

Questionnaire manual: EKOMAR N78

Questionnaire code: 13352019

Submitted in: 08.07.2019, data about 2018

Periodicity: Annual

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Statistics Estonia guarantees the full protection of data submitted.

Calculating the average number of employees in full-time equivalents – to find the full-time equivalent of the average number of employees, the hours worked by part time employees are converted to full-time employment, which is then added to the number of full time employees.

An example on reducing the number of employees:

The standard working time in the enterprise is 8 hours a day.

Find the average number of employees in the enterprise in full-time equivalents in one month, provided that:

on 1–15 January, the employer employed 27 full time employees;

on 16–31 January, the employer employed 48 full time employees;

on 1–31 January, the employer employed 1 part time employee with 6 working hours a day – with work load of 0.75;

on 1–15 January, the employer employed 1 part time employee with 4 working hours a day – with work load of 0.50;

on 1–31 January, the employer employed 1 part time employee with 2 working hours a day – with work load of 0.25.

The monthly average number of full time employees is

$$(15 \times 27 + 16 \times 48) / 31 = 37.8$$

Monthly average number of part time employees is

$$(0.75 \times 31 + 0.5 \times 15 + 0.25 \times 31) / 31 = 1.2$$

The average number of employees in full-time equivalents in January is

$$37.8 + 1.2 = 39.0$$

The average number of employees in full-time equivalents for each month is calculated similarly to the given example. To find the annual average number of employees, add up the monthly average numbers of employees and divide it by 12.

Please make sure that you enter data in the correct cell. If you enter alphabetical characters in a number field, a corresponding error message is displayed. In the case of some fields, logic (arithmetic) checks have been applied to prevent data entry mistakes. If there is a conflict in the entered data or they conflict with pre-filled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections.

To submit the questionnaire, click the button „Check“ , which applies inter-table checks. Once you have corrected the possible errors, click the button „Confirm“ .

DATA COLLECTED WITH THE QUESTIONNAIRE

Table A. AFFILIATION TO A GROUP (as at 2018)

The questionnaire is prefilled with annual report data submitted to the Commercial Register. Prefilling is usually based only on such annual report data that cover a calendar year. The only consolidated annual report data used are the parent enterprise's income statement and balance sheet data, or unconsolidated data, which are provided in annexes. Unfortunately, not all data can be found in the annual report. Therefore, please fill in the missing data, check the prefilled fields and correct where necessary. Only the elements listed in the annual report taxonomy regulation can be used for prefilling. The elements with the name entered by the respondent, are not electronically processable and cannot be used for prefilling. Annual reports submitted in PDF format are not taxonomy based reports and are not used for prefilling because these data are not available in electronic format.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
A_20 / 01	Affiliation to a group *	ENT_A_ 20_1	Enterprise group is an association of enterprises bound together by legal and/or financial links. A group consist of a parent enterprise and other legal units controlled either directly or indirectly by a parent legal unit. Control exists if one entity or person has more than 50% of the enterprise's voting shares or shares, or if another entity or person in any other way exercises dominant influence over enterprise's <u>operating and financial policies</u>	valik_jah_ei _1v	
A_20 / 1	Name of the parent enterprise	ENT_A_ 30_1	Name of the parent enterprise; if parent enterprise in turn has a parent enterprise, write its name. Parent enterprise is a legal unit which is not controlled by any other legal unit (company, non-profit association or foundation) in Estonia or <u>in foreign countries</u> .	Text	
A_20 / 2	Identification code of the parent	ENT_A_ 30_2	Identification code of the parent enterprise; if parent enterprise in turn has a parent enterprise, write its code.	Text	

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	enterprise		Parent enterprise is a legal unit which is not controlled by any other legal unit (company, non-profit association or foundation) in Estonia or in foreign countries.		
A_20 / 3	Country of the parent enterprise	ENT_A_30_3	Country where the parent enterprise is registered; if parent enterprise in turn has a parent enterprise, then write its country. Parent enterprise is a legal unit which is not controlled by any other legal unit (company, non-profit association or foundation) in Estonia or in foreign countries.	Riikide ja territooriumite loend 3N 2013v1_253	

Table B. EMPLOYMENT, HOURS WORKED

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
B_010 / 1	Average number of persons employed	ENT_B_010	Average number of persons employed – total number of persons who work in the enterprise, irrespective of the length of the working week: proprietors and their unpaid family members; full and part-time employees; persons who work outside the unit (delivery staff etc.); persons temporarily absent from work (on sick leave, paid leave, study leave, on strike, etc.); seasonal workers, trainees (apprentices) and homeworkers; persons employed under contract for services. Not included among persons employed are manpower supplied by other enterprises who are working in the observation unit fulfilling orders of that unit, as well as long-term absent employees (on maternity leave, in military service etc.)	Positive integer	
B_020 / 1	Annual average number of employees	ENT_B_020	Annual average number of employees – persons who have a contract to carry out work for an employer and receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind: paid working proprietors; full and part-time employees; trainees (apprentices); seasonal workers and homeworkers; unemployed persons engaged under a contract between an undertaking and employment placement agency; persons temporarily absent from work (on sick leave, paid leave, study leave, on strike, etc.). Not included among employees are long-term absent employees (on maternity leave, in military service etc.), manpower supplied by other enterprises fulfilling orders of that unit (are paid by that unit) and unpaid volunteers.	Positive integer	
B_030 / 1	Annual average number of part-time employees	ENT_B_030	Part-time employee is a person who is working less than normal working hours per day/week/month; who works temporarily part time at the employer's initiative.	Positive integer	
B_070 / 1	Number of hours worked	ENT_B_070	Hours worked is the total number of hours actually worked by all employees in the observation period. In addition to standard working hours, also show overtime. Number of hours worked does not include hours paid but not worked such as annual leave, holidays, sickness, meal breaks and travel between home and work, which are not directly hours worked. If the exact number of hours actually worked is not known, it may be calculated indirectly: standard working hours + overtime - absences. The number of working hours per calendar year is 2031. The number of hours worked is measured as thousand hours with one decimal place.	Positive real number (0,1)	
B_080 / 1	Average number of employees in full-time equivalent units	ENT_B_080	To find the full-time equivalent of average number of employees, the hours worked by part-time workers are converted to full-time employment, which is then added to the number of full-time workers. To find the annual average number of employees, add up the full-time equivalent of monthly average number of employees and divide it by 12.	Positive integer	
B_065 / 1	Research and development personnel employed by the enterprise in the current year *	ENT_B_065	Research and development refers to creative work undertaken on a systematic basis in order to increase the stock of knowledge (including knowledge of man, nature, society and their interaction), and the use of this knowledge to devise new applications, for the production of new materials, products and equipment, to introduce or develop new processes, systems and services. The number of persons employed includes full-time as well as occasional research and development staff. Unlike the rest of the	valik_jah_ei_1v	

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			questionnaire, this question is about the year after the reference year.		
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Table C1. SCHEME 1: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Prefilled from the report "Manufactured goods", "Consumption of fuels and energy", "Energy" (in auxiliary column 101). The values of taxonomy elements in the annual report are used for prefilling. The values in additional rows in the annual report are not used for prefilling.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
C_010_1/1	Turnover - scheme 1	ENT_C_010_1	Turnover – income from sales of all products, goods and services, received or to be received, which have been produced or provided as part of principal or ancillary activity, excluding VAT and excises, is calculated on an accrual basis accounting. Turnover includes charges for packaging, as well as commissions, agency fees, rent. Turnover does not include: proceeds from selling fixed assets, other operating revenue, financial and extraordinary income, subsidies received from national or local budgets, or from the institutions of the European Union; revenue collected on behalf of third parties (contracts of commission and agency contracts).	Positive integer	
C_011_1/1	Turnover: total sales to non-residents - scheme 1	ENT_C_011_1	Turnover includes sales of goods, products and services to non-residents, i.e. to legal persons registered or natural persons permanently residing in foreign countries.	Positive integer	
C_012_1/1	Turnover: sales to non-residents in the European Union countries (except Estonia) - scheme 1	ENT_C_012_1	Sales to legal persons registered or natural persons permanently residing in the European Union member states (Austria, Belgium, Bulgaria, Spain, Netherlands, Ireland, Italy, Greece, Cyprus, Lithuania, Luxembourg, Latvia, Malta, Portugal, France, Sweden, Romania, Germany, Slovakia, Slovenia, Finland, UK, Denmark, Czech, Hungary).	Positive integer	
C_013_1/1	Turnover: sales of self-manufactured goods and industrial services to non-residents - scheme 1	ENT_C_013_1	Sales of self-manufactured goods and industrial services rendered to non-residents. Sales do not include costs of materials in case of resale (re-export) to non-residents if the materials imported for processing are not recognised in the costs. In that case, only service fees are included.	Positive integer	
C_755_1/1	Other income, total - scheme 1	ENT_C_755_1	Other revenue – revenue from irregular business activity, including revenue from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other recoveries, net profit on translation of foreign currencies and supplier payables. Also indicate here the gains arising from changes in fair value of investment properties, as well as grants for operating expenses, agricultural production and grants related to assets.	Positive integer	
C_760_1/1	Other revenue: profit from sale of fixed assets - scheme 1	ENT_C_760_1	Revenue from selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_765_1/1	Other revenue: profit from revaluation - scheme 1	ENT_C_765_1	Gains from revaluation of investment properties, biological assets reported under the fair value model.	Positive integer	
C_023_1/1	Other revenue: grants related to assets - scheme 1	ENT_C_023_1	Grants related to assets – grants recognised as income in the reference period whose primary condition is that the entity should acquire long-term assets.	Positive integer	
C_020_1/1	Grants related to income - scheme 1	ENT_C_020_1	Grants related to income – grants from general government or local budgets or from the Institutions of the European Union to compensate for operating expenses, including EAS project grants (export, marketing, product development, business start-up, development of infrastructure), support to training, consultations, participation in fairs and festivals, traineeships; wage subsidies, traineeship or supervisor benefits of the Unemployment Insurance Fund; support of the Environmental Investment Centre; ARIB export support; subsidies for regular public transport services. Not included	Positive integer	

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			here are grants related to assets, forgivable loans, non-monetary grants. MORE INFORMATION: RTJ 12 "Government assistance".		
C_020_SELGITUS_S1 / 1	Other revenue: specification of the source, purpose and amount of the grant - scheme 1	ENT_C_020_S1	Describe from whom (institution) and for which activity the grant was received.	Text	
C_756_1 / 1	Other revenue: lease income - scheme 1	ENT_C_756_1	Lease income – income from using leased assets unless reported as turnover.	Positive integer	
C_757_1 / 1	Other revenue: licence fees - scheme 1	ENT_C_757_1	Licence fees – revenue from selling licences unless reported as turnover.	Positive integer	
C_022_1 / 1	Change in inventories of finished goods and work in progress - scheme 1	ENT_C_022_1	Changes in finished goods and work in progress inventories – stocks of finished products and work in progress at the end of the year less stocks of finished products and work in progress at the beginning of the year at the production cost. Fill in if scheme 1 is used. Inventories include goods or services being processed and not ready for sale, as well as goods produced by the enterprise which are held for sale. Work in progress also includes products of the entity that are being processed by a third party. However, if the entity has goods which do not belong to this entity, these are not included in the inventories. Included here is also the change in inventories of agricultural products at acquisition cost.	Integer	
KA_70_1 / 1	Põllumajandusliku toodangu varude jääkide muutus – skeem 1	ENT_KA_70_1		Positive integer	
C_035_1 / 1	Profit (loss) from biological assets – scheme 1	ENT_C_035_1	Profit/loss from biological assets – a gain or loss arising on initial recognition of biological assets at fair value and from a change in fair value.	Integer	
C_040_1 / 1	Work performed by entity and capitalised - scheme 1	ENT_C_040_1	Capitalised self-constructed assets – materials and services used for the construction of fixed assets, which are reported as an expense in some other income statement entry (fill in if scheme 1 is used).	Positive integer	
KA_110_1 / 1	Total raw materials and consumables	ENT_KA_110_1	Cost of goods, raw materials, materials, consumables and services purchased directly for the principal activity (e.g. production or sale).	Positive integer	
C_210_11 / 1	Raw materials and consumables: raw materials, supplies and intermediate products, total	ENT_C_210_11	Raw materials, materials, supplies for manufacturing, purchased goods and intermediate goods, structures, components, spare parts, instruments and equipment other than fixed assets, packaging, maintenance and repair materials, office supplies, economic goods etc. at the acquisition cost.	Positive integer	
C_470_11 / 1	Kaubad, toore, materjal ja teenused: varude allahindlus ja mahakandmine	ENT_C_470_11		Positive integer	
C_100_11 / 1	Raw materials and consumables: goods purchased for resale (in conformity with income from retail and wholesale of goods)	ENT_C_100_11	Goods purchased for resale and resold without further processing, as well as stocks of materials and supplies. Merchandise sold are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). Persons liable to value added tax add VAT to the acquisition cost. Cost of merchandise includes the cost of goods as well as their acquisition related transport and other direct expenses. If goods have been taken to commission sale, they are not included among goods resold. The cost of fixed assets sold is not included in the cost of goods. Raw materials and consumables should be equivalent to turnover in Table D row D_47 and/or D_462_9.	Positive integer	
C_120_11 / 1	Raw materials and consumables: real estate purchased for resale	ENT_C_120_11	Real estate purchased for resale that has been resold includes dwellings, apartments, non-residential buildings, land. Real estate sold without further processing is measured at acquisition cost, VAT exclusive (for persons liable to value added tax).	Positive integer	
C_110_11 / 1	Raw materials and consumables: services purchased for resale	ENT_C_110_11	Services purchased for resale and resold without further processing include electricity, heat, water, package tours etc. The services sold without further processing are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). The cost of services sold without further processing includes the cost of the services as well as their acquisition related direct expenses.	Positive integer	
C_400	Raw materials and	ENT_C_	Cost of electricity purchased and consumed for own account	Positive	

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_11 / 1	consumables: electricity	400_11	in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."	integer	
C_420 _11 / 1	Raw materials and consumables: heat	ENT_C_420_11	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410 _11 / 1	Raw materials and consumables: fuels	ENT_C_410_11	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_260 _11 / 1	Raw materials and consumables: payments to subcontractors for construction activities	ENT_C_260_11	Contractual payments to subcontractors for construction works as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.	Positive integer	
C_265 _11 / 1	Raw materials and consumables: payments to subcontractors for construction works in buildings	ENT_C_265_11	Payments to subcontractors for construction activities (new construction as well as repair and reconstruction) in buildings in Estonia and in foreign countries. Including installation of equipment in buildings as part of subcontracting.	Positive integer	
C_270 _11 / 1	Raw materials and consumables: payments to subcontractors for construction activities in foreign countries	ENT_C_270_11	Payments to subcontractors for construction activities in foreign countries, including construction of foreign embassy buildings in Estonia..	Positive integer	
C_320 _11 / 1	Raw materials and consumables: payments to subcontractors for industrial production	ENT_C_320_11	Payments to subcontractors for industrial production as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.	Positive integer	
C_330 _11 / 1	Raw materials and consumables: rental and lease expenses, rent on land	ENT_C_330_11	Rental and lease expense – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_340 _11 / 1	Raw materials and consumables: labour supply expense	ENT_C_340_11	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.	Positive integer	
C_345 _11 / 1	Raw materials and consumables: water supply services	ENT_C_345_11	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_350 _11 / 1	Raw materials and consumables: other purchased services	ENT_C_350_11	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees,	Positive integer	

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			communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs. <u>other services provided by other enterprises.</u>		
KA_25_0_1 / 1	Other operating expenses total	ENT_KA_250_1	Expenses of service and auxiliary materials purchased for other than directly administrative and other principal activity related purposes (e.g. accounting services, consultation, office supplies, advertising, insurance, foundation and research, provisions related expenses, write-down of doubtful receivables, etc.)	Positive integer	
C_330_12 / 1	Other operating expense: Rental and lease expenses, rent on land	ENT_C_330_12	Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_340_12 / 1	Other operating expenses: labour supply expense	ENT_C_340_12	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, <u>but only supplying workers.</u>	Positive integer	
C_345_12 / 1	Other operating expenses: water supply services	ENT_C_345_12	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_400_12 / 1	Other operating expense: electricity	ENT_C_400_12	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."	Positive integer	
C_420_12 / 1	Other operating expense: heat	ENT_C_420_12	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410_12 / 1	Other operating expense: fuels	ENT_C_410_12	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_280_12 / 1	Mitmesugused tegevuskulud: mitmesugused bürookulud	ENT_C_280_12		Positive integer	
C_560_12 / 1	Other operating expense: travel expenses	ENT_C_560_12	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.	Positive integer	
C_515_12 / 1	Other operating expense: state and local taxes	ENT_C_515_12	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.	Positive integer	
C_530_12 / 1	Other operating expense: state fee	ENT_C_530_12	State fee – a sum payable for the performance of legal activities, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.	Positive integer	
C_550	Other operating	ENT_C_	Allowance for doubtful receivables – receivables, not yet	Positive	

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_12 / 1	expense: allowance for doubtful receivables	550_12	written off, that the customer is unlikely ever to pay.	integer	
C_350_12 / 1	Other operating expense: other purchased services	ENT_C_350_12	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
C_545_12 / 1	Other operating expenses: other expenses	ENT_C_545_12	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545_2_12 / 1	Mitmesugused tegevuskulud: muude kulude selgitus	ENT_C_545_2_12		Text	
C_430_1 / 1	Expenses: total personnel expenses - scheme 1	ENT_C_430_1	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_440_1 / 1	Expenses: personnel expenses – wages and salaries: scheme 1	ENT_C_440_1	Wages and salaries – remuneration paid by the employer to all persons for work done in the reference period: basic wage; gratuities, bonuses, ex gratia payments, holiday pay (reported in the period when the holiday entitlement arises), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment; unemployment insurance premium at the established rate; mandatory funded pension contributions; other personnel costs (regular payments to members of the company's management board / board member for working for the company). Wages and salaries do not include dividends or labour supply expense.	Positive integer	
C_450_1 / 1	Expenses: personnel expenses – social security tax and unemployment insurance premiums paid by employers - scheme 1	ENT_C_450_1	Social tax and unemployment insurance premiums paid by employers – social tax (for pension insurance and national health insurance) and unemployment insurance premium at the established rate for employers. Including social tax on fringe benefits and on accrued vacation pay.	Positive integer	
C_460_1 / 1	Kulud: põhivarade kulum ja väärtuse langus – skeem 1	ENT_C_460_1		Positive integer	
KA_27_5_1 / 1	Olulised käibevara allahindlused – skeem 1	ENT_KA_275_1		Positive integer	
C_770_1 / 1	Other operating expenses, total - scheme 1	ENT_C_770_1	Other expenses – Irregular expenses incurred in business activity, including loss from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other payables, maintenance costs of associations, membership fees, compensations for damage to natural environment, net loss on translation of foreign currencies and supplier payables, gifts and donations including income tax. Show here loss on changes in fair value of investment properties. Local taxes in the reference period are excluded.	Positive integer	
C_780_1 / 1	Other operating expenses: loss from sale of fixed assets – scheme 1	ENT_C_780_1	Loss on selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_785_1 / 1	Other operating expenses: loss from revaluation – scheme 1	ENT_C_785_1	Loss on revaluation of investment properties, biological assets reported under the fair value model.	Positive integer	
C_790_1 / 1	Other operating expenses: membership fees – scheme 1	ENT_C_790_1	Membership fees, operation and maintenance costs of associations.	Positive integer	

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C_855_1/1	Finantstulud ja -kulud (kasum (kahjum) tütar- ja sidusettevõtjatelt, finantsinvesteeringutelt, intressitulust ja -kulu jm finantstulud ja -kulud) – skeem 1	ENT_C_855_1		Integer	
C_805_1/1	Finantstulud ja -kulud: intressitulu – skeem 1	ENT_C_805_1		Positive integer	
C_835_1/1	Finantstulud ja -kulud: intressikulu – skeem 1	ENT_C_835_1		Positive integer	
C_890_1/1	Tulumaks – skeem 1	ENT_C_890_1		Positive integer	
C_900_1/1	Profit (loss) in the reference year – scheme 1	ENT_C_900_1	Profit (loss) for the reference period is the difference between all revenue and expenditure during the reference period.	Integer	
C_910_1/1	Dividendid – scheme 1	ENT_C_910_1	Dividends – dividends from previous year's profit announced during the reference year (either paid and unpaid). Corporate income tax on dividend payments is reported in row "Income tax".	Positive integer	

Table C2. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

The values of taxonomy elements in the annual report are used for prefilling. The values in additional rows in the annual report are not used for prefilling.

Prefilled from the report "Manufactured goods", "Consumption of fuels and energy", "Energy" (in auxiliary column 101).

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
C_010_2/1	Turnover: scheme 2	ENT_C_010_2	Turnover – income from sales of all products, goods and services, received or to be received, which have been produced or provided as part of principal or ancillary activity, excluding VAT and excises, is calculated on an accrual basis accounting. Turnover includes charges for packaging, as well as commissions, agency fees, rent. Turnover does not include: proceeds from selling fixed assets, other operating revenue, financial and extraordinary income, subsidies received from national or local budgets, or from the institutions of the European Union; revenue collected on behalf of third parties (contracts of commission and agency contracts).	Positive integer	
C_011_2/1	Müügitulu: müük mitteresidentidele kokku – skeem 2	ENT_C_011_2		Positive integer	
C_012_2/1	Müügitulu: müük mitteresidentidele Euroopa Liidu riikidesse (v.a Eesti) – skeem 2	ENT_C_012_2		Positive integer	
C_013_2/1	Müügitulu: omatoodetud tööstustoodangu ja tööstusteenuste müük mitteresidentidele – skeem 2	ENT_C_013_2		Positive integer	
KA_39_0_1/1	Total cost of sales (goods, services)	ENT_KA_390_1	Cost of products, goods and services (incl. depreciation and write-downs of production related fixed assets) and production losses and other similar production costs not included in the cost of sold products. The cost of production (goods, services) sold is calculated based on the same principles and quantities as turnover.	Positive integer	
C_210_21/1	Costs of sales: raw materials,	ENT_C_210_21	Raw materials, materials, supplies for manufacturing, purchased goods and intermediate goods, structures,	Positive integer	

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	materials, supplies and intermediate goods, total		components, spare parts, instruments and equipment other than fixed assets, packaging, maintenance and repair materials, office supplies, economic goods etc. at the acquisition cost.		
C_470_21 / 1	Cost of sales: inventory write-down and write-off	ENT_C_470_21		Positive integer	
C_100_21 / 1	Cost of sales: goods purchased for resale	ENT_C_100_21	Goods purchased for resale and resold without further processing, as well as stocks of materials and supplies. Merchandise sold are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). Persons liable to value added tax add VAT to the acquisition cost. Cost of merchandise includes the cost of goods as well as their acquisition related transport and other direct expenses. If goods have been taken to commission sale, they are not included among goods resold. The cost of fixed assets sold is not included in the cost of goods.	Positive integer	
C_120_21 / 1	Cost of sales: real estate purchased for resale	ENT_C_120_21	Real estate purchased for resale that has been resold includes dwellings, apartments, non-residential buildings, land. Real estate sold without further processing is measured at acquisition cost, VAT exclusive (for persons liable to value added tax).	Positive integer	
C_110_21 / 1	Cost of sales: services purchased for resale	ENT_C_110_21	Services purchased for resale and resold without further processing include electricity, heat, water, package tours etc. The services sold without further processing are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). The cost of services sold without further processing includes the cost of the services as well as their acquisition related direct expenses.	Positive integer	
C_400_21 / 1	Costs of sales: electricity	ENT_C_400_21	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."	Positive integer	
C_420_21 / 1	Costs of sales: heat	ENT_C_420_21	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410_21 / 1	Costs of sales: fuel	ENT_C_410_21	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_260_21 / 1	Cost of sales: payments to subcontractors for construction activities	ENT_C_260_21	Contractual payments to subcontractors for construction works as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.	Positive integer	
C_265_21 / 1	Cost of sales: payments to subcontractors for construction works in buildings	ENT_C_265_21	Payments to subcontractors for construction activities (new construction as well as repair and reconstruction) in buildings in Estonia and in foreign countries. Including installation of equipment in buildings as part of subcontracting.	Positive integer	
C_270_21 / 1	Costs of sales: payments to subcontractors for construction activities in foreign countries	ENT_C_270_21	Payments to subcontractors for construction activities in foreign countries, including construction of foreign embassy buildings in Estonia..	Positive integer	
C_320_21 / 1	Cost of sales: payments to subcontractors for industrial	ENT_C_320_21	Payments to subcontractors for industrial production as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement	Positive integer	

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	production		of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.		
C_330_21 / 1	Cost of sales: rental and lease expenses, rent on land	ENT_C_330_21	Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_280_21 / 1	Müüdüd toodangu (kaupade, teenuste) kulu: mitmesugused bürookulud	ENT_C_280_21		Positive integer	
C_560_21 / 1	Costs of sales: travel expenses	ENT_C_560_21	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.	Positive integer	
C_515_21 / 1	Costs of sales: state and local taxes	ENT_C_515_21	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.	Positive integer	
C_530_21 / 1	Costs of sales: state fees	ENT_C_530_21	State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.	Positive integer	
C_550_21 / 1	Costs of sales: allowance for doubtful receivables	ENT_C_550_21	Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_430_21 / 1	Cost of sales: total personnel expenses	ENT_C_430_21	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_460_21 / 1	Costs of sales: depreciation and impairment loss	ENT_C_460_21	Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.	Positive integer	
C_340_21 / 1	Cost of sales: labour supply expense	ENT_C_340_21	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.	Positive integer	
C_345_21 / 1	Cost of sales: water supply services	ENT_C_345_21	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_350_21 / 1	Costs of sales: other purchased services	ENT_C_350_21	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
C_545_21 / 1	Cost of sales: other expenses n.e.c.	ENT_C_545_21	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545_2_21 /	Müüdüd toodangu kulu: muude	ENT_C_545_2_2		Text	

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KA_41 0_1 / 1	Total distribution costs	ENT_KA_410_1	Costs of fulfilling the selling and marketing function (incl. remuneration for marketing personnel, depreciation and write-downs of marketing related non-current assets, <u>marketing related transportation, advertising costs, etc.</u>)	Positive integer	
C_330 _22 / 1	Distribution costs: rental and lease expenses, rent on land	ENT_C_330_22	Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_400 _22 / 1	Distribution costs: electricity	ENT_C_400_22	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, <u>purchased goods and intermediate goods.</u> "	Positive integer	
C_420 _22 / 1	Distribution costs: heat	ENT_C_420_22	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and <u>intermediate goods.</u> "	Positive integer	
C_410 _22 / 1	Distribution costs: fuels	ENT_C_410_22	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw <u>material, material, supplies and intermediate goods.</u> "	Positive integer	
C_280 _22 / 1	Turustuskulud: mitmesugused bürookulud	ENT_C_280_22		Positive integer	
C_560 _22 / 1	Distribution costs: travel expenses	ENT_C_560_22	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits <u>established by laws.</u>	Positive integer	
C_515 _22 / 1	Distribution costs: state and local taxes	ENT_C_515_22	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.	Positive integer	
C_530 _22 / 1	Distribution costs: state fees	ENT_C_530_22	State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the <u>State Fees Act.</u>	Positive integer	
C_550 _22 / 1	Distribution costs: allowance for doubtful receivables	ENT_C_550_22	Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_430 _22 / 1	Distribution costs: total personnel expenses	ENT_C_430_22	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other <u>employment benefits paid or to be paid.</u>	Positive integer	
C_460 _22 / 1	Distribution costs: depreciation and impairment loss	ENT_C_460_22	Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished <u>products and work in progress.</u>	Positive integer	
C_340 _22 / 1	Distribution costs: labour supply expense	ENT_C_340_22	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and	Positive integer	

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			paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.		
C_345_22 / 1	Distribution costs: water supply services	ENT_C_345_22	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_350_22 / 1	Distribution costs: other purchased services	ENT_C_350_22	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
C_545_22 / 1	Distribution costs: other expenses n.e.c.	ENT_C_545_22	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545_2_22 / 1	Turustuskulud: muude kulude selgitus	ENT_C_545_2_22		Text	
KA_42_0_1 / 1	Total administrative expenses	ENT_KA_420_1	General administrative expenses (incl. remuneration of general administration and management personnel, depreciation and write-downs and depreciation of administrative buildings and equipment, most of the consultation costs etc.)	Positive integer	
C_330_23 / 1	Administrative expenses: rental and lease expenses, rent on land	ENT_C_330_23	Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_400_23 / 1	Administrative expenses: electricity	ENT_C_400_23	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."	Positive integer	
C_420_23 / 1	Administrative expenses: heat	ENT_C_420_23	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410_23 / 1	Administrative expenses: fuels	ENT_C_410_23	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_280_23 / 1	Üldhalduskulud: mitmesugused bürookulud	ENT_C_280_23		Positive integer	
C_560_23 / 1	Administrative expenses: travel expenses	ENT_C_560_23	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.	Positive integer	
C_515_23 / 1	Administrative expenses: state and local taxes	ENT_C_515_23	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.	Positive integer	
C_530_23 / 1	Administrative expenses: state fees	ENT_C_530_23	State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent	Positive integer	

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			Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.		
C_550_23 / 1	Administrative expenses: allowance for doubtful receivables	ENT_C_550_23	Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_430_23 / 1	Administrative expenses: total personnel expenses	ENT_C_430_23	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_460_23 / 1	Administrative expenses: depreciation and impairment loss	ENT_C_460_23	Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.	Positive integer	
C_340_23 / 1	Administrative expenses: labour supply expense	ENT_C_340_23	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.	Positive integer	
C_345_23 / 1	Administrative expenses: water supply services	ENT_C_345_23	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_350_23 / 1	Administrative expenses: other purchased services	ENT_C_350_23	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
C_545_23 / 1	Administrative expenses: other expenses n.e.c.	ENT_C_545_23	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545_2_23 / 1	Üldhalduskulud: muude kulude selgitus	ENT_C_545_2_23		Text	
C_035_2 / 1	Profit (loss) from biological assets – scheme 2	ENT_C_035_2	Profit/loss from biological assets – a gain or loss arising on initial recognition of biological assets at fair value and from a change in fair value.	Integer	
C_755_2 / 1	Other revenue total - scheme 2	ENT_C_755_2	Other revenue – revenue from irregular business activity, including revenue from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other recoveries, net profit on translation of foreign currencies and supplier payables. Also indicate here the gains arising from changes in fair value of investment properties, as well as grants for operating expenses, agricultural production and grants related to assets.	Positive integer	
C_760_2 / 1	Muud äritulud: kasum põhivarade müügist – skeem 2	ENT_C_760_2		Positive integer	
C_765_2 / 1	Muud äritulud: kasum ümberhindlusest – skeem 2	ENT_C_765_2		Positive integer	
C_023_2 / 1	Muud äritulud: tulu põhivarade sihtfinantseerimise st – skeem 2	ENT_C_023_2		Positive integer	
C_020_2 / 1	Grants related to income - scheme 2	ENT_C_020_2	Grants related to income – grants from general government or local budgets or from the Institutions of the European Union to compensate for operating expenses, including EAS	Positive integer	

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			project grants (export, marketing, product development, business start-up, development of infrastructure), support to training, consultations, participation in fairs and festivals, traineeships; wage subsidies, traineeship or supervisor benefits of the Unemployment Insurance Fund; support of the Environmental Investment Centre; ARIB export support; subsidies for regular public transport services. Not included here are grants related to assets, forgivable loans, non-monetary grants. MORE INFORMATION: RTJ 12 "Government assistance".		
C_020_S2 / 1	Other revenue: specification of the source, purpose and amount of the grant - scheme 2	ENT_C_020_S2	Describe from whom (institution) and for which activity the grant was received.	Text	
C_756_2 / 1	Other revenue: lease income - scheme 2	ENT_C_756_2	Lease income – income from using leased assets unless reported as turnover.	Positive integer	
C_757_2 / 1	Muud äritulud: litsentsitasud – skeem 2	ENT_C_757_2		Positive integer	
C_770_2 / 1	Other operating expenses, total - scheme 2	ENT_C_770_2	Other operating expenses – Irregular expenses incurred in business activity, including loss from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other payables, maintenance costs of associations, membership fees, compensations for damage to natural environment, net loss on translation of foreign currencies and supplier payables, gifts and donations including income tax. Show here loss on changes in fair value of investment properties. Local taxes in the reference period are excluded.	Positive integer	
C_780_2 / 1	Other operating expenses: loss from sale of fixed assets – scheme 2	ENT_C_780_2	Loss on selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_785_2 / 1	Other operating expenses: loss from revaluation – scheme 2	ENT_C_785_2	Loss on revaluation of investment properties, biological assets reported under the fair value model.	Positive integer	
C_790_2 / 1	Other operating expenses: membership fees – scheme 2	ENT_C_790_2	Membership fees, operation and maintenance costs of associations.	Positive integer	
C_855_2 / 1	Financial income and expenses (profit (loss) of subsidiaries and associated enterprises, financial assets, interest income and expenses, and other financial income and expenses) - scheme 2	ENT_C_855_2	Financial income and expenses – income and expenses from shares and other financial investments. Show here profit (loss) from selling subsidiaries and affiliated undertakings, long-term and short-term financial investments, including sales and revaluations of fair value, interest and dividend income from long-term and short-term financial investments (including financial lease interests), interest expenses on loans, securities, financial lease agreements and other interest bearing debt obligations, profit (loss) on translation of foreign currencies of financial and investment activities related receivables and payables fixed in foreign currency; other financial income and expenses.	Integer	
C_805_2 / 1	Financial income and expenses: interest income - scheme 2	ENT_C_805_2	Interest income on financial lease, interest income on short-term and long-term loans, short-term and long-term promissory note, bonds, bank accounts.	Positive integer	
C_835_2 / 1	Financial income and expenses: interest expense - scheme 2	ENT_C_835_2	Interest expenses from financial lease, interest expenses from other long-term and short-term debt obligations.	Positive integer	
C_890_2 / 1	Income tax - scheme 2	ENT_C_890_2	Income tax on dividends and profit distribution. Income tax expenses on dividends are reported in income statement in the same period as the dividends were announced, irrespective of the period for which they were announced or when they are actually paid out. Including expenses or return of income tax payable by subsidiaries in foreign countries and postponed income tax expenses or return.	Positive integer	
C_900_2 / 1	Profit (loss) in the reference year – scheme 2	ENT_C_900_2	Profit (loss) for the reference period is the difference between all revenue and expenditure during the reference period.	Integer	
C_910_2 / 1	Dividends – scheme 2	ENT_C_910_2	Dividends – dividends from previous year's profit announced during the reference year (either paid and unpaid). Corporate	Positive integer	

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			income tax on dividend payments is reported in row "Income tax".		
C_440_2 / 1	Expenses: personnel expenses – wages and salaries: scheme 2	ENT_C_440_2	Wages and salaries – remuneration paid by the employer to all persons for work done in the reference period: basic wage; gratuities, bonuses, ex gratia payments, holiday pay (reported in the period when the holiday entitlement arises), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment; unemployment insurance premium at the established rate; mandatory funded pension contributions; other personnel costs (regular payments to members of the company's management board / board member for working for the company). Wages and salaries do not include dividends or labour supply expense.	Positive integer	
C_450_2 / 1	Expenses: personnel expenses – social security tax and unemployment insurance premiums paid by employers – scheme 2	ENT_C_450_2	Social tax and unemployment insurance premiums paid by employers – social tax (for pension insurance and national health insurance) and unemployment insurance premium at the established rate for employers. Including social tax on fringe benefits and on accrued vacation pay.	Positive integer	

Table D. TURNOVER BY ECONOMIC ACTIVITY

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
D_78 / 1	Turnover: employment agency activities and human resource provision	ENT_D_78_1	Revenue received or to be received from the provision of employment agency services. This class includes personnel search, selection referral and placement activities, including temporary employment agency activities. The workers whose workforce is rented are employees of temporary employment agencies; these units are legally responsible for their employees but they are not responsible for direction and supervision of employees.	Positive integer	
D_781 011 / 1	Turnover: employment agency activities and human resource provision – personnel search by type of personnel: executive search	ENT_D_781011_1	Executive search and placement activities (top managers and directors), selection referral to the employment of other units. The service can be provided to potential employer or employee.	Positive integer	
D_781 012 / 1	Turnover: employment agency activities and human resource provision – personnel search by type of personnel: search for other than executive staff	ENT_D_781012_1	Search for other than executive staff – selection of applicants and referral (except executive personnel) for permanent employment or temporary employment in other units. The service can be provided to potential employer or employee.	Positive integer	
D_782 011 / 1	Turnover: employment agency activities and human resource provision – temporary employment agency services by type of job: IT and telecommunication	ENT_D_782011_1	IT and telecommunications staff – supplying IT and telecommunications specialists, e.g. software developers, system analysts, data processors, programmers.	Positive integer	

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	telecommunication s staff				
D_782 012 / 1	Turnover: employment agency activities and human resource provision – temporary employment agency activities by type of job: other office support personnel	ENT_D_ 782012_ 1	Other office support personnel – supplying secretaries, clerks, reception personnel, typists, accountants etc.	Positive integer	
D_782 013 / 1	Turnover: employment agency activities and human resource provision – temporary employment agency activities by type of occupation: commercial and trade personnel	ENT_D_ 782013_ 1	Commercial and trade personnel – supplying salespersons and other sales staff..	Positive integer	
D_782 014 / 1	Turnover: employment agency activities and human resource provision – temporary employment agency activities by type of occupation: industrial workers	ENT_D_ 782014_ 1	Industrial workers – supplying factory and plant workers, power engineers, repairmen, machinists, machine operators, assemblers.	Positive integer	
D_782 0141 / 1	Turnover: employment agency activities and human resource provision – temporary employment agency activities by type of occupation: transport and warehouse workers	ENT_D_ 7820141_ 1	Transport and warehouse workers – supplying workers for transportation, warehousing, logistics and related activities (drivers, loaders).	Positive integer	
D_782 015 / 1	Turnover: employment agency activities and human resource provision – temporary employment agency activities by type of occupation: hotels and restaurants personnel	ENT_D_ 782015_ 1	Hotels and restaurants personnel – supplying workers for hotels, restaurants and other accommodation and food service facilities.	Positive integer	
D_782 016 / 1	Turnover: employment agency activities and human resource provision – temporary employment agency activities by type of occupation: medical staff	ENT_D_ 782016_ 1	Medical personnel – supplying doctors, nurses, hospital attendants and other medical personnel.	Positive integer	
D_782 019 / 1	Turnover: employment agency activities and human resource provision	ENT_D_ 782019_ 1	Other personnel – supplying agricultural, forestry, fishing, landscaping, refurbishing and other service personnel.	Positive integer	

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	– temporary employment agency activities by type of occupation: other personnel				
D_78301 / 1	Turnover: employment agency activities and human resource provision – other human resources provision services	ENT_D_78301_1	Other human resources provision services – revenue received or to be received from the provision of personnel management services for a group of enterprises. These are enterprises established specially for the provision of personnel management services only to enterprises in this group and they do not offer services in the market. The entities here are official employers and represent their employees on matters of payroll, taxes and other issues.	Positive integer	
D_1 / 1	Turnover: agriculture, hunting	ENT_D_1_1	Revenue received or to be received from agriculture and hunting. This class includes crop production, growing of fruits and vegetables, horticulture, livestock farming, hunting, animals, game farming and their support activities.	Positive integer	
D_2 / 1	Turnover: forestry	ENT_D_2_1	Revenue received or to be received from forestry, logging and support services to forestry. This class included growing of forests (planting, replanting, transplanting, thinning), activities of tree nurseries, logging and felling (production of roundwood and firewood), gathering of timber for weaving and other wild growing materials (resin, moss, grasses, lichen etc.) and support services to forestry and logging (forest inventories, timber evaluation, forest fire fighting and protection, transport of logs within the forest).	Positive integer	
D_3 / 1	Turnover: fishing and aquaculture	ENT_D_3_1	Revenue received or to be received from fishing, activities of hatcheries and fisheries and from fishing and aquaculture activities. This class includes capturing or gathering of fish, crustaceans, molluscs; activities of vessels engaged in fishing and in processing and preserving of fish; gathering of alga and other marine organisms; operation of marine fish hatcheries; fish farming, rearing of aquatic animals and other support activities to fishing and aquaculture.	Positive integer	
D_10_35 / 1	Turnover: sale of self-manufactured goods and industrial services	ENT_D_10_35_1	Sale of self-manufactured goods and industrial services – revenue received or to be received from selling manufacturing activities, electricity, gas, steam and hot water supply activities, i.e. cost of production and services of industrial type (less internal turnover) which were produced in an enterprise from its own or purchaser's materials and which have been sold and delivered to the purchaser in the reference period regardless of the time when the payment was received. It is equal to total revenue received or to be received from sales of individual products and services in questionnaire "Manufactured goods" if the enterprise has to submit it. Sales include packaging even if collected separately, carriage charges are excluded. Turnover includes total cost of production as part of subcontracting or services of industrial type (incl. charges paid for these products or services), and payments for products from purchaser's material and for industrial services provided to customer.	Positive integer	
D_10_35 / 101	Cost of production or services sold at selling prices	IND_103	Cost of goods or services sold at selling prices – cost of goods or services submitted in questionnaire 1308 "Manufactured goods", at selling prices.	Positive integer	
D_10_35_17 / 1	Turnover: sale of self-manufactured goods and industrial services - activity 1	ENT_D_10_35_1_1		Positive integer	
D_10_35_1_NIMETUS / 1	Sale of self-manufactured goods and industrial services: activity 1 – name	ENT_D_10_35_1_1A	Describe from whom (institution) and for which activity the grant was received.	Text	
D_10_35_2 / 1	Turnover: sale of self-manufactured goods and industrial services – activity 2	ENT_D_10_35_2_1		Positive integer	
D_10_35_2_NIMETUS / 1	Sale of self-manufactured goods and industrial services: activity 2 – name	ENT_D_10_35_2_1A		Text	
D_10_	Turnover: sale of	ENT_D_		Positive	

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35_3 / 1	self-manufactured goods and industrial services – activity 3	10_35_3_1		integer	
D_10_35_3_NIMET_US / 1	Sale of self-manufactured goods and industrial services: activity 3 – name	ENT_D_10_35_3_1A		Text	
D_354 / 1	Turnover: energy purchased and resold	ENT_D_354_1	Electricity and heat, gas and water purchased for resale without further processing (costs cover some costs in income statement row “Services purchased for resale without further processing”).	Positive integer	
D_36 / 1	Turnover: water collection, treatment and supply	ENT_D_36_1	Revenue received or to be received from water collection, treatment and supply. This class includes water collection, treatment and distribution activities for domestic and industrial needs; purification and treatment of water for water supply purposes, and distribution by various means; maintenance of water supply facilities and other related activities. Water collection, treatment and supply does not include water purchased and resold (this is reported in row “Energy purchased and resold”).	Positive integer	
D_37 / 1	Turnover: sewerage	ENT_D_37_1	Revenue received or to be received from sewerage and wastewater disposal services. This class includes collecting and transporting of wastewater, cleaning and maintenance of sewers.	Positive integer	
D_38_39 / 1	Turnover: waste collection, treatment and disposal activities; materials recovery	ENT_D_38_39_1	Revenue received or to be received from waste collection, treatment and disposal activities, dismantling of wrecks and recovery of sorted materials, remediation and waste management activities. This class include collection of non-hazardous and hazardous waste, disposal and treatment prior to disposal of various forms of waste; cleanup of contaminated buildings and sites, soil, surface or ground water, as well as dismantling of wrecks for materials recovery, separating and sorting recoverable materials into distinct categories; mechanical and chemical processing of waste and transformation into secondary raw material.	Positive integer	
D_41_43 / 1	Turnover: total construction	ENT_D_41_43_1	Revenue received or to be received from construction activities in Estonia and in foreign countries. Construction activities include site preparation, construction of buildings, civil engineering works and parts thereof, repair and renovation (general building, civil engineering, erection of roofs and roof covering; construction and repair of roads, aerodromes, sports facilities; other special construction works), installation of utilities and fixtures in buildings (electric wires and electrical equipment, insulation, piping and other equipment), finishing of buildings, including cleaning of the exterior; land improvement. Renting of construction and demolition equipment with operator is classified with the specific construction activity carried out with this equipment.	Positive integer	
D_45_47 / 1	Turnover: wholesale and retail trade	ENT_D_45_47_1	Wholesale and retail trade – resale of goods to retailers, enterprises, institutions, organisations and individuals, including sale of supplies of materials from warehouses. Trading is the resale of goods purchased in its own name and cost for the purpose of reselling it without further processing or after marking, packing and bottling. Costs of goods purchased for resale are reported in income statement row “Goods”. In the case of commission trade, goods are not owned by agents who should show here only the commission fee received or to be received.	Positive integer	
D_47 / 1	Turnover: retail sale of goods	ENT_D_47_1	Revenue received or to be received from retail trade. Retail sale is resale of new and used goods to shops, department stores, kiosks, stalls, mail order stores, street vendors, auction houses, over the internet for personal or household consumption. Retail trade does not include sales of durable goods (cars, furniture, consumer electronics, household appliances) through leasing companies if the owner of the good is the leasing company. Properties of goods are not transformed in the process of retail sales; however, retail sale may include operations such as sorting, grading and assembling of goods, mixing, blending (e.g. sand, wine), bottling (incl. bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled) etc.	Positive integer	
D_462_9 / 1	Turnover: wholesale and	ENT_D_462_9_1	Revenue received or to be received from wholesale trade. Wholesale is the resale (sale without transformation) of new	Positive integer	

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	retail trade – wholesale of goods		and used goods to other undertakings: retailers, other wholesalers, manufacturing and merchandising firms, institutions, organisations and other independent economic entities, excluding leasing enterprises. Wholesaler is the owner of merchandise. Wholesale is sale without transformation; however, it may include operations such as sorting, grading and assembling of goods, mixing, blending (e.g. sand, wine), bottling (including bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled) etc.		
D_461 / 1	Turnover: wholesale and retail trade – commission trade	ENT_D_461_1	Commission fee received or to be received from commission trade. Commission trade includes the activities of commodity brokers, and other wholesalers who act on behalf of other entities or as intermediaries between sellers and buyers; the goods sold in this way are not recognised in the broker's balance sheet. The commission trade revenue includes only the commission fee received or to be received.	Positive integer	
D_452 / 1	Turnover: maintenance and repair of motor vehicles	ENT_D_452_1	Revenue received or to be received from the maintenance and repair of motor vehicles (including washing, spraying, polishing etc.) Including the cost of spare parts used for the maintenance and repair.	Positive integer	
D_49_51 / 1	Turnover: transportation services	ENT_D_49_51_1	Revenue from transportation services received or to be received. Including national and international carriage of passengers and goods, whether scheduled or not, by railway, road, watercraft or by air; renting of aircraft, ships, railway rolling stock, buses, lorries or automobiles with crew or driver: taxi services.	Positive integer	
D_52 / 1	Turnover: warehousing and support activities for transportation	ENT_D_52_1	Revenue received or to be received from warehousing and support activities for transportation. This class includes loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation; operation of storage and warehouse facilities; activities supporting the transport of passengers, animals or freight by road, water or air (operation of terminal facilities, maintenance of roads, towing and road side assistance; switching and shunting, operation of waterway locks; navigation, pilotage and berthing activities; lighterage, salvage activities; ground service activities on airfields, airport and air-traffic-control activities) and activities of other transport agencies (forwarding of freight, brokerage, activities of freight forwarders, cargo agents and customs agents).	Positive integer	
D_53 / 1	Turnover: postal and courier activities	ENT_D_53_1	Revenue received or to be received from postal and courier activities. This class includes pickup, sorting, transport and delivery; letter-box rental, postal services operating under a universal service obligation; courier services; transport and delivery of parcels and packages by scheduled bus service; collection, transport and delivery of newspapers, periodicals etc.; other private mail services.	Positive integer	
D_55 / 1	Turnover: accommodation	ENT_D_55_1	Revenue received or to be received from short-stay accommodation (hotel, motel, guest house, hostel and holiday home, holiday camp). Revenue from selling accommodation services includes the cost of breakfast and other services if sold together with accommodation.	Positive integer	
D_56 / 1	Turnover: food service activities	ENT_D_56_1	Revenue received or to be received from food service activities. Food service activities are selling and/or service of meals and drinks (merchandise and own production) fit for immediate consumption. Merchandise is goods purchased and held for resale by purchasing enterprise without further processing.	Positive integer	
D_581 / 1	Turnover: publishing of books, periodicals and other publishing activities	ENT_D_581_1	Revenue received or to be received from publishing activities. This class includes the publishing of books, newspapers, journals and other periodicals; catalogues, address books, and other works such as photos, engravings, postcards, timetables, forms, posters and reproductions of works of art; sale of advertising space in books and periodicals by publisher. Publishing includes the acquisition of copyrights for content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in print, electronic or audio form, on the Internet, CD-ROM reference books, etc.	Positive integer	
D_582 / 1	Turnover: software publishing	ENT_D_582_1	Revenue received or to be received from software publishing. This class includes publishing of computer game packages, downloadable and on-line computer games; publishing of ready-made software (non-customised), operating systems and applications software. Publishing includes the acquisition	Positive integer	

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			of copyrights for content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in in print, electronic or audio form, on the Internet, CD-ROM reference books, etc.		
D_59 / 1	Turnover: motion picture, video and television programme production, sound recording and music publishing activities	ENT_D_59_1	Revenue received or to be received from motion picture, video and television programme production, sound recording and music publishing activities. This class includes the production of theatrical and non-theatrical motion pictures whether on film, video tape or disc for direct projection in theatres or for broadcasting on television, supporting activities such as film editing, cutting, dubbing etc. distribution of motion pictures and other film productions to other industries; motion picture or other film productions projection; buying and selling of motion picture or other film productions distribution rights; sound recording activities (master recordings), releasing, promoting and distributing them, publishing of music, sound recording service activities in a studio or elsewhere.	Positive integer	
D_60 / 1	Turnover: programming and broadcasting activities	ENT_D_60_1	Revenue received or to be received from radio and television programme production and broadcasting. This class includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting that content (such as radio, television and data programs of entertainment, news, talk, and the like); sale of advertising time on radio and television. The broadcasting can be performed over-the-air, via satellite, via a cable network or via Internet.	Positive integer	
D_61 / 1	Turnover: telecommunications services	ENT_D_61_1	Revenue received or to be received from telecommunications services. This division includes the wireless and wired telecommunications activities – telephone, data communication, internet, cable, landline, network, satellite etc. telecommunications activities.	Positive integer	
D_62_631 / 1	Turnover: information technology and computer service activities	ENT_D_62_631_1	Revenue received or to be received from information technology and computer service activities. This class includes the writing and testing of software; computer hardware and software consultancy; management of computer systems and databases, installation of personal computers and software; data processing and database services; web hosting. activities of web portals.	Positive integer	
D_639 / 1	Turnover: news agency and other information service activities	ENT_D_639_1	News agency activities and other information service activities – furnishing of news, pictures and features to the media. Computer-based telephone information services, information search services on a contract or fee basis, news clipping services, press clipping services, media monitoring.	Positive integer	
D_64_66 / 1	Turnover: financial intermediation services and their support activities, except insurance	ENT_D_64_66_1	Revenue received or to be received from financial intermediation services (except insurance) and activities auxiliary to financial intermediation. This group includes financial service activities other than those conducted by monetary institutions, e.g. financial leasing, activities of pawnshops, credit granting by other than financial institutions, factoring activities, other financial service activities primarily concerned with distributing funds, e.g. security and commodity contracts brokerage; currency exchanges services, financial consultancy, evaluation of risks and damage; activities of insurance agents and brokers.	Positive integer	
D_65 / 1	Turnover: insurance activities	ENT_D_65_1	Revenue received or to be received from providing insurance activities. This division includes the underwriting annuities and insurance policies and investing premiums to build up a portfolio of financial assets to be used against future claims, including life insurance and non-life insurance (accident and fire insurance, health insurance, property insurance, motor, marine, aviation and transport insurance, pecuniary loss and liability insurance), excluding compulsory social security schemes.	Positive integer	
D_68 / 1	Turnover: real estate activities, rental of real estate	ENT_D_68_1	Revenue received or to be received from renting of real estate. This class includes buying and selling of self-owned real estate, renting and operating of own or leased real estate, including renting of land, dwellings, apartments and non-residential buildings; activities of real estate agencies (intermediation in real estate transactions, assessment), management of real estate on a fee or contract basis (incl. maintenance and repairs, water supply, electricity and other service fees).	Positive integer	
D_681 / 1	Turnover: real estate activities –	ENT_D_681_1	Buying and selling of real estate, including dwellings, apartments, non-residential buildings, land (respective costs	Positive integer	

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	selling of real estate		are reported in income statement row "Investment property purchased for resale".		
D_682 / 1	Turnover: real estate activities – rental of real estate	ENT_D_682_1	Renting of buildings and rooms without the cost of intermediated water supply, electricity and heat, communications etc. services.	Positive integer	
D_691 / 1	Turnover: legal activities	ENT_D_691_1	Revenue received or to be received from legal activities. This class includes advice and representation in civil cases, criminal cases, labour disputes; preparation of legal documents such as patents and copyrights, and preparation and certification of other intellectual property related documents; preparation of auction transaction deeds; consulting customers on their rights and obligations; other legal activities.	Positive integer	
D_692 / 1	Turnover – accounting, bookkeeping and auditing activities; tax consultancy	ENT_D_692_1	Revenue received or to be received from accounting, bookkeeping and auditing activities, and tax consultancy. This class includes examination of source data and information; examination of accounts and certification of their accuracy; preparation of financial statements; preparation of financial surveys; preparation of personal and business income tax returns; advisory activities and representation on behalf of clients before tax authorities.	Positive integer	
D_70 / 1	Turnover: activities of head offices; management consultancy activities	ENT_D_70_1	Revenue received or to be received from activities of head offices and management consultancy activities. This class includes the overseeing and managing of other units of the company or enterprise; the provision of advice and assistance to businesses and other organisations on public relations and exchange of information, as well as management issues such as strategic and organisational planning; the provision of advice, guidance in financial, marketing, personnel and day-to-day management; business management consultancy activities; selling of trademarks and franchises.	Positive integer	
D_711 / 1	Turnover: architectural and engineering activities and related technical consultancy	ENT_D_711_1	Revenue received or to be received from architectural and engineering activities and related technical consultancy. This group includes the provision of architectural advice, engineering services, building design and drafting; town and city planning; engineering technical consultancy; engineering design, including electricity, transport, waste management, water supply and sewerage, industrial and production projects, telecommunications projects etc.; management of construction projects in the owner's or customer's name to ensure the conformity to the project; geological and geodetic surveying, other engineering-technical consultations.	Positive integer	
D_712 / 1	Turnover: technical testing and analysis	ENT_D_712_1	Revenue received or to be received from technical testing and analysis. This class includes road-safety testing of motor vehicles, testing of physical, chemical and other analytical testing of any kind of materials and products.	Positive integer	
D_72 / 1	Turnover: scientific research and development services	ENT_D_72_1	Revenue received or to be received from scientific research and development. This group includes basic research (experimental or theoretical research undertaken for the first time), applied research (original research for obtaining new knowledge targeted at solving special practical tasks), experimental development (research aimed at the development or essential improvement of new materials, products and equipment) in natural sciences, engineering, humanities and social sciences.	Positive integer	
D_731 / 1	Turnover: advertising	ENT_D_731_1	Revenue received or to be received from the provision of advertising services. This division includes the planning, creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, or other media as well as the design of display structures and sites (including renting of advertising space).	Positive integer	
D_732 / 1	Turnover: market research and public opinion polling	ENT_D_732_1	Revenue received or to be received from market research and public opinion polling. This group includes investigation into market potential, awareness, acceptance and familiarity of goods and services and buying habits of consumers for the purpose of sales promotion and development of new goods and services, including statistical analyses of the results; use of topic specific monographs, statistics, investigations, econometric models and other models in market research; public opinion polling about political, economic and social issues and statistical analysis thereof.	Positive integer	
D_74 / 1	Turnover: other professional, scientific and	ENT_D_74_1	Revenue received or to be received from the provision of other professional, scientific and technical activities. This group includes activities of designers and florists,	Positive integer	

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	technical activities		photographic activities, translation and interpretation activities, weather forecasting activities, consulting, excluding architectural, engineering and management consultations.		
D_75 / 1	Turnover: veterinary activities	ENT_D_75_1	Revenue received or to be received from the provision of veterinary activities. This division includes the provision of animal health care and control activities for farm animals and pet animals. animal ambulance activities.	Positive integer	
D_77 / 1	Turnover: rental and leasing of motor vehicles, other machinery, equipment, personal and household goods	ENT_D_77_1	Revenue received or to be received from rental and leasing of machinery and equipment, utility articles and households appliances. This division includes renting and leasing of transport equipment, agricultural machinery and equipment, construction and civil engineering machinery and equipment without driver, office machinery and equipment, including computers and other office machinery, personal and household appliances, recreational and sports goods, video tapes and disks, intellectual property products and other goods to households or industries.	Positive integer	
D_79_1 / 1	Turnover: travel agency, tour operator and other reservation service and related activities – travel agency services and other reservation services	ENT_D_79_1_1	Travel agency activities, arranging of transportation and accommodation of tourists, selling of complete trips etc. travel related transport, accommodation, cruise reservations, event ticket reservations and other reservation services.	Positive integer	
D_79_2 / 1	Turnover: travel agency, tour operator and other reservation service and related activities – tour operator and tour guide services, travel information services	ENT_D_79_2_1	Arranging of tours; activities of arranging and assembling tours, tourist guide services, tourism promotion and travel information services.	Positive integer	
D_80 / 1	Turnover: security and investigation activities	ENT_D_80_1	Revenue received or to be received from security and investigation activities. This division includes investigation and detective services; guard and patrol services; picking up and delivering money, receipts, or other valuable items with personnel and equipment to protect such properties while in transit; operation of electronic security alarm systems, such as burglar and fire alarms, where the activity focuses on remote monitoring these systems. Operation often involves also sale, installation and repair services; if the latter components are provided separately, they are classified to retail sale or construction.	Positive integer	
D_81 / 1	Turnover: services to buildings and landscape activities	ENT_D_81_1	Revenue received or to be received from services to buildings and landscape activities. This division includes support activities to maintenance, e.g. exterior and interior cleaning of all types of buildings, cleaning of industrial machinery, cleaning of trains, buses, planes, etc., cleaning of the inside of road and sea tankers, disinfecting and exterminating activities for buildings, ships, trains, etc., pest control, bottle cleaning, street sweeping, snow and ice removal; provision of landscape care and maintenance services.	Positive integer	
D_82 / 1	Turnover: office administrative, office support and other business support activities	ENT_D_82_1	Revenue received or to be received from office administrative, office support and other business support activities. This division includes provision of day-to-day office administrative services such as financial planning, billing and record keeping, personnel and postal services, activities of call centres; organisation of conferences and fairs; activities of collection agencies, credit bureaus; packaging activities and other business support activities.	Positive integer	
D_85 / 1	Turnover: education services	ENT_D_85_1	Revenue received or to be received from the provision of education services. This section includes pre-primary, primary, general secondary, technical and vocational secondary, higher education, sports, recreation and cultural education, adult refresher training and other education (driving schools, foreign language instruction, computer training, employment training etc.), education provided by radio, television, Internet or other means of communication, as well as educational support activities such as educational consulting, organisation of student exchange programmes.	Positive integer	

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D_86 / 1	Turnover: human health activities	ENT_D_86_1	Revenue received or to be received from human health activities. This section includes activities of hospitals, medical consultations, treatment activities in the field of general and specialised medicine; dental care; emergency services; activities of laboratory and technical facilities, as well as activities of health spas legally recognised to provide medical rehabilitation services and physiotherapy services.	Positive integer	
D_87_88 / 1	Turnover: social work activities	ENT_D_87_88_1	Revenue received or to be received from social work activities. This division includes residential nursing care activities; residential care activities for the elderly and disabled; activities of homeless shelters, orphanages, women's shelters, medical rehabilitation centres; provision of social assistance services directly to those in need; provision of social assistance services.	Positive integer	
D_90_92 / 1	Turnover: creative, arts and entertainment activities; gambling and betting activities	ENT_D_90_92_1	Revenue received or to be received from the provision creative, arts, entertainment and recreation services, activities of libraries, archives, museums and other cultural services, provision of gambling and betting services. This class includes production of live theatrical presentations, concerts and opera or dance productions and other stage productions; creative activities of musicians, artists; administration of copyrights; operation of arts facilities; technical support activities to performing arts; operation, protection of historical sites and buildings and arranging visits to these sites; activities of botanical and zoological gardens, supervision, preservation and maintenance of nature reserves; sale of lottery tickets. This class excludes motion picture and video production and distribution, projection; radio and television broadcasting.	Positive integer	
D_93 / 1	Turnover: sports activities and amusement and recreation activities	ENT_D_93_1	Revenue received or to be received from sports activities and amusement and recreation activities. This division includes activities of sports clubs and teams; organising of sports events; activities of amusement parks and theme parks, boat harbours and marinas; beach and park activities; amusement and recreation activities and live events; fireworks, other recreation activities.	Positive integer	
D_951 / 1	Turnover: repair of computers and communications equipment	ENT_D_951_1	Revenue received or to be received from the repair and maintenance of computers and communication equipment. This group includes the repair and maintenance of computers and peripheral equipment (desktops, laptops, computer terminals, storage devices, printers) and communications equipment (radio, television receivers, cellular phones, carrier equipment modems, fax machines).	Positive integer	
D_952 / 1	Turnover: repair of personal and household goods	ENT_D_952_1	Revenue received or to be received from the repair of personal and household goods. This group includes consumer electronics (e.g., radio and television receivers), household appliances and home and garden equipment (e.g., lawn-mowers and blowers), footwear and leather goods, furniture and home furnishings, clothing and clothing accessories, sporting goods, musical instruments, hobby articles and other personal and household goods. Including the cost of spare parts used for the repair.	Positive integer	
D_96 / 1	Turnover: personal service activities	ENT_D_96_1	Revenue received or to be received from personal service activities. This division includes washing and (dry-)cleaning of textiles and fur products, hairdressing and other beauty treatment, funeral and related activities; physical well-being activities (baths, saunas, solariums, massage salons), activities n.e.c. such as per care services, astrological and spiritualists' activities, dating services, marriage bureau, genealogical services, key duplication services; laminating maps with plastic.	Positive integer	
D_900 1 / 1	Turnover: other activity 1	ENT_D_9001_1	Turnover from other than listed activities.	Positive integer	
D_900 1_NIM ETUS / 1	Other activity 1 – name	ENT_D_9001_1B		Text	
D_900 2 / 1	Turnover: other activity 2	ENT_D_9002_1	Turnover from other than listed activities.	Positive integer	
D_900 2_NIM ETUS / 1	Other activity 2 – name	ENT_D_9002_1B		Text	
D_900 3 / 1	Turnover: other activity 3	ENT_D_9003_1	Turnover from other than listed activities.	Positive integer	
D_900	Other activity 3 –	ENT_D_		Text	

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3_NIM ETUS / 1	name	9003_1B			
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Table E. COST OF PURCHASED MATERIALS AND SUPPLIES, WORKS AND SERVICES (to be filled by enterprises with at least 20 employed persons)

Data about the financial year 2018. The data are needed for drawing up the balance sheet of the production and consumption of goods and services for Estonian national economic activities. This enables to analyse the relations of production and distribution between areas of activity, forecast economic development and evaluate the expected consequences of management decisions. The outcomes enable to predict the consumption of inputs (materials, fuels, electricity etc.) per unit of production in the respective activity. This enables the enterprises which participated in the survey to compare their expenses to average direct expenses in the respective area of activity, analyse their performance and improve the efficiency.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
E1_01 / 2	Raw materials, supplies and intermediate goods: agricultural products	ENT_E1_01	Cereals, vegetables, fruits, live animals and animal products (e.g., crude milk), cotton whether or not carded; jute, flax, true hemp, shorn wool, animal hair, raw hides and skins.	Positive integer	
E1_02 / 2	Raw materials, supplies and intermediate goods: forestry products and logging products	ENT_E1_02	Raw wood, live forest tree plants, standing timber.	Positive integer	
E1_03 / 2	Raw materials, supplies and intermediate goods: fish and other fishing products	ENT_E1_03	Live fish, chilled fish, including unprocessed crustaceans, molluscs, seaweeds.	Positive integer	
E1_05 / 2	Raw materials, supplies and intermediate goods: mining and quarry products	ENT_E1_05	Coal, metal ores, stone, sand, clay, natural gas, peat and other mining and quarrying products.	Positive integer	
E1_06 / 2	Raw materials, supplies and intermediate goods: oil shale	ENT_E1_06	Lump oil shale, concentrate, energy oil shale.	Positive integer	
E1_10 _11 / 2	Raw materials, supplies and intermediate goods: food and beverages	ENT_E1_10_11	Fresh, chilled or frozen meat, fish, fruits and vegetables, animal and vegetable oils, dairy produce, grain mill products, other food.	Positive integer	
E1_13 / 2	Raw materials, supplies and intermediate goods: textile products	ENT_E1_13	Textile yarn and thread, textiles (except rubberised), textile articles for technical purposes; man-made textile articles such as curtains and interior blinds, table linen, toilet and kitchen linen, awnings of textile yarn, tulles, cushions, blankets, cleaning cloths, except apparel.	Positive integer	
E1_14 / 2	Raw materials, supplies and intermediate goods: clothing	ENT_E1_14	Underwear and outerwear, workwear, special clothing (except rubberised or from plastic).	Positive integer	
E1_15 / 2	Raw materials, supplies and intermediate goods: leather and articles of leather	ENT_E1_15	Tanned or dressed fur skins and furs, footwear.	Positive integer	
E1_16 / 2	Raw materials, supplies and intermediate goods: wood and articles of wood and cork, except	ENT_E1_16	Sawn, planed or impregnated wood; sleepers and poles of wood; veneer, plywood, laminated panelling, fibreboard, particle board and other boards; wood chips and particles, shingles, other products of wood.	Positive integer	

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	furniture				
E1_17 / 2	Raw materials, supplies and intermediate goods: paper and paper and paperboard products	ENT_E1_17	Pulp, paper and paperboard; cellulose wadding and webs of cellulose fibres; cardboard; paper and paperboard packings; household and sanitary articles, toilet paper; paper stationery; other paper and paperboard products.	Positive integer	
E1_18_1 / 2	Raw materials, supplies and intermediate goods: labels	ENT_E1_18_1	Printed labels and signs.	Positive integer	
E1_19 / 2	Raw materials, materials, purchased goods and intermediate products: coke and refined petroleum products	ENT_E1_19	Coke and semi coke, mineral tars, pitch and pitch coke; liquefied propane, butane and other petroleum gases, petroleum and oil shale bitumen, fuel oils (for other than energy purposes), lubricating oils, petroleum jelly and other waxes.	Positive integer	
E1_20 / 2	Raw materials, supplies and intermediate goods: chemicals and chemical products	ENT_E1_20	Basic chemicals, fertilisers, pesticides, paints, varnishes, detergents and cleaning preparations; explosives, essential oils, glues, gelatine and other chemical products.	Positive integer	
E1_21 / 2	Raw materials, supplies and intermediate goods: basic pharmaceutical products and pharmaceutical preparations	ENT_E1_21	Salicylic acid, lysine, glutamic acid, sulphonamides, provitamins, hormone preparations, glycosides, vegetable alkaloids, antibiotics and other medicinal and pharmaceutical products; blood products, vaccines, vitamins, diagnostic reagents; adhesive dressings, wadding, gauzes, catgut and other materials, first-aid kits.	Positive integer	
E1_22 / 2	Raw materials, supplies and intermediate goods: rubber and plastic products	ENT_E1_22	Rubber tyres and tubes; conveyor belts, rubberised textile fabric; special clothing of rubber and other products of rubber; plastic plates, film, pipes, profiles, fittings, builders' ware and other technical products of plastic; products of cellular plastic.	Positive integer	
E1_23 / 2	Raw materials, supplies and intermediate goods: other non-metallic mineral products	ENT_E1_23	Glass and glassware, safety glass for motor vehicles, aircraft and vessels; ceramic products, bricks, cement, lime, plaster and products thereof; asbestos, abrasive products.	Positive integer	
E1_24 / 2	Raw materials, supplies and intermediate goods: metals	ENT_E1_24	Rolled, cast and drop forged products of ferrous and non-ferrous metal; wire, pipes and fittings; hollow drill bars and rods; steel sheets, cold drawn wire.	Positive integer	
E1_25_1 / 2	Raw materials, supplies and intermediate goods: fabricated metal products, except machinery and equipment	ENT_E1_25_1	Propping and pit-propping; sheets, rods, metal profiles and structures, tools, cutting tools, locks, hinges, mountings and fittings, wire products, chains, springs, anchors; hooks, eyes, staples and similar articles for clothing, footwear, awnings, handbags, travel goods and other made-up articles; other metal products (excluding press fasteners, buttons and slide fasteners of metal)	Positive integer	
E1_26 / 2	Raw materials, supplies and intermediate goods: electronic, optical and communications equipment and parts thereof; parts and accessories of computers	ENT_E1_26	Electronic components and plates; parts and accessories of computers; parts of telephone and telephonic and other communication equipment; parts and accessories of radio, television and other sound and video equipment; parts and accessories of measuring, testing and navigating equipment; watch and clock movements and parts thereof; medical machinery and parts and accessories for optical and photographic equipment.	Positive integer	
E1_27 / 2	Raw materials, supplies and intermediate goods: electrical equipment and their parts	ENT_E1_27	Parts of electrical circuits, motors and other equipment; accumulators, cables, cords and accessories for mounting cables; electric lamps and other lighting equipment and their parts; electrical insulators, condensers, resistors and other electric appliances and their parts (except for motor vehicles).	Positive integer	
E1_28 / 2	Raw materials, supplies and intermediate goods: part of	ENT_E1_28	Parts of lifting and handling equipment, turbines, industrial ventilation, refrigeration, washing, packaging and other equipment; parts of furnaces; parts of machinery for mining, quarrying and construction; taps, valves, bearings, gears,	Positive integer	

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	machinery and equipment n.e.c.		gearing and transmission elements; parts of machine tools, parts of other general and special purpose machinery and equipment; parts of office machinery (except parts of computers and computer peripheral equipment).		
E1_29 / 2	Raw materials, supplies and intermediate goods: parts and accessories for motor vehicles	ENT_E1_29	Bodies of automobiles and lorries, buses, trolleybuses, crane lorries and other special-purpose motor vehicles; parts of motor vehicles, trailers and semi-trailers, internal combustion engines and parts of engines; electrical and electronic equipment for motor vehicles and their engines, and parts thereof.	Positive integer	
E1_30 / 2	Raw materials, supplies and intermediate goods: parts for other motor vehicles	ENT_E1_30	Parts and accessories for vessels, pleasure and sporting boats, railway locomotives, railways rolling stocks, tramway coaches, aircraft, motorcycles and bicycles.	Positive integer	
E1_31 / 2	Raw materials, supplies and intermediate goods: furniture	ENT_E1_31	Furniture, parts thereof, including mattresses.	Positive integer	
E1_32 / 2	Raw materials, supplies and intermediate goods: other manufactured products	ENT_E1_32	Musical instruments, sports goods, games and toys, sport equipment, skis, ski boots, skating boots, safety headgear and personal protection equipment of metal; brooms, brushes, writing instruments, stamps; medical and dental equipment, instruments and materials; spectacles, sunglasses and goggles, lenses; press-fasteners, buttons, slide fasteners.	Positive integer	
E1_38 / 2	Raw materials, supplies and intermediate goods: recoverable waste and secondary raw materials	ENT_E1_38	Glass, paper, paperboard, plastic, rubber, textile and metal waste, hazardous waste.	Positive integer	
E1_90 01 / 2	Material or product 1 – name	ENT_E1_9001	Name of raw materials, materials, supplies and intermediate products, machinery, equipment and parts thereof n.e.c.	Text	
E1_90 01_1 / 2	Material or product 1 – value	ENT_E1_9001_1	Cost of raw materials, materials, supplies and intermediate products, machinery, equipment and parts thereof n.e.c.	Positive integer	
E1_90 02 / 2	Material or product 2 – name	ENT_E1_9002	Name of raw materials, materials, supplies and intermediate products, machinery, equipment and parts thereof n.e.c.	Text	
E1_90 02_1 / 2	Material or product 2 – value	ENT_E1_9002_1	Cost of raw materials, materials, supplies and intermediate products, machinery, equipment and parts thereof n.e.c.	Positive integer	
E1_90 03 / 2	Material or product 3 – name	ENT_E1_9003	Name of raw materials, materials, supplies and intermediate products, machinery, equipment and parts thereof n.e.c.	Text	
E1_90 03_1 / 2	Material or product 3 – value	ENT_E1_9003_1	Cost of raw materials, materials, supplies and intermediate products, machinery, equipment and parts thereof n.e.c.	Positive integer	
E2_68 / 2	Purchased works and services: real estate activities, rental of real estate	ENT_E2_68	Real estate brokerage, consultancy and evaluation, services provided by real estate brokers and agents; renting and leasing of real estate; real estate operating services.	Positive integer	
E2_77 / 2	Purchased works and services: rental and leasing activities	ENT_E2_77	Renting and leasing of tangible assets such as motor vehicles, computers, industrial machinery and equipment, personal and household goods (recreational and sport equipment, video tapes and disks, furniture, textile goods, valuables etc.). Leasing of intellectual property and similar products (except copyrighted works) such as patent, licence, trademark and franchise fees.	Positive integer	
E2_78 / 2	Purchased works and services: personnel search, temporary employment agency activities	ENT_E2_78	Activities of employment agencies, personnel search, temporary employment agency activities.	Positive integer	
E2_01 6 / 2	Purchased works and services: support activities to agriculture	ENT_E2_016	Agricultural services, activities of breeding centres, cattle inspection, artificial insemination, plant protection, disease and insect control, drying and grading of seed grain and vegetables, and other agricultural activities.	Positive integer	
E2_02 1 / 2	Purchased works and services: support activities to forestry	ENT_E2_021	Forest inventories, timber evaluation, forest management, forest pest control, forest fire fighting and protection, and logging activities.	Positive integer	

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E2_09 / 2	Purchased works and services: mining support service activities	ENT_E2_09	Support services related to peat mining and processing, support activities for mining and quarrying of stone, sand and clay etc.	Positive integer	
E2_10_11 / 2	Purchased works and services: industrial services as part of manufacturing of food products and beverages	ENT_E2_10_11_1	Activities of slaughterhouses, processing of meat, fish, fruits and vegetables, industrial services as part of manufacturing of beer and other alcohol.	Positive integer	
E2_13_15 / 2	Purchased works and services: industrial services as part of manufacturing of fabrics and textile articles	ENT_E2_13_15	Sewing services, finishing of textiles, painting of fabrics and textile articles (including apparel), printing services etc.	Positive integer	
E2_16_17 / 2	Purchased works and services: wood processing, industrial services as part of manufacturing of wood products	ENT_E2_16_1	Drying, impregnation and chemical processing of wood; manufacture of veneer related services, including gluing.	Positive integer	
E2_18 / 2	Purchased works and services: publishing services	ENT_E2_18	Pre-printing activities, binding and related activities, reproduction of sound recordings.	Positive integer	
E2_25_1 / 2	Purchased works and services: metal working	ENT_E2_25_1	Metal forging, pressing, stamping, roll-forming and other processing of metal; manufacture, processing and painting of metal products and intermediate products, assembly.	Positive integer	
E2_33 / 2	Purchased works and services: repair and installation of machinery and equipment	ENT_E2_33	Repair of metal products (metal tanks, reservoirs and similar containers, steam generators, central heating hot water boilers etc.), machinery, equipment, electronic and optical equipment, electric appliances, aircraft, vessels, locomotives and other equipment (fishing nets, plastic pipes and hoses, pallets of wood, musical instruments); installation services.	Positive integer	
E2_35 / 2	Purchased works and services: electric power and natural gas transmission and distribution	ENT_E2_35	Transmission and distribution of natural gas through mains.	Positive integer	
E2_37 / 2	Purchased works and services: sewerage	ENT_E2_37	Sewerage and wastewater disposal and treatment.	Positive integer	
E2_38_1 / 2	Purchased works and services: recoverable waste and secondary raw materials	ENT_E2_38_1	Recovery of materials.	Positive integer	
E2_37_39 / 2	Purchased works and services: waste collection, treatment and disposal activities; materials recovery	ENT_E2_37_39	Collection of non-hazardous and hazardous waste, disposal and treatment (landfill activities), materials recovery (dismantling of wrecks, sorting, crushing, shredding, other mechanical treatment); remediation activities and other waste management services.	Positive integer	
E2_41_43 / 2	Purchased works and services: construction activities	ENT_E2_41_43	Repair and maintenance expenses reported in period costs.	Positive integer	
E2_45_2 / 2	Purchased works and services: maintenance and repair of motor vehicles	ENT_E2_45_2	Maintenance and repair of motor vehicles, car wash, installation of accessories and equipment, repair and maintenance of motorcycles.	Positive integer	
E2_46_1 / 2	Purchased works and services: commission trade	ENT_E2_46_1	Activities of agents, brokers and other wholesalers.	Positive integer	
E2_49_1 / 2	Purchased works and services: passenger rail transport	ENT_E2_49_1	Interurban passenger rail transport services.	Positive integer	
E2_49_2 / 2	Purchased works and services:	ENT_E2_49_2	Freight rail transport services in refrigerated wagons, container transport services, transportation of petroleum	Positive integer	

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	freight rail transport		products etc.		
E2_49 3 / 2	Purchased works and services: other passenger land transport	ENT_E2 _493	Passenger transport services by bus, taxi services, charter transport, transport of passengers' luggage, animals, bus excursions; transfer services; renting of motor vehicles with driver.	Positive integer	
E2_49 4 / 2	Purchased works and services: freight transport by road	ENT_E2 _494	Freight transport by road, removals services.	Positive integer	
E2_50 1 / 2	Purchased works and services: sea, coastal and inland passenger water transport	ENT_E2 _501	Sea and coastal passenger water transport (transport by ferry boats, hydrofoil boats, excursion boats, transport of passengers' luggage and animals), renting of pleasure crafts for sailing on sea and coastal waters.	Positive integer	
E2_50 2 / 2	Purchased works and services: sea freight water transport; towing and pushing services	ENT_E2 _502	Freight water transport by sea; towing and pushing services on sea and coastal waters.	Positive integer	
E2_51 1 / 2	Purchased works and services: passenger air transport	ENT_E2 _511	Transport of passengers by air over regular routes and on regular schedules; charter flights, scenic and sightseeing flights; transport of passengers' luggage; renting of aircraft with crew, training and pleasure flights provided by aviation clubs.	Positive integer	
E2_51 2 / 2	Purchased works and services: freight air transport	ENT_E2 _512	Transport of goods, mail and parcels by air.	Positive integer	
E2_52 / 2	Purchased works and services: warehousing and support activities for transportation	ENT_E2 _52	Operation of storage and warehouse facilities; storage of liquids, operation of parking lots, terminal facilities, ports, navigation, pilotage and berthing activities; operation of passenger air terminals, air-traffic-control activities; forwarding of freight, brokerage, goods-handling operations, activities of customs agents.	Positive integer	
E2_53 / 2	Purchased works and services: postal and courier activities	ENT_E2 _53	Postal activities under universal service obligation, other postal and courier activities.	Positive integer	
E2_55 / 2	Purchased works and services: accommodation services	ENT_E2 _55	Short-stay accommodation for visitors and other travellers.	Positive integer	
E2_56 / 2	Purchased works and services: food service activities	ENT_E2 _56	Food and beverage serving activities; event catering, the provision of food services based on contractual arrangements.	Positive integer	
E2_58 / 2	Purchased works and services: publishing services	ENT_E2 _58	Publishing of books, periodicals and other publishing activities; publishing of leaflets, advertising space in books and periodicals; private advertisements in newspapers, software publishing.	Positive integer	
E2_59 / 2	Purchased works and services: motion picture, video and television programme production, sound recording and music publishing activities	ENT_E2 _59	Production of motion pictures and television programmes, production of television and motion picture advertising, post-production activities (editing, developing and processing motion picture film, duplicating etc.), sound recording and music publishing activities, motion picture distribution and projection activities.	Positive integer	
E2_60 / 2	Purchased works and services: programming and broadcasting activities	ENT_E2 _60	The production of television and radio programme elements (including commercials) and broadcasting over the air.	Positive integer	
E2_61 / 2	Purchased works and services: telecommunication s services	ENT_E2 _61	Telephone and mobile telephony services, internet services, data communications services, network services, satellite communications services etc.	Positive integer	
E2_62 _63 / 2	Purchased works and services: information technology and computer service activities	ENT_E2 _62_63	Computer programming activities (writing, modifying and testing of software); computer consultancy; management of computer systems and databases, data processing, web hosting, activities of web portals, activities of news agencies, other information service activities.	Positive integer	
E2_64	Purchased works	ENT_E2	Financial intermediation, services of holding companies,	Positive	

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/ 2	and services: financial service activities	_64	investment funds, factoring activities.	integer	
E2_65 / 2	Purchased works and services: insurance activities	ENT_E2 _65	Traffic, travel, casco, property insurance etc.	Positive integer	
E2_66 / 2	Purchased works and services: activities auxiliary to financial services	ENT_E2 _66	Security brokerage, financial intermediation services, services provided by insurance agents and brokers such as damage evaluation.	Positive integer	
E2_69 _70 / 2	Purchased works and services: legal and accounting services; activities of head offices; management consultancy activities	ENT_E2 _69_70	Legal activities, accounting, bookkeeping and auditing activities; tax consultancy, activities of head offices, management consultancy activities.	Positive integer	
E2_69 103 / 2	Purchased works and services: activities of notaries	ENT_E2 _69103	Notary fees for professional services (authentication, certification), authentication of real estate transactions, certification of copy.	Positive integer	
E2_71 / 2	Purchased works and services: architectural and engineering activities; technical testing and analysis	ENT_E2 _71	Architectural and engineering activities, geological and geodetical surveying, design of traffic supervision systems, technical testing and analysis; road-safety testing of motor vehicles; certification of products and artworks; testing in the field of food hygiene.	Positive integer	
E2_72 / 2	Purchased works and services: scientific research and development services	ENT_E2 _72	Basic research and applied research on natural sciences and engineering, social sciences and humanities, experimental development.	Positive integer	
E2_73 / 2	Purchased works and services: advertising and market research	ENT_E2 _73	Advertising activities, production of advertising material, conducting marketing campaigns, market research and public opinion polling.	Positive integer	
E2_74 / 2	Purchased works and services: other professional, scientific and technical activities	ENT_E2 _74	Translation and interpretation activities, activities of graphic designers, photographic activities, aerial photography, meteorological services, technical consulting and other professional, scientific and technical activities; activities of agents.	Positive integer	
E2_75 / 2	Purchased works and services: veterinary activities	ENT_E2 _75	Medical treatment and medical examination of farm animals or pet animals.	Positive integer	
E2_79 / 2	Purchased works and services: travel agency, tour operator and other reservation service and related activities	ENT_E2 _79	Travel agency and tour operator activities, travel information services, tourism guide activities, travel related reservation services.	Positive integer	
E2_80 / 2	Purchased works and services: security and investigation activities	ENT_E2 _80	Investigation activities, security and security systems service activities, transportation of money, receipts, or other valuable items; installation and operation of security systems.	Positive integer	
E2_81 / 2	Purchased works and services: services to buildings and landscape activities	ENT_E2 _81	Activities of interior and exterior cleaning of buildings, cleaning of industrial machinery, cleaning of the inside of road and sea tankers, disinfecting and extermination activities for buildings and industrial machinery, pest control, street sweeping, snow and ice removal, landscape design and greenery activities.	Positive integer	
E2_82 / 2	Purchased works and services: office administrative, office support and other business support activities	ENT_E2 _82	Provision of day-to-day office administrative services for a fee; activities of call centres; organisation of conferences and fairs; activities of collection agencies, credit bureaus; packaging for a fee.	Positive integer	
E2_85 / 2	Purchased works and services:	ENT_E2 _85	Refresher courses, foreign language instruction, computer training; activities of professional sports instructors, teachers,	Positive integer	

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	education		coaches: educational consulting.		
E2_86_88 / 2	Purchased works and services: human health and social work activities	ENT_E2_86_88	Occupational health services, activities of medical laboratories and diagnostic imaging centres; transport of patients and other human health services; welfare services.	Positive integer	
E2_90_92 / 2	Purchased works and services: creative, arts and entertainment activities; gambling and betting activities	ENT_E2_90_92	Creative, arts and entertainment activities; activities of libraries, archives, museums and other cultural facilities; provision of gambling and betting services.	Positive integer	
E2_93 / 2	Purchased works and services: sports activities and amusement and recreation activities	ENT_E2_93	Activities of sports clubs; operation of sports facilities, activities of sports leagues and regulating bodies; amusement and recreation activities.	Positive integer	
E2_95 / 2	Purchased works and services: repair of computers, personal and household goods	ENT_E2_95	Repair of computers, communication equipment, consumer electronics, household appliances, footwear, furniture, watches and clocks, musical instruments.	Positive integer	
E2_96 / 2	Purchased works and services: other personal services	ENT_E2_96	Washing and dry-cleaning of textiles and fur products, hairdressing and other beauty treatment, funeral activities and other services n.e.c.	Positive integer	
E2_99_91 / 2	Purchased works and services 1 – name	ENT_E2_9991	Names of works and services not listed above.	Text	
E1_99_91_1 / 2	Purchased works and services 1 – value	ENT_E1_9991_1	Cost of works and services not listed above.	Positive integer	
E2_99_92 / 2	Purchased works and services 2 – name	ENT_E2_9992	Names of works and services not listed above.	Text	
E1_99_92_1 / 2	Purchased works and services 2 – value	ENT_E1_9992_1	Cost of works and services not listed above.	Positive integer	
E2_99_93 / 2	Purchased works and services 3 – name	ENT_E2_9993	Names of works and services not listed above.	Text	
E1_99_93_1 / 2	Purchased works and services 3 – value	ENT_E1_9993_1	Cost of works and services not listed above.	Positive integer	

Table H0. CHANGES IN FIXED ASSETS: INVESTMENT PROPERTIES AND BIOLOGICAL ASSETS, EUROS (fill in if there are investment properties or biological assets on the balance sheet)

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
H_020 / 15	Investment properties: land – residual cost /fair value at the end of the previous reference period	ENT_H_020_15	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_020 / 16	Investment properties: buildings – residual cost /fair value at the end of the previous	ENT_H_020_16	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Investment properties: buildings – buildings and civil engineering works classified as investment	Positive integer	

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	reference period		property, including those acquired under financial lease.		
H_020 / 14	Total investment properties: residual cost /fair value at the end of the previous reference period	ENT_H_020_14	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease contract. Investment properties are recognised in fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
H_020 / 13	Biological (productive) assets, total: residual cost /fair value at the end of the previous reference period	ENT_H_020_13	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets may be assets an accounting entity does not have but rents under financial lease conditions. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	
H_030 / 15	Investment properties: land – acquisitions and additions	ENT_H_030_15	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_030 / 16	Investment properties: buildings – acquisitions and additions	ENT_H_030_16	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_030 / 14	Total investment properties: acquisitions and additions	ENT_H_030_14	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. In fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	

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H_030 / 13	Biological (productive) assets , total: acquisitions and additions	ENT_H_030_13	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet. Biological assets are living animals or plants. Recognised as fixed assets usually are biological productive assets, e.g. domestic animals and poultry, plantations, fishery fish and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less accumulated depreciation and accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_031 / 15	Investment properties: land – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations	ENT_H_031_15	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_031 / 16	Investment properties: buildings – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations	ENT_H_031_16	Acquisition of land and buildings (except new buildings and renovations) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease contract concluded during the reference period less interests. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_032 / 15	Investment properties: land – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_15	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_032 / 16	Investment properties: buildings – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_16	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Investment properties: constructions – buildings and civil engineering objects classified as investment property, including those acquired under financial lease.	Positive integer	
H_033 / 16	Investment properties: buildings – acquisitions and additions: acquisition of buildings, new building, renovations – construction production and renovations	ENT_H_033_16	Cost of construction production and reconstruction activities done by enterprise's own staff. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_100 / 15	Investment properties: land – sales	ENT_H_100_15	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Investment properties: land – land classified as investment property, including acquired under financial	Positive integer	

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			lease.		
H_100 / 16	Investment properties: buildings – sales	ENT_H_100_16	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_100 / 14	Total investment properties: sales	ENT_H_100_14	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Investment properties – a property (land, building or part of building) held to earn rental income (as owner or under financial lease) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: RTJ 6 “Investment properties”.	Positive integer	
H_100 / 13	Biological (productive) assets, total: sales	ENT_H_100_13	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are recognised at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_060 / 15	Investment properties: land – depreciation	ENT_H_060_15	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_060 / 16	Investment properties: buildings – depreciation	ENT_H_060_16	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_060 / 14	Total investment properties: depreciation	ENT_H_060_14	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.	Positive integer	
H_060 / 13	Biological (productive) assets, total: depreciation	ENT_H_060_13	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset’s useful life. Show here the depreciation costs in the reference period. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are recognised in fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_070 / 15	Investment properties: land – write-downs and write-ups	ENT_H_070_15	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_070 / 16	Investment properties: buildings – write-downs and write-ups	ENT_H_070_16	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_070	Total investment	ENT_H_	Write-downs and write-ups – write-downs due to impairment	Integer	

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/ 14	properties: write-downs and write-ups	070_14	of assets, reversals of such write-downs. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".		
H_070 / 13	Biological (productive) assets, total: write-downs and write-ups	ENT_H_070_13	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets" and RTJ 6 "Investment properties". Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".	Integer	
H_050 / 15	Investment properties: land – additions through business combinations	ENT_H_050_15	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_050 / 16	Investment properties: buildings – additions through business combinations	ENT_H_050_16	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_050 / 14	Total investment properties: additions through business combinations	ENT_H_050_14	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
H_050 / 13	Biological (productive) assets, total: additions through business combinations	ENT_H_050_13	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	
H_075 / 15	Investment properties: land – total reclassifications	ENT_H_075_15	All reclassifications from prepayments and other reclassifications. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_075 / 16	Investment properties: buildings – total reclassifications	ENT_H_075_16	All reclassifications from prepayments and other reclassifications. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_075 / 14	Total investment properties: total reclassifications	ENT_H_075_14	All reclassifications from prepayments and other reclassifications. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".	Integer	
H_080 / 15	Investment properties: land – total reclassifications:	ENT_H_080_15	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	

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	reclassifications from prepayments				
H_080 / 16	Investment properties: buildings – total reclassifications: reclassifications from prepayments	ENT_H_080_16	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_080 / 14	Total investment properties: total reclassifications – reclassifications from prepayments	ENT_H_080_14	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease agreements. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.	Integer	
H_090 / 15	Investment properties: land – total reclassifications: other reclassifications	ENT_H_090_15	Other reclassifications – reclassifications from unfinished projects, of investment property, to fixed assets held for sale, stocks. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_090 / 16	Investment properties: buildings – total reclassifications: other reclassifications	ENT_H_090_16	Other reclassifications – reclassifications of unfinished projects, with investment properties, to fixed assets held for sale, as inventories. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_090 / 14	Total investment properties: total reclassifications – other reclassifications	ENT_H_090_14	Other reclassifications – reclassifications from unfinished projects, of investment property, to fixed assets held for sale, inventories. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: RTJ 6 “Investment properties”.	Integer	
H_110 / 15	Investment properties: land – other changes, profit (loss) from changes in fair value	ENT_H_110_15	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_110 / 16	Investment properties: buildings – other changes, profit (loss) from changes in fair value	ENT_H_110_16	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_110 / 14	Total investment properties: other changes, profit (loss) from changes in fair value	ENT_H_110_14	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.	Integer	
H_110 / 13	Biological (productive) assets, total: other changes, profit (loss) from changes in fair value	ENT_H_110_13	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing	Integer	

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			timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".		
H_130 / 15	Investment properties: land – residual cost/fair value at the end of the reference period	ENT_H_130_15	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_130 / 16	Investment properties: buildings – residual cost /fair value at the end of the reference period	ENT_H_130_16	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_130 / 14	Total investment properties: residual cost/fair value at the end of the reference period	ENT_H_130_14	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
H_130 / 13	Biological (productive) assets, total: residual cost/fair value at the end of the reference period	ENT_H_130_13	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	
H_140 / 15	Investment properties: land – disposal of fixed assets at selling price	ENT_H_140_15	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_140 / 16	Investment properties: buildings – disposal of fixed assets at selling price	ENT_H_140_16	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_140 / 14	Total investment properties: disposal of fixed assets at selling price	ENT_H_140_14	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
H_140 / 13	Biological (productive) assets, total: disposal of fixed assets at selling price	ENT_H_140_13	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	

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Table H1. CHANGES IN FIXED ASSETS: PROPERTY, PLANT AND EQUIPMENT, EUROS

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/classification name	You need not fill in the value: period, economic activity
H_020 / 2	Property, plant and equipment: land – residual cost /fair value at the end of the previous reference period	ENT_H_020_2	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition cost of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_020 / 3	Property, plant and equipment: buildings – residual cost /fair value at the end of the previous reference period	ENT_H_020_3	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet incl. accumulated depreciation and potential write-downs. Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls; civil engineering works – constructions permanently attached to the ground other than buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities etc. Pipelines, communication and electricity lines: water, gas and sewerage pipelines, fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites etc. incl. the right of superficies.	Positive integer	
H_020 / 40	Property, plant and equipment: machinery and equipment – residual cost /fair value at the end of the previous reference period	ENT_H_020_40	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_020 / 4	Property, plant and equipment: machinery and equipment – transport equipment: residual cost /fair value at the end of the previous reference period	ENT_H_020_4	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_020 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment – residual cost /fair value at the end of the previous reference period	ENT_H_020_5	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_020 / 6	Property, plant and equipment:	ENT_H_020_6	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of	Positive integer	

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	machinery and equipment – computers and computer systems: residual cost /fair value at the end of the previous reference period		the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.		
H_020 / 7	Property, plant and equipment: machinery and equipment – other machinery, equipment: residual cost /fair value at the end of the previous reference period	ENT_H_020_7	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet incl. accumulated depreciation and potential write-downs. Other machinery and equipment – conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, lab equipment, electric motors and diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (excl. motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (excl. central heating hot-water boilers classified as civil engineering works), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery, office machines (excl. computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision, optical equipment.	Positive integer	
H_020 / 8	Property, plant and equipment: other property, plant and equipment – residual cost /fair value at the end of the previous reference period	ENT_H_020_8	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_020 / 41	Property, plant and equipment: work in progress and prepayments – residual cost /fair value at the end of the previous reference period	ENT_H_020_41	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_020 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: residual cost /fair value at the end of the previous reference period	ENT_H_020_43	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_020 / 12	Property, plant and equipment: work in progress and prepayments for fixed assets: residual cost /fair value at the end of the previous reference period	ENT_H_020_12	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_020 / 1	Total property, plant and equipment: residual cost /fair value at the end of the previous reference period	ENT_H_020_1	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	

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H_030 / 2	Intangible assets: land – acquisitions and additions	ENT_H_030_2	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred for the acquisition that are necessary for bringing them to the present location and condition. Incl. expenses of later additions, which shall be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet (incl. potential participation in generating future economic benefit). Land – land as an object with the unlimited right of use is not depreciated and its acquisition value must be equal to its residual value. Incl. here land improvement and readjustment costs and the right of use if classified under property, plant and equipment.	Positive integer	
H_030 / 3	Property, plant and equipment: buildings – acquisitions and additions	ENT_H_030_3	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost (purchase price and direct cost of acquisition), incl. expenses of later additions added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground other than buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, port facilities. Pipelines, communication and electricity lines: water, gas and sewerage pipelines, communication and electricity lines etc. Civil engineering works: mines and quarries, stadiums, parks etc. incl. the right of superficies.	Positive integer	
H_030 / 40	Property, plant and equipment: machinery and equipment – acquisitions and additions	ENT_H_030_40	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_030 / 4	Property, plant and equipment: machinery and equipment – transport equipment: acquisitions and additions	ENT_H_030_4	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Incl. expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet. Transport equipment – equipment used on roads and streets for transporting goods and passengers and for other purposes: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors, special-purpose motor vehicles, crane lorries, golf cars; railway, water and air transport vehicles: railway locomotives, rolling stock, trams, watercraft, other special-purpose floating craft, aircraft, motorcycles, bicycles.	Positive integer	
H_030 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment –	ENT_H_030_5	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to the present location and condition. Including expenses of later additions, which shall be added to the acquisition cost	Positive integer	

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	acquisitions and additions		only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (incl. potential participation in generating future economic benefit). Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, <u>motorcycles and bicycles.</u>		
H_030 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: acquisitions and additions	ENT_H_030_6	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Incl. expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. <u>Including software obtained with hardware.</u>	Positive integer	
H_030 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: acquisitions and additions	ENT_H_030_7	Acquisitions and additions – fixed assets obtained during the reference year, contractual total value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost. Including expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet. Other machinery and equipment – conveyors, lifting equipment, electric motors, diesel generators, other transport equipment, motors and turbines (except motors for aircraft, vehicles, motorcycles), other common machinery and mechanisms, steam boilers (exc. central heating hot-water boilers classified as civil engineering objects), lifting machinery, agricultural and forestry machinery, other special-purpose machinery, office machines (exc. computers), other electric machinery and apparatus, radio, TV and communication equipment, medical, precision and optical equipment.	Positive integer	
H_030 / 8	Property, plant and equipment: other property, plant and equipment – acquisitions and additions	ENT_H_030_8	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Other property, plant and equipment – furniture, musical instruments, sport equipment, <u>valuables.</u>	Positive integer	
H_030 / 41	Property, plant and equipment: work in progress and prepayments – acquisitions and additions	ENT_H_030_41	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Work in progress and prepayments – unfinished constructions and other projects, <u>prepayments for fixed assets.</u>	Positive integer	
H_030 / 43	Property, plant and equipment: work in progress and prepayments	ENT_H_030_43	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease.	Positive integer	

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	– work in progress: acquisitions and additions		Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment.		
H_030 / 10	Property, plant and equipment: work in progress and prepayments – work in progress: construction work in progress – acquisitions and additions	ENT_H_030_10	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (incl. potential participation in generating future economic benefit). Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress.	Positive integer	
H_030 / 11	Property, plant and equipment: work in progress and prepayments – work in progress: unfinished (uninstalled) machinery and equipment – acquisitions and additions	ENT_H_030_11	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_030 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: acquisitions and additions	ENT_H_030_12	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_030 / 1	Total property, plant and equipment: acquisitions and additions	ENT_H_030_1	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Incl. expenses of later additions, which shall be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet (incl. potential participation in generating economic benefit). Property, plant and equipment – land, buildings, civil engineering works, related rights, machinery, equipment, fittings, other inventory, valuables, works in progress, prepayments for fixed assets, total contract value of fixed assets obtained under financial lease less interests.	Positive integer	
H_031	Property, plant	ENT_H_	Acquisition of land and buildings (except new buildings) and	Positive	

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/ 2	and equipment: land – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations	031_2	civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease contract concluded during the reference period less interests. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition cost of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of superficies if classified under property, plant and equipment.	integer	
H_031 / 3	Property, plant and equipment: buildings – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations	ENT_H_031_3	Acquisition of land and buildings (except new) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Incl. total contract value of fixed assets obtained under financial lease concluded in the reference period less interests. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, trestles, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car, chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Positive integer	
H_031 / 1	Total property, plant and equipment: acquisitions and additions – acquisition of land and buildings, except new buildings and renovations	ENT_H_031_1	Acquisition of land and buildings (except new buildings and renovations) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Positive integer	
H_032 / 2	Property, plant and equipment: land – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_2	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well as additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_032 / 3	Property, plant and equipment: buildings – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_3	Acquisition of new buildings and civil engineering, capitalised expenses for building, reconstruction and renovation, which increase the building's service life, increase the production potential or reduce life-cycle costs, land improvement expenses, incl. total contract value of fixed assets obtained under financial lease less interests. Repair and maintenance expenses report under period costs. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas, sewerage pipelines, water towers, communication, electricity lines etc. Other civil engineering works: mines, quarries, stadiums, parks, beaches, pools, cemeteries, refuse disposal sites, incl. right of superficies.	Positive integer	
H_032 / 10	Property, plant and equipment: work in progress and prepayments – work in progress: construction work in progress -	ENT_H_032_10	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well as additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less	Positive integer	

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	acquisitions and additions: acquisition of buildings, new building and renovations		interests. Repair and maintenance expenses are reported under period costs. Construction works in progress – expenditures actually made on unfinished construction projects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress.		
H_032 / 1	Total property, plant and equipment: acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_1	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions, reconstruction and renovation (reconstruction expenses) which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.	Positive integer	
H_033 / 3	Property, plant and equipment: buildings – acquisitions and additions: acquisition of buildings, new building, renovations – construction production and renovations	ENT_H_033_3	Cost of construction production and reconstruction activities done by enterprise's own staff. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Positive integer	
H_033 / 10	Property, plant and equipment: work in progress and prepayments – construction work in progress: acquisitions and additions – acquisition of buildings, new building, renovations: construction production and renovations	ENT_H_033_10	Cost of construction production and reconstruction activities done by enterprise's own staff. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress.	Positive integer	
H_040 / 2	Property, plant and equipment: land – capitalised loan expenses	ENT_H_040_2	Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_040 / 3	Property, plant and equipment: buildings – capitalised loan expenses	ENT_H_040_3	Capitalised loan expenses – MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets". Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Positive integer	

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H_040 / 40	Property, plant and equipment: machinery and equipment – capitalised loan expenses	ENT_H_040_40	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_040 / 4	Property, plant and equipment: machinery and equipment – transport equipment: capitalised loan expenses	ENT_H_040_4	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_040 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment – capitalised loan expenses	ENT_H_040_5	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_040 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: capitalised loan expenses	ENT_H_040_6	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_040 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: capitalised loan expenses	ENT_H_040_7	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings and other machinery and equipment; excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering works), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Positive integer	
H_040 / 8	Property, plant and equipment: other property, plant and equipment – capitalised loan expenses	ENT_H_040_8	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_040 / 41	Property, plant and equipment: work in progress and prepayments – capitalised loan expenses	ENT_H_040_41	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress and prepayments – unfinished construction and other projects, prepayments for fixed assets.	Positive integer	
H_040 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: capitalised loan expenses	ENT_H_040_43	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on construction works in progress for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	

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H_040 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: capitalised loan expenses	ENT_H_040_12	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_040 / 1	Total property, plant and equipment: capitalised loan expenses	ENT_H_040_1	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Positive integer	
H_050 / 2	Property, plant and equipment: land – additions through business combinations	ENT_H_050_2	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_050 / 3	Property, plant and equipment: buildings – additions through business combinations	ENT_H_050_3	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Positive integer	
H_050 / 40	Property, plant and equipment: machinery and equipment – additions through business combinations	ENT_H_050_40	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_050 / 4	Property, plant and equipment: machinery and equipment – transport equipment: additions through business combinations	ENT_H_050_4	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Transport equipment – equipment for transporting goods and passengers on roads and streets and for other purposes: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and other special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_050 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment – additions through business combinations	ENT_H_050_5	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_050 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: additions through	ENT_H_050_6	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary	Positive integer	

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	business combinations		equipment. Including software obtained with hardware.		
H_050 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: additions through business combinations	ENT_H_050_7	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, <u>medical, precision and optical equipment.</u>	Positive integer	
H_050 / 8	Property, plant and equipment: other property, plant and equipment – additions through business combinations	ENT_H_050_8	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_050 / 41	Property, plant and equipment: work in progress and prepayments – additions through business combinations	ENT_H_050_41	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Positive integer	
H_050 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: additions through business combinations	ENT_H_050_43	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or <u>equipment.</u>	Positive integer	
H_050 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: additions through business combinations	ENT_H_050_12	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_050 / 1	Total property, plant and equipment: additions through business combinations	ENT_H_050_1	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, <u>prepayments for fixed assets.</u>	Positive integer	
H_060 / 2	Property, plant and equipment: land – depreciation	ENT_H_060_2	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of <u>use if classified under property, plant and equipment.</u>	Positive integer	
H_060 / 3	Property, plant and equipment: buildings – depreciation	ENT_H_060_3	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Buildings – free-standing structures permanently attached to the ground, covered by a roof, enclosed within external walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield	Positive integer	

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			runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.		
H_060 / 40	Property, plant and equipment: machinery and equipment – depreciation	ENT_H_060_40	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_060 / 4	Property, plant and equipment: machinery and equipment – transport equipment: depreciation	ENT_H_060_4	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_060 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment – depreciation	ENT_H_060_5	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_060 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: depreciation	ENT_H_060_6	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_060 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: depreciation	ENT_H_060_7	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Positive integer	
H_060 / 8	Property, plant and equipment: other property, plant and equipment – depreciation	ENT_H_060_8	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_060 / 41	Property, plant and equipment: work in progress and prepayments – depreciation	ENT_H_060_41	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Positive integer	
H_060	Property, plant	ENT_H_	Depreciation is the gradual conversion of the depreciated	Positive	

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/ 43	and equipment: work in progress and prepayments – work in progress: depreciation	060_43	part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	integer	
H_060 / 12	Property, plant and equipment: work in progress and prepayments for fixed assets: depreciation	ENT_H_ 060_12	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_060 / 1	Total property, plant and equipment: depreciation	ENT_H_ 060_1	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.	Positive integer	
H_070 / 2	Property, plant and equipment: land – write-downs and write-ups	ENT_H_ 070_2	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_070 / 3	Property, plant and equipment: buildings – write- downs and write- ups	ENT_H_ 070_3	Write-downs and write-ups – write-down due to impairment of assets, reversal of such write-down. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external wall; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication, electricity lines etc. Other civil engineering works: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Integer	
H_070 / 40	Property, plant and equipment: machinery and equipment – write- downs and write- ups	ENT_H_ 070_40	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Integer	
H_070 / 4	Property, plant and equipment: machinery and equipment – transport equipment: write- downs and write- ups	ENT_H_ 070_4	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special- purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_070 / 5	Property, plant and equipment: machinery and equipment –	ENT_H_ 070_5	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties” .	Integer	

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	transport equipment: railway, air, water transport equipment: write-downs and write-ups		Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.		
H_070 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: write-downs and write-ups	ENT_H_070_6	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_070 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: write-downs and write-ups	ENT_H_070_7	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment equipment, cleaning and grading machinery, laboratory equipment, diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Integer	
H_070 / 8	Property, plant and equipment: other property, plant and equipment – write-downs and write-ups	ENT_H_070_8	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Integer	
H_070 / 41	Property, plant and equipment: work in progress and prepayments – write-downs and write-ups	ENT_H_070_41	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Work in progress and prepayments – unfinished construction works and other projects. prepayments for fixed assets.	Integer	
H_070 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: write-downs and write-ups	ENT_H_070_43	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_070 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: write-downs and write-ups	ENT_H_070_12	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_070 / 1	Total property, plant and equipment: write-downs and write-ups	ENT_H_070_1	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.	Integer	

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H_100 / 2	Property, plant and equipment: land – sales	ENT_H_100_2	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_100 / 3	Property, plant and equipment: buildings – sales	ENT_H_100_3	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Positive integer	
H_100 / 40	Property, plant and equipment: machinery and equipment – sales	ENT_H_100_40	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.	Positive integer	
H_100 / 4	Property, plant and equipment: machinery and equipment – transport equipment: sales	ENT_H_100_4	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_100 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment – sales	ENT_H_100_5	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and other special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_100 / 6	Property, plant and equipment: machinery and equipment – computers and computer equipment: sales	ENT_H_100_6	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_100 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: sales	ENT_H_100_7	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television	Positive integer	

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			and communication equipment, medical, precision and optical equipment.		
H_100 / 8	Property, plant and equipment: other property, plant and equipment – sales	ENT_H_100_8	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_100 / 41	Property, plant and equipment: work in progress and prepayments – sales	ENT_H_100_41	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Work in progress and prepayments – construction works in progress and other projects, prepayments for fixed assets.	Positive integer	
H_100 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: sales	ENT_H_100_43	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_100 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: sales	ENT_H_100_12	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_100 / 1	Total property, plant and equipment: sales	ENT_H_100_1	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Positive integer	
H_075 / 2	Property, plant and equipment: land – total reclassifications	ENT_H_075_2	All reclassifications from prepayments and other reclassifications. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_075 / 3	Property, plant and equipment: buildings – total reclassifications	ENT_H_075_3	All reclassifications from prepayments and other reclassifications. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Integer	
H_075 / 40	Property, plant and equipment: machinery and equipment – total reclassifications	ENT_H_075_40	All reclassifications from prepayments and other reclassifications. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems: other machinery and equipment.	Integer	
H_075 / 4	Property, plant and equipment: machinery and equipment – transport equipment: total reclassifications	ENT_H_075_4	All reclassifications from prepayments and other reclassifications. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft,	Integer	

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			motorcycles and bicycles.		
H_075 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment: total reclassifications	ENT_H_075_5	All reclassifications from prepayments and other reclassifications. Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_075 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications	ENT_H_075_6	All reclassifications from prepayments and other reclassifications. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_075 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: total reclassifications	ENT_H_075_7	All reclassifications from prepayments and other reclassifications. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Integer	
H_075 / 8	Property, plant and equipment: other property, plant and equipment – total reclassifications	ENT_H_075_8	All reclassifications from prepayments and other reclassifications. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Integer	
H_075 / 41	Property, plant and equipment: work in progress and prepayments – total reclassifications	ENT_H_075_41	All reclassifications from prepayments and other reclassifications. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Integer	
H_075 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: total reclassifications	ENT_H_075_43	All reclassifications from prepayments and other reclassifications. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_075 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: total reclassifications	ENT_H_075_12	All reclassifications from prepayments and other reclassifications. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_075 / 1	Total property, plant and equipment: total reclassifications	ENT_H_075_1	Total reclassifications from property, plant and equipment recognised as prepayments, work in progress, with investment properties, fixed assets held for sale, stocks. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Integer	
H_080 / 2	Property, plant and equipment: land – total reclassifications:	ENT_H_080_2	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must	Integer	

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	reclassifications from prepayments		be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.		
H_080 / 3	Property, plant and equipment: buildings - total reclassifications: reclassifications from prepayments	ENT_H_080_3	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Construction works: buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Integer	
H_080 / 40	Property, plant and equipment: machinery and equipment – total reclassifications: reclassifications from prepayments	ENT_H_080_40	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Integer	
H_080 / 4	Property, plant and equipment: machinery and equipment – transport equipment: total reclassifications – reclassifications from prepayments	ENT_H_080_4	Reclassification of assets recorded as prepayments at the beginning of the reference year to another category. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_080 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment – total reclassifications: reclassifications from prepayments	ENT_H_080_5	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and other special-purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_080 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications – reclassifications from prepayments	ENT_H_080_6	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_080 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: total reclassifications – reclassifications from prepayments	ENT_H_080_7	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Integer	
H_080	Property, plant	ENT_H	Reclassification of fixed assets recognised as prepayments	Integer	

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/ 8	and equipment: other tangible assets – total reclassifications: reclassifications from prepayments	080_8	at the beginning of the reference year to another category. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.		
H_080 / 41	Property, plant and equipment: work in progress and prepayments – total reclassifications: reclassifications from prepayments	ENT_H_ 080_41	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Integer	
H_080 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: total reclassifications – reclassifications from prepayments	ENT_H_ 080_43	Reclassification of fixed assets recorded as prepayments at the beginning of the reference year to another category. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_080 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: total reclassifications – reclassifications from prepayments	ENT_H_ 080_12	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_080 / 1	Total property, plant and equipment: total reclassifications – reclassifications from prepayments	ENT_H_ 080_1	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.	Integer	
H_090 / 2	Property, plant and equipment: land – total reclassifications: other reclassifications	ENT_H_ 090_2	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_090 / 3	Property, plant and equipment: buildings – total reclassifications: other reclassifications	ENT_H_ 090_3	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Construction works: buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Integer	
H_090 / 40	Property, plant and equipment: machinery and equipment – total reclassifications: other reclassifications	ENT_H_ 090_40	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Integer	
H_090 / 4	Property, plant and equipment: machinery and equipment –	ENT_H_ 090_4	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Transport equipment – equipment for transporting goods and passengers on roads and streets:	Integer	

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	transport equipment: total reclassifications: other reclassifications		motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, <u>motorcycles and bicycles.</u>		
H_090 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment – total reclassifications: other reclassifications	ENT_H_090_5	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_090 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications – other reclassifications	ENT_H_090_6	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_090 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: total reclassifications – other reclassifications	ENT_H_090_7	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Integer	
H_090 / 8	Property, plant and equipment: other property, plant and equipment – total reclassifications: other reclassifications	ENT_H_090_8	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Valuables – under valuable show works of art, book collections, jewellery, precious stones, antiques, non-monetary gold, other precious metals etc.	Integer	
H_090 / 41	Property, plant and equipment: work in progress and prepayments – total reclassifications: other reclassifications	ENT_H_090_41	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Work in progress and prepayments – construction works in progress and other projects, prepayments for fixed assets.	Integer	
H_090 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: total reclassifications: other reclassifications	ENT_H_090_43	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_090 / 12	Property, plant and equipment: work in progress	ENT_H_090_12	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, inventories. Prepayments for fixed assets –	Integer	

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	and prepayments – prepayments for fixed assets: total reclassifications – other reclassifications		prepayments for fixed assets to suppliers (including prepayments to construction enterprises).		
H_090 / 1	Property, plant and equipment: total reclassifications – other reclassifications	ENT_H_090_1	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, inventories. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, <u>prepayments for fixed assets.</u>	Integer	
H_110 / 2	Property, plant and equipment: land – other changes, profit (loss) from changes in fair value	ENT_H_110_2	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under <u>property, plant and equipment.</u>	Integer	
H_110 / 3	Property, plant and equipment: construction works – other changes, profit (loss) from changes in fair value	ENT_H_110_3	Other changes, profit/loss from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at the fair value, transfer of assets through business combinations. Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, cable car, chair lifts, pools, cemeteries, refuse disposal sites, <u>awnings etc. incl. the right of superficies.</u>	Integer	
H_110 / 40	Property, plant and equipment: machinery and equipment – other changes, profit (loss) from changes in fair value	ENT_H_110_40	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other <u>machinery and equipment.</u>	Integer	
H_110 / 4	Property, plant and equipment: machinery and equipment – transport equipment; other changes, profit (loss) from changes in fair value	ENT_H_110_4	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, <u>aircraft, motorcycles and bicycles.</u>	Integer	
H_110 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment – other changes, profit (loss) from changes in fair value	ENT_H_110_5	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, <u>aircraft, motorcycles and bicycles.</u>	Integer	
H_110 / 6	Property, plant and equipment: machinery and	ENT_H_110_6	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair	Integer	

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	equipment – computers and computer systems: other changes, profit (loss) from changes in fair value		value, transfer of assets through business combinations. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.		
H_110 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: other changes, profit (loss) from changes in fair value	ENT_H_110_7	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at the fair value, transfer of assets through business combinations. Other machinery and equipment – conveyors, lifting, loading equipment, cleaning, grading machinery, lab equipment, electric motors, diesel generators, tools, fittings, other machinery and equipment, excl. transport equipment, motors, turbines (excl. motors for aircraft, vehicles, motorcycles), other commonly used machinery, mechanisms, steam boilers (excl. central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (excl. computers), other electrical machinery and apparatus, radio, TV and communication equipment, medical, precision and optical equipment.	Integer	
H_110 / 8	Property, plant and equipment: other property, plant and equipment – other changes, profit (loss) from changes in fair value	ENT_H_110_8	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Integer	
H_110 / 41	Property, plant and equipment: work in progress and prepayments – other changes, profit (loss) from changes in fair value	ENT_H_110_41	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Work in progress and prepayments – construction work in progress and other projects, prepayments for fixed assets.	Integer	
H_110 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: other changes, profit (loss) from changes in fair value	ENT_H_110_43	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_110 / 12	Total property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: other changes, profit (loss) from changes in fair value	ENT_H_110_12	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_110 / 1	Property, plant and equipment: other changes, profit (loss) from changes in fair value	ENT_H_110_1	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Integer	
H_130	Property, plant	ENT_H	Residual cost /fair value at the end of the previous reference	Positive	

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/ 2	and equipment: land – residual cost/fair value at the end of the reference period	130_2	period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	integer	
H_130 / 3	Property, plant and equipment: buildings – residual cost/fair value at the end of the reference period	ENT_H_130_3	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the ref. period - the net sum of assets in the balance sheet incl. any accumulated depreciation and potential write-downs. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication, electricity lines etc. Other civil engineering: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Positive integer	
H_130 / 40	Property, plant and equipment: machinery and equipment – residual cost/fair value at the end of the reference period	ENT_H_130_40	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_130 / 4	Property, plant and equipment: machinery and equipment – transport equipment: residual cost /fair value at the end of the reference period	ENT_H_130_4	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_130 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment: residual cost/fair value at the end of the reference period	ENT_H_130_5	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_130 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: residual cost/fair value at the end of the reference period	ENT_H_130_6	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_130 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment:	ENT_H_130_7	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period - net sum of assets in the balance sheet incl. any accumulated depreciation and potential write-downs. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery,	Positive integer	

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	residual cost/fair value at the end of the reference period		lab equipment, electric motors, diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery, machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c. radio, television and communication equipment, medical, precision and optical instruments.		
H_130 / 8	Property, plant and equipment: other property, plant and equipment – residual cost/fair value at the end of the reference period	ENT_H_130_8	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_130 / 41	Property, plant and equipment: work in progress and prepayments – residual cost /fair value at the end of the reference period	ENT_H_130_41	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_130 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: residual cost /fair value at the end of the reference period	ENT_H_130_43	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_130 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: residual cost/fair value at the end of the reference period	ENT_H_130_12	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_130 / 1	Total property, plant and equipment: residual cost/fair value at the end of the reference period	ENT_H_130_1	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
H_140 / 2	Property, plant and equipment: land – disposal of fixed assets at selling price	ENT_H_140_2	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_140 / 3	Property, plant and equipment: buildings – disposal of fixed assets at selling price	ENT_H_140_3	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings.. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and	Positive integer	

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			landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.		
H_140 / 40	Property, plant and equipment: machinery and equipment – disposal of fixed assets at selling price	ENT_H_140_40	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers and for other use; computers and computer systems; other machinery and equipment.	Positive integer	
H_140 / 4	Property, plant and equipment: machinery and equipment – transport equipment: disposal of fixed assets at selling price	ENT_H_140_4	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_140 / 5	Property, plant and equipment: machinery and equipment – transport equipment: railway, air, water transport equipment – disposal of fixed assets at selling price	ENT_H_140_5	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Railway, air, water transport vehicles – railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_140 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: disposal of fixed assets at selling price	ENT_H_140_6	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_140 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: disposal of fixed assets at selling price	ENT_H_140_7	Cost of fixed assets sold, at selling price, VAT exclusive, in row “Disposals”. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Positive integer	
H_140 / 8	Property, plant and equipment: other property, plant and equipment – disposal of fixed assets at selling price	ENT_H_140_8	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_140 / 41	Property, plant and equipment: work in progress and prepayments – disposal of fixed	ENT_H_140_41	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Positive integer	

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	assets at selling price				
H_140 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: disposal of fixed assets at selling price	ENT_H_140_43	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_140 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: disposal of fixed assets at selling price	ENT_H_140_12	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_140 / 1	Total property, plant and equipment: disposal of fixed assets at selling price	ENT_H_140_1	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Including total contract value of fixed assets obtained under financial lease agreement concluded during the reference period less interests.	Positive integer	

Table H2. CHANGES IN FIXED ASSETS: INTANGIBLE FIXED ASSETS, EUROS

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/classification name	You need not fill in the value: period, economic activity
H_020 / 32	Intangible assets: goodwill– residual cost /fair value at the end of the previous reference period	ENT_H_020_32	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated.	Positive integer	
H_020 / 33	Intangible assets: development costs – residual cost /fair value at the end of the previous reference period	ENT_H_020_33	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".	Positive integer	
H_020 / 34	Intangible assets: computer software – residual cost /fair value at the end of the previous reference period	ENT_H_020_34	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Computer software – independent from hardware, both purchased and self-manufactured software and support materials for operating systems and applications, including software licences.	Positive integer	
H_020 / 35	Intangible assets: concessions, patents, licences, trade marks – residual cost /fair value at the end of the previous reference period	ENT_H_020_35	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trade marks.	Positive integer	
H_020	Intangible assets:	ENT_H_	Residual cost /fair value at the end of the previous reference	Positive	

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/ 37	other Intangible assets – residual cost /fair value at the end of the previous reference period	020_37	period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc.	integer	
H_020 / 38	Intangible assets: work in progress and prepayments – residual cost /fair value at the end of the previous reference period	ENT_H_020_38	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Work in progress and prepayments – actual expenditure on unfinished intangible assets for own account and prepayments for intangible assets.	Positive integer	
H_020 / 31	Total intangible assets: residual cost /fair value at the end of the previous reference period	ENT_H_020_31	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less any accumulated depreciation and impairment losses. Intangible assets which the enterprise intends to use during a longer period than one year. Intangible assets – development expenses, concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).	Positive integer	
H_030 / 32	Intangible assets: goodwill – acquisitions and additions	ENT_H_030_32	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated.	Positive integer	
H_030 / 33	Intangible assets: development costs – acquisitions and additions	ENT_H_030_33	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and direct costs of acquisition necessary for bringing them to the present location and condition. Incl. expenses of later additions, to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (incl. potential participation in generating future economic benefit). Development expenses – expenditure on the implementation of research results for development, design or testing of new specific products, services, processes or systems which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 Property, plant and equipment and intangible assets.	Positive integer	
H_030 / 34	Intangible assets: computer software – acquisitions and additions	ENT_H_030_34	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Positive integer	
H_030 / 35	Intangible assets: concessions, patents, licences,	ENT_H_030_35	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total	Positive integer	

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	trade marks		contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Concessions, patents, licences, trade marks – purchased concessions, patents, licences (except software licences), trademarks.		
H_030 / 37	Intangible assets: other intangible assets – acquisitions and additions	ENT_H_030_37	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc.	Positive integer	
H_030 / 38	Intangible assets: work in progress and prepayments – acquisitions and additions	ENT_H_030_38	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Work in progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.	Positive integer	
H_030 / 31	Total Intangible assets: acquisitions and additions	ENT_H_030_31	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition necessary for bringing them to their present location and condition. Incl. expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (incl. potential participation in generating future economic benefit). Intangible assets – development expenses, concessions, franchises, patents, licences, trade marks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).	Positive integer	
H_040 / 34	Intangible assets: computer software – capitalised loan expenses	ENT_H_040_34	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Positive integer	
H_040 / 38	Intangible assets: work in progress and prepayments – capitalised loan expenses	ENT_H_040_38	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.	Positive integer	
H_040 / 31	Total Intangible assets: – capitalised loan	ENT_H_040_31	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Intangible assets which the enterprise intends to use during a	Positive integer	

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	expenses		longer period than one year. Intangible assets – development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).		
H_080 / 32	Intangible assets: goodwill – reclassifications from prepayments	ENT_H_080_32	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated .	Integer	
H_080 / 33	Intangible assets: development expenses – reclassifications from prepayments	ENT_H_080_33	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Integer	
H_080 / 34	Intangible assets: computer software – reclassifications from prepayments	ENT_H_080_34	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Integer	
H_080 / 35	Intangible assets: concessions, patents, licences, trade marks – reclassifications from prepayments	ENT_H_080_35	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trademarks.	Integer	
H_080 / 37	Intangible assets: other intangible assets – reclassifications from prepayments	ENT_H_080_37	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, etc.	Integer	
H_080 / 38	Intangible assets: work in progress and prepayments – reclassifications from prepayments	ENT_H_080_38	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Work in progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.	Integer	
H_080 / 31	Total Intangible assets: reclassifications from prepayments	ENT_H_080_31	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Total property, plant and equipment – assets which the enterprise intends to use during a longer period than one year. This group includes computer software, trademarks, patents, licences, rights of use, customer lists, quotas and other similar assets.	Integer	
H_130 / 32	Intangible assets: goodwill – residual cost/fair value at the end of the reference period	ENT_H_130_32	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated .	Positive integer	
H_130 / 33	Intangible assets: development costs – residual cost/fair value at the end of the reference period	ENT_H_130_33	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
H_130 / 34	Intangible assets: computer software – residual cost/fair value at the end of the reference period	ENT_H_130_34	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Positive integer	
H_130 / 35	Intangible assets: concessions, patents, licences, trade marks – residual cost/fair value at the end of	ENT_H_130_35	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trademarks.	Positive integer	

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	the reference period				
H_130 / 37	Intangible assets: other intangible assets – residual cost/fair value at the end of the reference period	ENT_H_130_37	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc.	Positive integer	
H_130 / 38	Intangible assets: work in progress and prepayments – residual cost /fair value at the end of the reference period	ENT_H_130_38	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Work in progress and prepayments – actual expenditure on unfinished intangible objects for own account and prepayments for intangible sales.	Positive integer	
H_130 / 31	Total Intangible assets: residual cost/fair value at the end of the reference period	ENT_H_130_31	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Intangible assets – development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).	Positive integer	

Table I1. ASSETS, LIABILITIES AND EQUITY, EUROS

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
I_010 / 1	Cash and cash equivalents – at the end of the reference period	ENT_I_010_1	Cash at bank and in hand, transferable deposits, investments in money market funds and other highly liquid funds.	Positive integer	
I_010 / 2	Cash and cash equivalents – at the end of the previous reference period	ENT_I_010_2	Cash at bank and in hand, transferable deposits, investments in money market funds and other highly liquid funds.	Positive integer	
I_015 / 1	Short-term financial investments, total – at the end of the reference period	ENT_I_015_1	Short-term financial investments, total – this group includes shares purchased and held for sale not later than in the next reference year, and other securities held for trading which are redeemable not later than in the next reference year, as well as derivative instruments.	Positive integer	
I_015 / 2	Short-term financial investments, total – at the end of the previous reference period	ENT_I_015_2	Short-term financial investments, total – this group includes shares purchased and held for sale not later than in the next reference year, and other securities held for trading which are redeemable not later than in the next reference year, as well as derivative instruments.	Positive integer	
I_020 / 1	Short-term financial investments: short-term shares – at the end of the reference period	ENT_I_020_1	Short-term shares – shares held for trading, which have been purchased for the purpose of reselling not later than during the next reference year.	Positive integer	
I_020 / 2	Short-term financial investments: short-term shares – at the end of the previous reference period	ENT_I_020_2	Short-term shares – shares held for trading, which have been purchased for the purpose of reselling not later than during the next reference year.	Positive integer	
I_030 / 1	Short-term financial investments: other (excl. shares) – at	ENT_I_030_1	Other short-term financial investments (except shares) – other securities held for trading – bonds, debentures, shares of funds etc. with the redemption date not later than in the next reference year, as well as derivative instruments	Positive integer	

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	the end of the reference period		(forward, futures, swaps, options etc.).		
I_030 / 2	Short-term financial investments: other (excl. shares) – at the end of the previous reference period	ENT_I_030_2	Other short-term financial investments (except shares) – other securities held for trading – bonds, debentures, shares of funds etc. with the redemption date not later than in the next reference year, as well as derivative instruments (forward, futures, swaps, options etc.).	Positive integer	
I_040 / 1	Short-term receivables and prepayments – at the end of the reference period	ENT_I_040_1	Short-term receivables from business activities, tax prepayments and recoveries, prepaid expenses for future periods. Short-term receivables are receivables with the due date within one year.	Positive integer	
I_040 / 2	Short-term receivables and prepayments – at the end of the previous reference period	ENT_I_040_2	Short-term receivables from normal business activities, tax prepayments and recoveries, prepaid expenses for future periods. Short-term receivables are receivables with the due date within one year.	Positive integer	
I_041 / 1	Short-term receivables and prepayments: trade receivables – at the end of the reference period	ENT_I_041_1	Trade receivables – short-term amounts due from clients for purchased goods or services – outstanding invoices owed from clients, doubtful accounts (minus).	Positive integer	
I_041 / 2	Short-term receivables and prepayments: trade receivables – at the end of the previous reference period	ENT_I_041_2	Trade receivables – short-term amounts due from clients for purchased goods or services – outstanding invoices owed from clients, doubtful accounts (minus).	Positive integer	
I_042 / 1	Short-term receivables and prepayments: non-trade receivables and prepayments – at the end of the reference period	ENT_I_042_1	Non-trade receivables and prepayments – all short-term receivables due from owners, other consolidated enterprises and other related entities, including loans and interests receivable, accrued income (income earned but not yet received in the reference year), tax prepayments and recoveries, prepaid expenses for future periods. This group also includes receivables involving revenue calculated with the percentage of completion method (will be received in the next period). Short-term receivables are receivables with the due date within one year.	Positive integer	
I_042 / 2	Short-term receivables and prepayments: non-trade receivables and prepayments – at the end of the previous reference period	ENT_I_042_2	Non-trade receivables and prepayments – all short-term receivables due from owners, other consolidated enterprises and other related entities, including loans and interests receivable, accrued income (income earned but not yet received in the reference year), tax prepayments and recoveries, prepaid expenses for future periods. This group also includes receivables involving revenue calculated with the percentage of completion method (will be received in the next period). Short-term receivables are receivables with the due date within one year.	Positive integer	
I_050 / 1	Total inventories – at the end of the reference period	ENT_I_050_1	The inventories include raw materials, materials and supplies, finished goods and work in progress, goods purchased for resale, prepayments to suppliers. Inventories are recognised at their acquisition cost comprising the acquisition price, costs of production and other costs incurred in bringing the inventories to their present location and condition. MORE INFORMATION: RTJ4 “Inventories”.	Positive integer	
I_050 / 2	Total inventories – at the end of the previous reference period	ENT_I_050_2	The inventories include raw materials, materials and supplies, finished products and work in progress, goods purchased for resale, prepayments to suppliers. Inventories are recognised at their acquisition cost comprising the acquisition price, costs of production and other costs incurred in bringing the inventories to their present location and condition. MORE INFORMATION: RTJ4 “Inventories”.	Positive integer	
I_051 / 1	Inventories: raw materials and materials – at the end of the reference period	ENT_I_051_1	Raw materials and materials – stocks of purchased materials and intermediate goods, components, parts, structures, packaging materials, fuel, building materials, spare parts and other production supplies.	Positive integer	
I_051 / 2	Inventories: raw materials and materials – at the end of the	ENT_I_051_2	Raw materials and materials – stocks of purchased materials and intermediate goods, components, parts, structures, packaging materials, fuel, building materials, spare parts and other production supplies.	Positive integer	

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	previous reference period				
I_052 / 1	Inventories: work in progress – at the end of the reference period	ENT_I_052_1	Works in progress – in primary and ancillary production, cost of works or services and self-produced intermediate products, as well as repair works in progress, as well as agricultural produce. Work in progress is recognised at the acquisition cost, i.e. production cost.	Positive integer	
I_052 / 2	Inventories: work in progress – at the end of the previous reference period	ENT_I_052_2	Work in progress – in primary and ancillary production, cost of works or services and self-produced intermediate products, as well as repair works in progress, as well as agricultural produce. Work in progress are recognised at the acquisition cost, i.e. production cost.	Positive integer	
I_053 / 1	Inventories: finished goods – at the end of the reference period	ENT_I_053_1	Stocks of finished goods, agricultural produce. However, if the entity has goods which do not belong to that entity, these are not included in inventories. Finished goods are recognised at their acquisition cost, i.e. at the production cost. Agricultural produce is recognised at the fair value less estimated costs to sell of biological assets at the point of harvest. Such value is also recognised as the acquisition cost of agricultural produce for further recognition as inventory pursuant to the Guideline of the Standards Board (RTJ4 "Inventories").	Positive integer	
I_053 / 2	Inventories: finished goods – at the end of the previous reference period	ENT_I_053_2	Stocks of finished goods, agricultural produce. However, if the entity has goods which do not belong to that entity, these are not included in inventories. Finished goods are recognised at their acquisition cost, i.e. at the production cost. Agricultural produce is recognised at the fair value less estimated costs to sell of biological assets at the point of harvest. Such value is also recognised as the acquisition cost of agricultural produce for further recognition as inventory pursuant to the Guideline of the Standards Board (RTJ4 "Inventories").	Positive integer	
I_054 / 1	Inventories: goods purchased for resale – at the end of the reference period	ENT_I_054_1	Goods purchased for resale at the acquisition cost. In case of impairment losses, at actual (discounted) cost. Excluding goods held for commission trade.	Positive integer	
I_054 / 2	Inventories: goods purchased for resale – at the end of the previous reference period	ENT_I_054_2	Goods purchased for resale at the acquisition cost. In case of impairment losses, at actual (discounted) cost. Excluding goods held for commission trade.	Positive integer	
I_055 / 1	Inventories: prepayments to suppliers – at the end of the reference period	ENT_I_055_1	Prepayments to suppliers – prepayments to suppliers for supplying goods, materials and raw materials in the next period. These prepayments cannot be recognised as the reference period expenses. Prepayments to suppliers of property, plant and equipment and intangible assets are recognised in fixed assets rows (rows "Property, plant and equipment" and "Intangible assets"). Tax prepayments and deferred expenses are recognised in the current assets row "Non-trade receivables and prepayments".	Positive integer	
I_055 / 2	Inventories: prepayments to suppliers – at the end of the previous reference period	ENT_I_055_2	Prepayments to suppliers at the end of the period – prepayments to suppliers for goods, supplies and raw materials. These prepayments cannot be recognised as the reference period expenses. Prepayments to suppliers of property, plant and equipment and intangible assets are recognised in fixed assets rows (rows "Property, plant and equipment" and "Intangible assets"). Tax prepayments and deferred expenses are recognised in the current assets row "Non-trade receivables and prepayments".	Positive integer	
I_060 / 1	Biological (consumable) assets – at the end of the reference period	ENT_I_060_1	Biological (consumable) assets – biological assets are recognised as current assets if purchased for resale or realised in enterprise's normal business-cycle. These are mainly biological consumable assets such as forest grown with the purpose of felling, beef cattle and fish from fisheries. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	
I_060 / 2	Biological (consumable) assets – at the end of the previous reference period	ENT_I_060_2	Biological (consumable) assets – biological assets are recognised as current assets if purchased for resale or realised in enterprise's normal business-cycle. These are mainly biological consumable assets such as forest grown with the purpose of felling, beef cattle and fish from fisheries. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	
I_065 / 1	Non-current assets held for sale – at the end of the reference	ENT_I_065_1	Property, plant and equipment and intangible assets that are likely to sell within the next 12 months. More information: RTJ 5 "Property, plant and equipment and intangible assets".	Positive integer	

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	period				
I_065 / 2	Non-current assets held for sale – at the end of the previous reference period	ENT_I_065_2	Property, plant and equipment and intangible assets that are likely to sell within the next 12 months. More information: RTJ 5 "Property, plant and equipment and intangible assets".	Positive integer	
I_070 / 1	Total current assets – at the end of the reference period	ENT_I_070_1	Current assets are cash and cash equivalents, assets primarily held for sale, which is highly probable within the next 12 months of the balance sheet date in the enterprise's normal operating cycle.	Positive integer	
I_070 / 2	Total current assets – at the end of the previous reference period	ENT_I_070_2	Current assets are cash and cash equivalents, assets primarily held for sale, which is highly probable within the next 12 months of the balance sheet date in the enterprise's normal operating cycle.	Positive integer	
I_110 / 1	Long-term financial investments, receivables and prepayments, total – at the end of the reference period	ENT_I_110_1	Long-term financial investments, receivables and prepayments, total – financial assets that are unlikely to sell within the next 12 months. These include holdings in subsidiaries and affiliated undertakings, other shares and securities, various long-term loans and other receivables due from other enterprises of the same group and affiliated undertakings, long-term trade receivables. Long-term receivables from financial lease are also recorded in this row.	Positive integer	
I_110 / 2	Long-term financial investments, receivables and prepayments, total – at the end of the previous reference period	ENT_I_110_2	Long-term financial investments, receivables and prepayments, total – financial assets that are unlikely to sell within the next 12 months. These include holdings in subsidiaries and affiliated undertakings, other shares and securities, various long-term loans and other receivables due from other enterprises of the same group and affiliated undertakings, long-term trade receivables. Long-term receivables from financial lease are recorded in this row.	Positive integer	
I_111 / 1	Long-term financial investments, receivables and prepayments: long-term shares – at the end of the reference period	ENT_I_111_1	Long-term shares – shares of subsidiaries, affiliated and other enterprises which are unlikely to sell in the next reference year.	Positive integer	
I_111 / 2	Long-term financial investments, receivables and prepayments: long-term shares – at the end of the previous reference period	ENT_I_111_2	Long-term shares – shares of subsidiaries, affiliated and other enterprises which are unlikely to sell in the next reference year.	Positive integer	
I_112 / 1	Long-term financial investments, receivables and prepayments: other long-term securities (except shares) – at the end of the reference period	ENT_I_112_1	Long-term securities (except shares) – long-term debt securities, bonds, debentures, shares of funds etc. of other enterprises which are unlikely to sell in the next reference year, as well as derivative instruments.	Positive integer	
I_112 / 2	Long-term financial investments, receivables and prepayments: other long-term securities (except shares) – at the end of the previous reference period	ENT_I_112_2	Long-term securities (except shares) – long-term debt securities, bonds, debentures, shares of funds etc. of other enterprises which are unlikely to sell in the next reference year, as well as derivative instruments.	Positive integer	
I_115 / 1	Investment properties – at the end of the reference period	ENT_I_115_1	Investment properties – properties (land, building or part of building, or both) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. Investment properties are	Positive integer	

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			recognised at their fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".		
I_115 / 2	Investment properties – at the end of the previous reference period	ENT_I_1 15_2	Investment properties – properties (land, building or part of building, or both) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. Investment properties are recognised at their fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
I_120 / 1	Property, plant and equipment – at the end of the reference period	ENT_I_1 20_1	Property, plant and equipment – land, construction works (buildings, civil engineering works), the related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Property, plant and equipment is recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".	Positive integer	
I_120 / 2	Property, plant and equipment – at the end of the previous reference period	ENT_I_1 20_2	Property, plant and equipment – land, construction works (buildings, civil engineering works), the related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Property, plant and equipment is recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".	Positive integer	
I_140 / 1	Biological (productive) assets – at the end of the reference period	ENT_I_1 40_1	Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, standing timber, plantations, animals. Biological assets are shown on initial recognition as well as on later balance sheet dates at their fair value less estimated costs to sell. In case it is not possible to measure fair value reliably, biological assets are recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	
I_140 / 2	Biological (productive) assets – at the end of the previous reference period	ENT_I_1 40_2	Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, standing timber, plantations, animals. Biological assets are shown on initial recognition as well as on later balance sheet dates at their fair value less estimated costs to sell. In case it is not possible to measure fair value reliably, biological assets are recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	
I_130 / 1	Intangible assets — at the end of the reference period	ENT_I_1 30_1	Intangible assets – assets which the enterprise intends to use during a longer period than one year: development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware). Intangible assets are recognised in the balance sheet at their acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".	Positive integer	
I_130 / 2	Intangible assets – at the end of the previous reference period	ENT_I_1 30_2	Intangible assets – assets which the enterprise intends to use during a longer period than one year: development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware). Intangible assets are recognised in the balance sheet at their acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".	Positive integer	
I_150 / 1	Total fixed assets – at the end of the reference period	ENT_I_1 50_1	Total fixed assets – assets not recognised as current assets: long-term financial investments, investment properties, property, plant and equipment, and intangible assets,	Positive integer	

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			biological assets.		
I_150 / 2	Total fixed assets – at the end of the previous reference period	ENT_I_150_2	Total fixed assets – assets not recognised as current assets: long-term financial investments, investment properties, property, plant and equipment, and intangible assets, biological assets.	Positive integer	
I_400 / 1	Total assets – at the end of the reference period	ENT_I_400_1	Sum of current and fixed assets, which is equal to the sum of liabilities and equity.	Positive integer	
I_400 / 2	Total assets – at the end of the previous reference period	ENT_I_400_2	Sum of current and fixed assets, which is equal to the sum of liabilities and equity.	Positive integer	

Table I2. ASSETS, LIABILITIES AND EQUITY, EUROS

The reference period is a calendar year. A parent enterprise submits an UNCONSOLIDATED report.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
I_210 / 1	Total short-term liabilities – at the end of the reference period	ENT_I_210_1	Total short-term liabilities: any obligation that is payable not later than in the next reference year: debt obligations, debt securities and other short-term liabilities.	Positive integer	
I_210 / 2	Total short-term liabilities – at the end of the previous reference period	ENT_I_210_2	Total short-term liabilities: any obligation that is payable not later than in the next reference year: debt obligations, debt securities and other short-term liabilities.	Positive integer	
I_211 / 1	Short-term liabilities: loan commitments – at the end of the reference period	ENT_I_211_1	Short-term loan commitments – short-term loans, overdraft and other debt securities, the part of long-term loans and financial lease obligations the due date of which is in the next reference year, convertible debts obligations.	Positive integer	
I_211 / 2	Short-term liabilities: loan commitments – at the end of the previous reference period	ENT_I_211_2	Short-term loan commitments – short-term loans, overdraft and other debt securities, the part of long-term loans and financial lease obligations the due date of which is in the next reference year, convertible debts obligations.	Positive integer	
I_216 / 1	Short-term liabilities: payables and prepayments – at the end of the reference period	ENT_I_216_1	Payables and prepayments – short-term payables to supplies and contractors, tax arrears, other short-term debts and prepayments received.	Positive integer	
I_216 / 2	Short-term liabilities: payables and prepayments – at the end of the previous reference period	ENT_I_216_2	Payables and prepayments – short-term payables to supplies and contractors, tax arrears, other short-term debts and prepayments received.	Positive integer	
I_212 / 1	Short-term liabilities: payables and prepayments – prepayments received at the end of the reference period	ENT_I_212_1	Customer prepayments – short-term prepayments and advance payments from customers for goods and services	Positive integer	
I_212 / 2	Short-term liabilities: payables and prepayments – prepayments received at the end of the previous reference period	ENT_I_212_2	Customer prepayments – short-term prepayments and advance payments from customers for goods and services	Positive integer	
I_213 / 1	Short-term liabilities: payables and prepayments	ENT_I_213_1	Supplier payables – accounts payable to suppliers and bills of exchange payable (short-term bills of trade).	Positive integer	

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	– supplier payables at the end of the reference period				
I_213 / 2	Short-term liabilities: payables and prepayments – suppliers payables at the end of the previous reference period	ENT_I_2 13_2	Supplier payables – accounts payable to suppliers and bills of exchange payable (short-term bills of trade).	Positive integer	
I_217 / 1	Short-term liabilities: payables and prepayments – other payables at the end of the reference period	ENT_I_2 17_1	Other payables – this group includes: various debts, i.e. debts to subsidiaries, parent and affiliated undertakings; – tax payables, i.e. the amounts of corporate income tax, VAT etc. calculated but not yet paid, as well as taxes withheld on wages and salaries but not yet paid; – accruals, i.e. expenses not paid during the reference period (e.g., unpaid wages that have been written off, including accrued holiday pay that has been written off in the reference period but has not been paid out, social security tax inclusive; dividend payables, interest payables); – other deferred income which has not been recognised in the reference period.	Positive integer	
I_217 / 2	Short-term liabilities: payables and prepayments – other payables at the end of the previous reference period	ENT_I_2 17_2	Other payables – this group includes: various debts, i.e. debts to subsidiaries, parent and affiliated undertakings; – tax payables, i.e. the amounts of corporate income tax, VAT etc. calculated but not yet paid, as well as taxes withheld on wages and salaries but not yet paid; – accruals, i.e. expenses not paid during the reference period (e.g., unpaid wages that have been written off, including accrued holiday pay that has been written off in the reference period but has not been paid out, social security tax inclusive; dividend payables, interest payables); – other deferred income which has not been recognised in the reference period.	Positive integer	
I_218 / 1	Short-term liabilities: provisions and grants – at the end of the reference period	ENT_I_2 18_1	Short-term provisions and grants – this group includes: short-term provisions (e.g. grant provisions, restructuring provisions, provisions for covering potential costs of court actions etc.); – government grants, i.e. direct financial contributions for covering eligible costs, which have not yet been recognised as revenue.	Positive integer	
I_218 / 2	Short-term liabilities: provisions and grants – at the end of the previous reference period	ENT_I_2 18_2	Short-term provisions and grants – this group includes: short-term provisions (e.g. grant provisions, restructuring provisions, provisions for covering potential costs of court actions etc.); – government grants, i.e. direct financial contributions for covering eligible costs, which have not yet been recognised as revenue.	Positive integer	
I_230 / 1	Total long-term liabilities – at the end of the reference period	ENT_I_2 30_1	Long-term liabilities, total – liabilities with the due date not later than in the next reference year: loan commitments, bonds and other long-term liabilities.	Positive integer	
I_230 / 2	Total long-term liabilities – at the end of the previous reference period	ENT_I_2 30_2	Long-term liabilities, total – liabilities with the due date not later than in the next reference year: loan commitments, bonds and other long-term liabilities.	Positive integer	
I_231 / 1	Long-term liabilities: loan commitments – at the end of the reference period	ENT_I_2 31_1	Long-term loan commitments with or without guarantees (both convertible and nonconvertible), long-term loans (including bank credit), long-term debentures issued by the enterprise, lessees' long-term financial lease payables.	Positive integer	
I_231 / 2	Long-term liabilities: loan commitments – at the end of the previous reference period	ENT_I_2 31_2	Long-term loan commitments with or without guarantees (both convertible and nonconvertible), long-term loans (including bank credit), long-term debentures issued by the enterprise, lessees' long-term financial lease payables.	Positive integer	
I_232 / 1	Long-term liabilities: payables and prepayments – at the end of the reference period	ENT_I_2 32_1	Long-term supplier payables, long-term payables to subsidiaries, parent and affiliated undertakings.	Positive integer	
I_232 / 2	Long-term liabilities: payables and prepayments – at the end of the previous reference	ENT_I_2 32_2	Long-term supplier payables, long-term payables to subsidiaries, parent and affiliated undertakings.	Positive integer	

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	period				
I_233 / 1	Long-term liabilities: provisions – at the end of the reference period	ENT_I_2 33_1	Long-term provisions – liabilities of uncertain timing or amount, e.g. pension provisions, provisions for covering potential costs of court actions etc.	Positive integer	
I_233 / 2	Long-term liabilities: provisions – at the end of the previous reference period	ENT_I_2 33_2	Long-term provisions – liabilities of uncertain timing or amount, e.g. pension provisions, provisions for covering potential costs of court actions etc.	Positive integer	
I_234 / 1	Long-term liabilities: grants – at the end of the reference period	ENT_I_2 34_1	Unrecognised amounts received by way of grants.	Positive integer	
I_234 / 2	Long-term liabilities: grants – at the end of the previous reference period	ENT_I_2 34_2	Unrecognised amounts received by way of grants.	Positive integer	
I_250 / 1	Total liabilities – at the end of the reference period	ENT_I_2 50_1	Total of short-term and long-term liabilities.	Positive integer	
I_250 / 2	Total liabilities – at the end of the previous reference period	ENT_I_2 50_2	Total of short-term and long-term liabilities.	Positive integer	
I_310 / 1	Equity or share capital at nominal value – at the end of the reference period	ENT_I_3 10_1	Share capital at nominal value – nominal value of shares issued but not registered (nominal value of share capital in the case of public and private limited companies).	Positive integer	
I_310 / 2	Equity or share capital at nominal value – at the end of the previous reference period	ENT_I_3 10_2	Share capital at nominal value – nominal value of shares issued but not registered (nominal value of share capital in the case of public and private limited companies).	Positive integer	
I_315 / 1	Unregistered equity or share capital – at the end of the reference period	ENT_I_3 15_1	Unregistered share capital – shares which have been issued and submitted for registration by the balance sheet date but have not yet been registered in the Commercial Register (including share premium; if the application for registration has not been submitted by the balance sheet date, the revenue received from shares is recognised as liability).	Positive integer	
I_315 / 2	Unregistered equity or share capital – at the end of the previous reference period	ENT_I_3 15_2	Unregistered share capital – shares which have been issued and submitted for registration by the balance sheet date but have not yet been registered in the Commercial Register (including share premium; if the application for registration has not been submitted by the balance sheet date, the revenue received from shares is recognised as liability).	Positive integer	
I_320 / 1	Share premium – at the end of the reference period	ENT_I_3 20_1	Share premium – the amount paid up on shares in excess of the nominal value of the shares (share premium or agio).	Positive integer	
I_320 / 2	Share premium – at the end of the previous reference period	ENT_I_3 20_2	Share premium – the amount paid up on shares in excess of the nominal value of the shares (share premium or agio).	Positive integer	
I_350 / 1	Legal reserve, other reserves – at the end of the reference period	ENT_I_3 50_1	Mandatory legal capital and other reserves established in accordance with the requirements set out in the Commercial Code, i.e. unrealised gains and losses not recognised in income statement (incl. exchange differences arising on the translation of the financial statements into its presentation currency (RTJ 1)), reserves for other purposes (to limit the amount of free capital).	Integer	
I_350 / 2	Legal reserve, other reserves – at the end of the previous reference period	ENT_I_3 50_2	Mandatory legal capital and other reserves established in accordance with the requirements set out in the Commercial Code, i.e. unrealised gains and losses not recognised in income statement (incl. exchange differences arising on the translation of the financial statements into its presentation currency (RTJ 1)), reserves for other purposes (to limit the amount of free capital).	Integer	
I_351 / 1	Unpaid share capital (minus) – at the end of the reference period	ENT_I_3 51_1	Unpaid share capital (minus) – the amount a shareholder has not paid upon foundation of a private limited company. In this questionnaire at absolute value with (+) sign.	Positive integer	
I_351 /	Unpaid share	ENT I 3	Share capital unpaid In this questionnaire at absolute value	Positive	

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2	capital (minus) – at the end of the previous reference period	51_2	with (+) sign.	integer	
I_352 / 1	Other equity (minus) – at the end of the reference period	ENT_I_3 52_1	Other equity (minus) – MORE INFORMATION: RTJ “Financial instruments”. In this questionnaire at absolute value with (+) sign.	Positive integer	
I_352 / 2	Other equity (minus) – at the end of the previous reference period	ENT_I_3 52_2	Other equity (less) – MORE INFORMATION: RTJ “Financial instruments”. In this questionnaire at absolute value with (+) sign.	Positive integer	
I_360 / 1	Retained profit (loss) – at the end of the reference period	ENT_I_3 60_1	Accumulated profit/loss from past years which has not been paid out as dividends or used by the entity for any other purpose (to increase share capital or reserves). A positive difference between fair value and carrying amount of the assets from the reclassification to investment property, as well as a positive difference between old and new book value due to revaluation of property, plant and equipment (RTJ 5), change in the revaluation surplus of financial assets recognised in equity. Retained profit/loss can also be influenced by changes in the accounting principles and correction of errors based on RTJ 1.	Integer	
I_360 / 2	Retained profit (loss) – at the end of the previous reference period	ENT_I_3 60_2	Accumulated profit/loss from past years which has not been paid out as dividends or used by the entity for any other purpose (to increase share capital or reserves). A positive difference between assets’ fair value and carrying amount of the assets from the reclassification to investment properties, as well as a positive difference between old and new book value due to revaluation of property, plant and equipment (RTJ 5), change in the revaluation surplus of financial assets recognised in equity. Retained profit/loss can also be influenced by changes in the accounting principles and correction of errors based on RTJ 1.	Integer	
I_370 / 1	Profit (loss) for the reference year – at the end of the reference period	ENT_I_3 70_1	Profit (loss) for the reference year – at the end of the previous reference period	Integer	
I_370 / 2	Profit (loss) for the reference year – at the end of the previous reference period	ENT_I_3 70_2	Profit (loss) for the reference year – at the end of the previous reference period	Integer	
I_380 / 1	Own shares (minus) – at the end of the reference period	ENT_I_3 80_1	Own shares (minus) – shares issued by the enterprise earlier, which are temporarily in the possession of the enterprise (e.g. redeemed).	Positive integer	
I_380 / 2	Own shares (minus) – the end of the previous reference period	ENT_I_3 80_2	Own shares (minus) – shares issued by the enterprise earlier, which are temporarily in the possession of the enterprise (e.g. redeemed).	Positive integer	
I_390 / 1	Total equity – at the end of the reference period	ENT_I_3 90_1	Equity – unregistered share capital at nominal value, reserves, share premium, retained profit (loss), profit (loss) in the reference period less share capital not paid up, other equity and owns shares.	Integer	
I_390 / 2	Total equity – at the end of the previous reference period	ENT_I_3 90_2	Equity – unregistered share capital at nominal value, reserves, share premium, retained profit (loss), profit (loss) in the reference period less share capital not paid up, other equity and owns shares.	Integer	
I_500 / 1	Total liabilities and equity – at the end of the reference period	ENT_I_5 00_1	Sum of liabilities and equity, which is equal to the sum of current and fixed assets.	Positive integer	
I_500 / 2	Total liabilities and equity – at the end of the previous reference period	ENT_I_5 00_2	Sum of liabilities and equity, which is equal to the sum of current and fixed assets.	Positive integer	

Table R. TURNOVER BY CUSTOMERS SERVED

Percentage values.</font color="red"

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R_020 / 1	Turnover by customers served – enterprises	ENT_R_020	Companies and sole proprietors registered in Estonia.	Positive integer	
R_030 / 1	Turnover by customers served – public sector	ENT_R_030	Public sector – institutions financed from the general government and local budgets.	Positive integer	
R_040 / 1	Turnover by customers served – non-residents	ENT_R_040	Nonresident customers – sale of products, goods and services to nonresidents – export and dispatch to EU member states (row “Total sales to nonresidents” in income statement).	Positive integer	
R_050 / 1	Turnover by customers served – individuals	ENT_R_050	Individuals – residents.	Positive integer	
R_060 / 1	Turnover by customers served – non-profit organisations, associations and foundations	ENT_R_060	Non-profit associations, societies and foundations - no profit earning institutions.	Positive integer	

Table K1. LOCAL KIND-OF-ACTIVITY UNITS (LOCAL KAU) in the statistical register(for the enterprise employing at least 20 persons, which more than one activity and/or local unit).

In Table K submit data on local KAUs which are in the statistical register (prefilled). If a local KAU moves to a new address and /or its activity changes, mark the local KAU cessation in Table K1 and add a new local KAU in Table K2 on the next page. Fill in data of local KAUs which are missing in the statistical register, are newly established, purchased or taken over, in Table K2 on the next page. To enter prefilled local KAU data, click on the row number – a data entry window opens. To save local KAU data (or row), click “Add row to the table”.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
1 / 056	Cessation, sale or transfer of local KAU	ENT_K_R1_056		toimla_lopetamine3L	
1 / 058	Date of cessation, sale or transfer of local KAU	ENT_K_R1_058		Date	
1 / 059	Name of the enterprise to whom local KAU was transferred/sold	ENT_K_R1_059		Text	
1 / 060	Commercial registry code of the enterprise to whom local KAU was transferred/sold	ENT_K_R1_060	Business registry code of the business entity.	Positive integer	
1 / 150	Annual average number of persons employed in local KAU	ENT_K_R1_150	Annual average number of persons employed = annual average number of employees + annual average number of people working without salary. The number of persons employed includes all persons employed in the local KAU irrespective of the length of working week. In addition to the number of employees, also indicate the number of proprietors and their unpaid family members working. The number of persons employed is measured as annual average. Total number of persons employed in all local KAUs is equal to the number of persons employed in the enterprise.	Positive integer	
1 / 160	Number of hours worked by persons	ENT_K_R1_160	Hours worked is the total number of hours actually worked by all employees in the observation period. Total number of	Positive real number	

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	employed by local KAU		hours worked in all local KAU is equal to the number of hours worked in the enterprise.	(0,1)	
1 / 120	Expenses of local KAU – wages and salaries	ENT_K_R1_120	Expenses of local KAU: wages and salaries calculated by the employer for all employees for work done in the reference period: basic wage; gratuities, bonuses, holiday pay (recognised in the period when the holiday entitlement arises), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment; unemployment insurance premiums at the established rate; mandatory funded pension contributions; other personnel costs. Wages and salaries do not include payments for agency workers. The sum of wages and salaries paid by all local KAU is equal to the wages and salaries paid by the enterprise.	Positive integer	
1 / 130	Expenses of local KAU: social security tax and unemployment insurance premium paid by employers	ENT_K_R1_130	Expenses of local KAU: social security tax and unemployment insurance premiums – the social security tax is calculated by the employer in accordance with the law. Including the social security tax on fringe benefits and on accrued vacation pay, as well as the unemployment insurance tax at the rate established for the employers. The sum of social security taxes of all local KAU is equal to the enterprise's social security tax.	Positive integer	

Table K2. LOCAL KAU (ADD A NEW LOCAL KAU) Local KAU data should be submitted by enterprises employing at least 20 persons, which have more than one activity and/or local unit.

Local kind-of-activity unit (local KAU) is a business entity that is situated in a single location and in which only a single activity is carried out with permanent staff. Economic activity of a local KAU is its principal, secondary or ancillary activity. Ancillary activities are reported as separate local KAUs in case located separately from the principal or secondary activity. Work sites (e.g. apartment under surveillance, unfinished constructions etc.) are not local KAUs. To add a local KAU, click on "Add table row" – a data entry window opens. To save local KAU data (or row), click "Add row to the table".

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
1 / 020	Name of local KAU – specification *	ENT_K2_R1_020		Text	
1 / 030	Activity of local KAU – specification *	ENT_K2_R1_030		Text	
1 / 040	Place of activity address of local KAU: village, town, city *	ENT_K_R1_040		Eesti haldus- ja asustusjaotuse klassifikaator 2018v2_4713L	
1 / 041	Place of activity address of local KAU: street	ENT_K_R1_041		Text	
1 / 042	Place of activity address of local KAU: house	ENT_K_R1_042		Text	
1 / 043	Place of activity address of local KAU: postal code	ENT_K_R1_043		Positive integer	
1 / 051	Creating, buying or taking over a local KAU	ENT_K_R1_051		toimla_loomine3L	
1 / 053	Date of creating, buying or taking over a local KAU	ENT_K_R1_053		Date	
1 / 054	Name of the enterprise from whom local KAU	ENT_K_R1_054		Text	

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	was taken over /purchased				
1 / 055	Commercial registry code of the enterprise from whom local KAU was taken over/purchased	ENT_K_R1_055	Business registry code of the business entity.	Positive integer	
1 / 150	Annual average number of persons employed in local KAU – specification	ENT_K2_R1_150	Annual average number of persons employed in local KAU = annual average number of employees + annual average number of people working without salary. Persons employed include all persons working at the local KAU irrespective of the length of the working week. In addition to the number of employees, indicate here the number of proprietors and their unpaid family members. The number of persons employed is measured as the annual average number . The total number of persons employed by all local KAUs is equal to number of persons employed by the enterprise.	Positive integer	
1 / 160	Hours worked by persons employed in local KAU – specification	ENT_K2_R1_160	Total number of hours actually worked at local KAU in the observation period, in thousand hours, with one decimal place (e.g., in case of 10,275 hours, write 10.3). Total number of hours worked by employees of all local KAUs is equal to the total number of hours worked at the enterprise.	Positive real number (0,1)	
1 / 120	Expenses of local KAU: wages and salaries – specification	ENT_K2_R1_120	Expenses of local KAU: wages and salaries calculated by the employer for all employees for work done in the reference period: basic wage; gratuities, bonuses, holiday pay (recognised in the period when the holiday entitlement arises), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment; unemployment insurance premiums at the established rate; mandatory funded pension contributions; other personnel costs. Payroll expenses do not include dividends or payments for agency workers. The sum of payroll expenses of all local KAUs is equal to the enterprise's payroll expenses.	Positive integer	
1 / 130	Expenses of local KAU: social security tax and employer's unemployment insurance premium – specification	ENT_K2_R1_130	Expenses of local KAU: social security tax and unemployment insurance premiums – social security tax is calculated by the employer in accordance with the law. Including social security tax on fringe benefits and on accrued vacation pay, as well as unemployment benefit at the rate established for employers. The sum of social security taxes of all local KAUs is equal to the enterprise's social security tax.	Positive integer	

Table K3. CONSENT TO COMMUNICATE THE LOCAL KAU ADDRESS DETAILS

After you have filled in data on a local KAU in tables K1 or K2, select an appropriate answer in the table below.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
010 / 1	Consent for data transmission – address details of local KAU	ENT_K3_010	Consent to data processing: address details of local KAU – if the Estonian Tax and Customs Board's employment register establishes a requirement to register the workplaces of all employees with the precision of settlement, in order to reduce the administrative burden, we ask your consent to transmit the address details of your local KAU to the Estonian Tax and Customs Board for prefilling the employment register. Only addresses of local KAUs are transmitted; other indicators such as economic activity, number of employed persons and hours worked, labour costs etc. are not communicated.	valik_jah_ei_1v	

Table zz. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE

Please estimate how much time you spent on filling out the questionnaire (incl. time spent on reading the instructions, collecting and preparing data). Record the total time spent by all employees.

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Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
/	Number of hours spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGTU NDI	Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data.	Positive integer	
/	Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGMI NUTIT	Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0-59.	Positive integer	