusion of illegal activities (+0.8% to +1.0%).

Total revisions from reservations for 2004 -2009 are shown in Table 1 below.

Table 1
Revisions to Latvia's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	n.a.	n.a	4.3	5.3	7.3	6.9	5.6	0.5

Revisions to Latvia's GNI (ESA95 basis) for 2010 – 2012 were due to revisions caused by GNI reservations, routine (current) revisions, and changes to methods and sources. The biggest changes to GNI (ESA95) caused by the work on reservations were due to the reservation on the recording and the valuation of own account production (+0.5% to +2.4%), the reservation on CFC of GG and NPISH (+0.2% to +0.9%), and the reservation on exhaustiveness (+1.7% to +2.8%).

Table 2 below provides the numerical overview.

Table 2
Revisions to Latvia's GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	-1.7	-1.5	-1.6
<i>'of which':</i>			
Total revision caused by GNI reservations (without SUT balancing)	5.0	5.2	6.3
Total revision caused by changes in methods and sources (excl. ESA2010 implementation) and by routine (current) revisions	-6.7	-6.7	-7.9

The total impact of the implementation of new ESA2010 methodology on the 2010-2012 GNI estimates is given in the Table 3 below. The main revisions were due to research and development (0.5-0.6% of GNI).

Table 3
Total impact of ESA2010 Implementation on Latvia's GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	0.8	0.9	0.8

Lithuania

Compared to the GNI Questionnaire 2013, there were no revisions to the GNI data for the years 2002-2003. Data from 2004 and on were revised due to the work carried out in order to address the country specific reservation raised by the Commission concerning the sources and methods applied for the estimates of entertainment, literary and artistic originals. However, this work resulted in the minor revision upwards by 0.01 % to the 2004 GNI data, while for the other years the results were even more negligible.

Total revision from reservations for 2004-2009 can be found in Table 1 below.

Table 1
Revisions to Lithuania's GNI (ESA95 based) resulting from GNI reservations
for 2002-2009
(As percentage of ESA95 GNI excl. the allocation of FISIM from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	N.A.	N.A.	0	0	0	0	0	0

In 2014, Statistics Lithuania carried out a major revision of National accounts time series due to introduction of the ESA 2010. Additional work was carried out in order to address the country specific reservation raised by the Commission concerning an improvement of estimation methods of entertainment, literary and artistic originals as Gross fixed capital formation for 2004-2010 GDP and GNI data and transversal reservation on the treatment of cross-border property income. The other changes resulted from the introduction of new data sources and of elimination of some technical errors in National accounts or in underlying data sources.

Table 2, given below, provides a division of the total revision to GNI (ESA95 Based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Lithuania's GNI (ESA95 Based) for 2010-2012
(as a percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	0.2	0.4	0.8
<i>'of which':</i>			
Total revision caused by GNI reservations	0.1	0.1	0.1
Total revision caused by changes in methods and sources (excl. ESA2010 implementation) and routine (current revisions)	0.1	0.3	0.7

In 2014 Statistics Lithuania carried out a major revision of National accounts time series due to introduction of new methodological requirements of European System of National and Regional Accounts (ESA 2010).

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

Table 3
Total impact of ESA2010 Implementation on Lithuania's GNI (ESA95 based)
for 2010-2012
(As percentage of ESA95 GNI incl. the allocation of FISIM from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	1.0	0.6	0.6

Luxembourg

Compared to the GNI Questionnaire 2013, Luxembourg has revised the estimate of GNI (ESA95 based, excl. the allocation of FISIM) for 2002-2009 due to its work on the inclusion of illegal activities. The main source of revision in this period is:

- Due to transversal reservation VI: inclusion of illegal activities (0.2% to 0.7% of GNI (ESA95 based))

Total revision from reservations for 2002 -2009 can be found in Table 1 below.

Table 1
Revisions to Luxembourg's GNI (ESA95 based) resulting from GNI reservations for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013 Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.7	0.7	0.2	0.2	0.2	0.2	0.2	0.3

Compared to the GNI Questionnaire 2013, Luxembourg has revised the estimate of GNI (ESA95 based, incl. the allocation of FISIM) for 2010 – 2012 by between -5.3% and -3.3% of GNI (ESA95 Based). Table 2, given below, provides a breakdown of the total revision to GNI (ESA95 based, incl. the allocation of FISIM) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Luxembourg's GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	-5.3	-3.4	-3.3
<i>'of which':</i>			
Total revision caused by GNI reservations	0.2	0.2	0.2
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	0.0	0.0	0.0
Total revision caused by routine (current) revisions	-5.5	-3.7	-3.5

In Luxembourg the implementation of the ESA2010 methodology has revised the estimate of GNI, compared to the GNI Questionnaire 2013, by between 0.0% and 0.3% in the period 2010-2012.

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

Table 3
Total impact of ESA2010 Implementation on Luxembourg's GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	0.0	0.3	0.2

Hungary

Compared to the GNI Questionnaire 2013, there were revisions for the years 2004-2009. These were due to the work on the specific reservations 1, 2, 4, 5, 9 and on the transversal reservation VI on illegal activities. Total revision from reservations for 2004-2009 can be found in Table 1 below.

Table 1
Revisions to Hungary's GNI (ESA95 based) resulting from GNI reservations
for 2002-2009
(As percentage of ESA95 GNI excl. the allocation of FISIM from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	N.A.	N.A.	0.2	0.3	0.2	0.5	0.1	0.6

Revision took place in the GDP/GNI figures due to three main reasons: introducing ESA2010, introducing changes because of GNI reservations and the usual routine revision and small data corrections due to error or faulty data. There was an improvement in the compilation system for the production accounts of non-financial corporation sector.

Table 2, given below, provides a division of the total revision to GNI (ESA95 Based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Hungary's GNI (ESA95 Based) for 2010-2012
(as a percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	-0.1	0.3	1.3
<i>'of which':</i>			
Total revision caused by GNI reservations	-0.1	-0.1	0.5
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	-0.1	0.3	1.0
Total revision caused by routine (current) revisions	0.1	0.1	-0.2

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

Table 3
Total impact of ESA2010 Implementation on Hungary's GNI (ESA95 based) for
2010-2012
(As percentage of ESA95 GNI incl. the allocation of FISIM from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	1.8	1.7	1.6

Malta

Compared to the GNI Questionnaire 2013, the GNI estimate 2002 – 2009 was revised due to incorporated results from addressed GNI reservations, both specific and transversal. Total GNI revision from reservations can be found in Table 1 below.

Table 1
Revisions to Malta's GNI (ESA95 based) resulting from GNI reservations
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	N.A.	N.A.	0.7	0.8	1.3	1.5	2.1	2.7

The main source of revision in this period was transversal reservation III (treatment of entities with little or no physical presence – SPEs) with an impact of 0.1 % to 2.3 % of GNI (ESA 95 based).

Table 2, given below, provides a division of the total revision to GNI (ESA95 Based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Malta's GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	5.5	4.7	6.0
<i>'of which':</i>			
Total revision caused by GNI reservations	2.2	2.0	2.2
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	1.9	0.4	1.1
Total revision caused by routine (current) revisions	1.4	2.3	2.7

Malta has performed a benchmark revision in September 2014, together with the implementation of ESA 2010. The biggest project within the benchmark revision was incorporation of revised insurance sector and revised treatment of SPEs. Some methodological differences between the National Accounts unit and Balance of Payments unit were also addressed. Main changes under routine revision were integration of SBS 2010 and 2011, integration of the survey on internet gaming companies and new estimates based on available annual reports and financial statements.

Table 3, given bellow, provides the total impact of the implementation of ESA2010 methodology on the GNI estimates.

Table 3
Total impact of ESA2010 Implementation on Malta's GNI (ESA95 based)
for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	0.8	0.8	0.7

The Netherlands

Compared to the GNI Questionnaire 2013, the GNI estimate for 2002 – 2009 was revised due to incorporated results from addressed transversal GNI reservations. Total revision from reservations for 2002 -2009 can be found in Table 1 below.

Table 1
Revisions to Dutch GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.4	0.5	0.4	0.4	0.4	0.4	0.5	0.8

The main source of revision in this period was transversal reservation VI (illegal activities), except in the year 2009 when transversal reservation on illegal activities and transversal reservation I (cross border property income flows) had approximately equal positive impact on the GNI revision.

Table 2, given below, provides a division of the total revision to GNI (ESA95 Based) into those caused by GNI reservations and changes to methods and sources (excl. ESA2010 implementation) together with other routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Dutch GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	8.1	5.2	5.3
'of which':			
Total revision caused by GNI reservations	0.7	0.6	0.5
Total revision caused by benchmark (excl. ESA2010 implementation) and routine revisions	7.4	4.7	4.8

Statistics Netherlands has made (alongside with the ESA 2010 implementation) a 2010 benchmark revision of the national accounts data series. Due to benchmark revision it was not possible to quantify separately the effect of the routine (current) revision. Major source of strong upward revision of NA aggregates originates from new data sources. Statistics Netherlands has in the recent years introduced several administrative data sources (e.g. free access to tax registers, register of Chamber of Commerce concerning small enterprises). For example, business surveys are now grossed up by using turnover data derived from tax registers which has resulted to better coverage and higher estimate of value added. With this benchmark revision statistics on NACE 70.1 (activities of head offices) and new sources for the estimation of local government and education became available. The quality of data provided by the Central Bank (data on financial institutions and Balance of Payments data) has also increased significantly, resulting to the strong upward shift of GNI estimate. In addition to new data sources, new compilation models have been introduced for the estimation of value added of those activities for which data is not largely available (e.g. imputed rents of owner occupied dwellings, activity of sport, culture and recreation).

Impact of total revision caused by GNI reservations was limited mainly to inclusion of estimates on illegal activity.

Table 3, given below, provides the total impact of the implementation of ESA2010 methodology on the GNI estimates.

Table 3
Total impact of ESA2010 Implementation on Dutch GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	2.1	1.9	2.0

Austria

Compared to the GNI Questionnaire 2013, the GNI estimates for 2002 – 2009 (excl. allocation of FISIM) were revised only for 2009 following work on specific reservation on classification of public hospitals (+1.1%) and transversal reservation on vehicle registration tax (0.0%). Total revision from reservations for 2002-2009 can be found in Table 1 below.

Table 1
Revisions to Austrian GNI (ESA95 based) resulting from GNI reservations
for 2002-2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.1

Estimates for 2010-2012 were revised following incorporation of the results from the work on the reservations, changes in methods and sources, routine revisions and balancing in the supply and use framework. The most significant changes in methods and sources affecting the size of GDP and GNI include (1) non-resident units reporting in foreign trade statistics (VAT-traders), (2) methodological changes based on income tax statistics to the SBS (better coverage for several units), (3) revision of imputed employer's social contribution and (4) application of the sum-of-cost method for life insurance services. Routine revisions comprised revised source statistics (Structural business statistics, tax statistics). Table 2, given below, provides a division of the total revision to GNI (ESA95 Based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Austrian GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	-0.3	-0.1	0.5
<i>'of which':</i>			
Total revision caused by GNI reservations	1.1	1.1	1.1
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	-1.6	-1.9	-1.7
Total revision caused by routine (current) revisions	0.1	0.7	1.1

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

Table 3
Total impact of ESA2010 Implementation on Austrian GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	4.3	4.5	4.4

Poland

Compared to the GNI Questionnaire 2013, there were revisions for the years 2004-2009. These were due to the work on the specific reservations which are listed in the Quality Report in part 4.2. Total revision from reservations for 2004-2009 can be found in Table 1 below.

Table 1
Revisions to Poland's GNI (ESA95 based) resulting from GNI reservations for 2002-2009
(As percentage of ESA95 GNI excl. the allocation of FISIM from the 2013 Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	N.A.	N.A.	-1.3	-0.8	-0.4	-0.3	-0.6	0.4

In comparison with the GNI Questionnaire 2013 there are changes introduced that have impact on GDP and GNI and these are due to revision of methods due to the implementation of the GNI reservations, other revisions due to changes in methods and sources, revisions due to transition from ESA95 to ESA2010, using of more up to date source data, as well as using the BPM6 data received from the National Bank of Poland. Table 2, given below, provides a division of the total revision to GNI (ESA95 Based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Poland's GNI (ESA95 Based) for 2010-2012
(as a percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	0.4	1.1	1.1
<i>'of which':</i>			
Total revision caused by GNI reservations	0.9	1.4	0.9
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	-0.5	-0.3	0.1
Total revision caused by routine (current) revisions	0.0	0.0	0.1

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below.

Table 3
Total impact of ESA2010 Implementation on Poland's GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI incl. the allocation of FISIM from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	1.2	1.1	1.2

Portugal

Compared to the GNI Questionnaire 2013, the GNI estimates for 2002 – 2009 (excl. allocation of FISIM) were revised following work on specific reservation on valuation of output for own final use (+0.1%) and transversal reservations on cross border property income (-0.1% to +0.1%), and illegal activities (+0.4%). Total revision from reservations for 2002 - 2009 can be found in Table 1 below.

Table 1
Revisions to Portuguese GNI (ESA95 based) resulting from GNI reservations
for 2002-2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.5	0.5	0.4	0.5	0.5	0.6	0.4	0.4

Estimates for 2010-2012 were revised following incorporation of the results from the work on the reservations, changes in methods and sources and routine revisions. The most significant changes in methods and sources include (1) the General Censuses on Population and Housing – Census 2011 leading to an increase of imputed rents (+1.9% in the 2011 benchmark year), (2) Agricultural Census 2009, (3) Household Budget Survey 2010/2011 (updated structures, use of electronic recording), (4) Balance of Payments (implementation of the 6th version of the respective methodological manual (BPM6) and of a new system of data collection), (5) International Tourism Expenditure Survey 2013, (6) Trade Enterprises Survey and (7) Survey on National Technological Potential (R&D Survey). Table 2, given below, provides a division of the total revision to GNI (ESA95 Based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for 2010-2012.

Table 2
Revisions to Portuguese GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	1.5	2.2	-0.3
<i>'of which':</i>			
Total revision caused by GNI reservations	0.4	0.4	0.4
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)			
Total revision caused by routine (current) revisions	1.1	1.8	-0.7

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in Table 3 below.

Table 3
Total impact of ESA2010 Implementation on Portuguese GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	2.6	2.5	2.5

Romania

Compared to the GNI Questionnaire 2013, the GNI estimate 2007 – 2009 was revised due to incorporated results from addressed GNI reservations, both specific and transversal. Total revision from reservations for 2007 -2009 (period 2002 – 2006 remained unchanged) can be found in Table 1 below.

Table 1
Revisions to Romania's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	N.A.	N.A.	0.0	0.0	0.0	0.6	1.9	1.9

The main source of revision in this period was specific reservation 5 (estimation of services of owner-occupied dwellings: between 1.0 % and 2.0 % of GNI), specific reservation 7 (estimation of own-account software: 1.0 % of GNI), specific reservation 2 (estimation of IC for unincorporated enterprises: 0.5 % of GNI) and transversal reservation VI (illegal activities: 0.5 % of GNI). These positive impacts were partially offset by specific reservation 8 (adjustments for exhaustiveness: between -2.0 % and -4.0 % of GNI).

Table 2, given below, provides a division of the total revision to GNI (ESA95 based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Romania's GNI (ESA95 based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	1.6	1.3	0.4
<i>'of which':</i>			
Total revision caused by GNI reservations	1.6	1.2	1.4
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	0.0	0.0	0.0
Total revision caused by routine (current) revisions	0.0	0.1	-1.0

Main revision of GNI estimates for 2010 – 2012 originates from incorporated results of addressed reservations that were not yet included in the last years' GNI Questionnaire. GNI estimate for 2011 was revised from semi-final to final version. Under the process of routine revision, data on government sector were updated and balancing in the supply and use framework at 4-digit level of CPA was performed. As the provisional 2012 GNI estimate was estimated as the sum of the four quarters the GNI estimate for 2012 was revised from provisional to final version on a basis of the newly available annual data sources.

Table 3, given below, provides the total impact of the implementation of ESA2010 methodology on the GNI estimates.

Table 3
Total impact of ESA2010 Implementation on Romania's GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	0.7	0.5	0.6

Slovenia

Revisions to Slovenia's GNI (excl. allocation of FISIM) for 2004 – 2009 are only due to the country's work on the specific GNI reservations on the property income from real estate owned by Slovenian natural persons abroad (+0.1% of GNI in all relevant years) and on the consumption of fixed capital of general government and dwellings activities (+0.1% of GNI in all relevant years).

Total revisions from reservations for 2004 -2009 are shown in Table 1 below.

Table 1
Revisions to Slovenia's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	N.A.	N.A.	0.2	0.2	0.2	0.2	0.2	0.2

Revisions to Slovenia's GNI (ESA 95 basis) for 2010 – 2012 were due to routine (current) revisions, revisions caused by GNI reservations (apart from the above mentioned specific reservations also the calculations for FISIM have been changed), and changes to methods and sources (the results of a project on stocks of assets and CFC resulted in a GNI relevant change of CFC of NPISH).

Table 2 below provides the numerical detail.

Table 2
Revisions to Slovenia's GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	0.2	0.1	0.1
<i>'of which':</i>			
Total revision caused by GNI reservations	0.4	0.3	0.3
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	0.1	0.1	0.1
Total revision caused by routine (current) revisions	-0.2	-0.2	-0.3

The total impact of the implementation of new ESA2010 methodology on the 2010-2012 GNI estimates is given in the Table 3 below. The main revisions were due to research and development (1.8-2.0% of GNI), weapon system (0.1 of GNI) and the VAT-based third EU own resource (0.1-0.2% of GNI).

Table 3
Total impact of ESA2010 Implementation on Slovenia's GNI (ESA95 based)
for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	2.2	2.1	2.2

Slovakia

Compared to the GNI Questionnaire 2013, the GNI estimate 2002 – 2009 was revised due to incorporated results from addressed GNI reservations, both specific and transversal. The impact of the total revision from reservations for 2002 -2009 can be found in Table 1 below.

Table 1
Revisions to GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	N.A.	N.A.	0.0	0.1	0.1	0.1	0.1	0.2

The main source for the slight upward GNI revision was transversal reservation II (FISIM). Insignificant positive impact on the revision of GNI had also specific reservation 2 (improvements in the calculation of consumption of fixed capital for the general government sector).

Table 2, given below, provides a division of the total revision to GNI (ESA95 based) into those caused by GNI reservations, changes to methods and sources (excl. ESA2010 implementation) and routine (current) revisions for the years 2010-2012.

Table 2
Revisions to GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	0.3	0.4	0.2
<i>'of which':</i>			
Total revision caused by GNI reservations	0.0	0.0	0.0
Total revision caused by changes in methods and sources (excl. ESA2010 implementation)	0.2	0.3	0.3
Total revision caused by routine (current) revisions	0.1	0.1	-0.1

Routine revisions were carried out due to availability of additional information from statistical and administrative data sources. In addition, a change in the compensation of employees had been done, related with changed recording of payments to the second pillar of the pension scheme from D.611 (actual social contributions) to D.99 (other capital transfers). Within revision caused by changes in sources and methods (excl. ESA 2010 implementation) a sectorial reclassification of the Railway Company of the Slovak Republic was done (reclassified into the general government sector) which had a positive impact on GDP estimate between 0.4% and 0.5 %. Foreign trade data in the national accounts as well as Balance of Payments data were revised due to changed treatment of import and export performed by non-residents which are VAT registered in Slovakia. Before, trade volume performed by non-residents in the Slovak territory overestimated the export data and underestimated the import data. This change had a negative impact on GDP. Due to available results from 2011 Census the calculation of imputed rent was also changed.

Table 3, given below, provides the total impact of the implementation of ESA2010 methodology on the GNI estimates.

Table 3
Total impact of ESA2010 Implementation on GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	1.9	1.6	1.6

Finland

Compared to the GNI Questionnaire 2013, the GNI estimate 2002 – 2009 was revised due to incorporated results from addressed GNI reservations, both specific and transversal. Total revision from reservations for 2002 -2009 can be found in Table 1 below.

Table 1
Revisions to Finland's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1

The main source of revision in this period was specific reservation 1 (estimation of renovations within construction activity) with a minor negative impact on the GNI estimate (ESA 95 based).

Table 2, given below, provides a division of the total revision to GNI (ESA95 Based) into those caused by GNI reservations and changes to methods and sources (excl. ESA2010 implementation) together with other routine (current) revisions for the years 2010-2012.

Table 2
Revisions to Finland's GNI (ESA95 Based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	0.3	0.5	0.2
'of which':			
Total revision caused by GNI reservations	-0.1	-0.1	-0.2
Total revision caused by major (excl. ESA2010 implementation) and routine revisions	0.4	0.6	0.4

Statistics Finland has made (alongside with the ESA 2010 implementation) a major revision of the national accounts data series. Due to major revision and ESA 2010 revision performed at the same time it was not possible to quantify separately the effect of routine (current) revision. Strongest impact on revised GNI estimate originates from revised estimate of the value added due to newly available annual source statistics (Structural Business Survey, final tax data). Partially, the GNI revision originates also from new Balance of Payments and international investment position data. Incorporation of the results from the work on the GNI reservations had only minor impact on GNI revision.

Table 3, given below, provides the total impact of the implementation of ESA2010 methodology on the GNI estimates.

Table 3
Total impact of ESA2010 Implementation on Finland's GNI (ESA95 based)
for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	4.3	4.0	3.8

Sweden

Compared to the GNI Questionnaire 2013, GNI for own resource purposes was revised upwards by 0.3-1.9%.

Total revision from reservations for 2002 -2009 can be found in Table 1 below.

Table 1
Revisions to Sweden's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	0.3	0.3	0.3	0.3	0.3	0.5	0.6	0.8

These revisions were due to the addressed reservations 1 (compensation of employees exchanged with the rest of the world) and – to a lesser extent - transversal I (treatment of cross-border property income, with regard to the withdrawals of income from quasi-corporations). The remaining addressed reservations, i.e. 2 (entertainment, literary and artistic originals) and 3 (software) did not lead to revisions.

Table 2, given below, provides a division of the total revisions to GNI (ESA95 based) into revisions caused by GNI reservations and other revisions (i.e. those due to changes to methods and sources and routine revisions) for the years 2010-2012.

Table 2
Revisions to Sweden's GNI (ESA95 based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	1.9	1.4	0.6
<i>'of which':</i>			
Total revision caused by GNI reservations	0.8	0.7	0.6
Total revision caused by changes in methods and sources (excl. ESA2010 implementation) and by routine (current) revisions	1.2	0.7	0.0

Apart from the reservations mentioned before, the years 2010-2012 were also revised due to the transversal reservation II (FISIM). Other changes in methods and sources included the incorporation of more specific and detailed information on the travel item and on construction of dwellings and investments in other buildings and structures. The routine revisions were mainly due to incorporation of the final results of the FDI survey. For 2012 the previous estimates based on quarterly data have been updated with information from annual sources and balanced in the supply and use framework.

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below. This impact has been removed from GNI for own resource purposes. The most significant transition item is capitalisation of R&D.

Table 3
Total impact of ESA2010 Implementation on Sweden's GNI (ESA95 based) for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013 Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	4.1	4.0	4.1

United Kingdom

Compared to the GNI Questionnaire 2013, GNI for own resource purposes was revised upwards by 1.3-3.9%.

Total revision from reservations for 2002-2009 can be found in Table 1 below.

Table 1
Revisions to the UK's GNI (ESA95 based) resulting from GNI reservations
for 2002 -2009
(As percentage of ESA95 GNI (excl. the allocation of FISIM) from the 2013
Questionnaire)

	2002	2003	2004	2005	2006	2007	2008	2009
Total revision from reservations	1.3	1.3	1.5	1.7	1.8	1.8	2.1	2.6

Four specific and two transversal reservations have been addressed in the 2014 GNI Questionnaire. The biggest impact stemmed from the reservations 2 (NPISH), VI (illegal activities) and – to a lesser extent – 4 (own-account construction). The remaining specific reservations, i.e. 3 (exhaustiveness, only partly addressed) and 9 (car list prices) had only a minor impact.

Table 2, given below, provides a division of the total revisions to GNI (ESA95 based) into revisions caused by GNI reservations and other revisions (i.e. those due to changes to methods and sources and routine revisions) for the years 2010-2011. For 2012 this split is not feasible.

Table 2
Revisions to the UK's GNI (ESA95 based) for 2010-2012
(As percentage of GNI (ESA95 based) from the 2013 Questionnaire)

	2010	2011	2012
Total revision to GNI	3.3	3.0	3.9
<i>'of which':</i>			
Total revision caused by GNI reservations	2.6	2.8	N/A
Total revision caused by changes in methods and sources (excl. ESA2010 implementation) and by routine (current) revisions	0.7	0.3	N/A

Apart from the reservations mentioned before, the years 2010-2012 were also revised due to the transversal reservation II (FISIM). Routine revisions were mainly due to incorporation of annual benchmark estimates from the Annual Business Survey and HM Revenue and Customs into supply and use balancing. Changes in methods and sources included improvements to the estimation of GFCF, changes in inventories and further improvements with regard to the alignment of National Accounts with Public Sector Finances.

Total impact of the implementation of new ESA2010 methodology on the GNI estimates is given in the Table 3 below. This impact has been removed from GNI for own resource purposes. The most significant transition item is capitalisation of R&D (1).

Table 3
Total impact of ESA2010 implementation on the UK's GNI (ESA95 based)
for 2010-2012
(As percentage of ESA95 GNI (incl. the allocation of FISIM) from the 2013
Questionnaire)

	2010	2011	2012
Total impact of ESA2010 implementation	2.0	2.0	2.1