

Questionnaire manual: Economic activity

Questionnaire code: 14512025

Submitted in: Quarter 1 – 21.04.2025; Quarter 2 – 21.07.2025; Quarter 3 – 21.10.2025; Quarter 4 – 21.01.2026

Periodicity: Quarterly

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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 prefilled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections.

After correcting the data, save changes and check the questionnaire again. If there are no more mistakes, confirm and submit the data by clicking "Confirm" on the last page of the questionnaire. You will be displayed a message that the data have been submitted successfully. If you have any questions, please contact Statistics Estonia's customer service either by phone at +372 625 9300 (Mon–Thu 8:30–16:30, Fri 8:30–15:30) or by e-mail at klienditugi@stat.ee.

DATA COLLECTED WITH THE QUESTIONNAIRE

Table 1.1. TURNOVER CONSTRUCTION (in the Estonian Classification of Economic Activities (EMTAK), construction is in section F (41100 - 43999))

In economic activities **A0100-E39001, G45100-U99001** you need not fill in the table.

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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
1031 / 1	Turnover: construction - construction of buildings in Estonia and in foreign countries: new building construction	ENTQ_1 031_1	New building construction – building is a free-standing structure, which is permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls.	Positive integer	
D_41_1 / 1	Turnover: construction of buildings in Estonia and in foreign countries: repair and reconstruction activities	ENT_D_41_1_1	Repair and reconstruction of buildings – reconstruction of existing buildings for the purpose of modernisation, restoration, change of use, technological renovation, repair etc.	Positive integer	
1035 / 1	Turnover: construction - construction of civil engineering objects in Estonia and in foreign countries: new civil engineering	ENTQ_1 035_1	New civil engineering projects – civil engineering works are roads, railways, bridges, highways, tunnels, wharves, dams, communication and power lines, water, gas and waste water drain pipes, stadiums, etc.	Positive integer	
D_42_1 / 1	Turnover: construction – civil engineering in Estonia and in foreign countries: repair and reconstruction	ENT_D_42_1_1	Repair and reconstruction of civil engineering – reconstruction of existing civil engineering objects for the purpose of renovation, restoration, change of use, technological renovation, for maintenance etc..	Positive integer	

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1041 / 1	Turnover: construction in foreign countries: new building construction	ENTQ_1 041_1	New building construction – building is a free-standing structure, which is permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls	Positive integer	
1042 / 1	Turnover: construction in foreign countries: repair and reconstruction of buildings	ENTQ_1 042_1	Repair and reconstruction of buildings – reconstruction of existing buildings for the purpose of renovation, restoration, change of use, technological modernisation, maintenance etc.	Positive integer	
1045 / 1	Turnover: construction in foreign countries: new civil engineering projects	ENTQ_1 045_1	New civil engineering projects – civil engineering works are roads, railways, bridges, highways, tunnels, wharves, dams, communication and power lines, water, gas and waste water drain pipes, stadiums, etc.	Positive integer	
1046 / 1	Turnover: construction in foreign countries: repair and reconstruction of civil engineering objects	ENTQ_1 046_1	Repair and reconstruction of civil engineering objects – reconstruction of existing civil engineering objects for the purpose of renovation, restoration, change of use, technological modernisation, maintenance etc.	Positive integer	
1430 / 1	Turnover: other revenue, excl. construction	ENTQ_1 430F1	Other revenue – other entrepreneurial income (excluding construction). Other operating income, financial income and extraordinary income are not included.	Positive integer	

Table 1.1. TURNOVER WHOLESALE AND RETAIL TRADE. EMTAK - wholesale and retail trade is in section G (45100 - 47991).

In economic activities **A01100-F43999, H49101-U99001** you need not fill in the table.

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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
D_472 1_9 / 1	Turnover: retail sale of goods – food	ENT_D_4721_9_1	Food – all foodstuffs, nonalcoholic beverages and juices, pet food.	Positive integer	
D_472 5_2 / 1	Turnover: retail sale of goods – alcoholic beverages	ENT_D_4725_2_1	Alcoholic beverages – all alcoholic beverages, including beer and other low alcohol drinks.	Positive integer	
D_472 6 / 1	Turnover: retail sale of goods – tobacco products	ENT_D_4726_1	Tobacco products – cigarettes, cigarillos, tobacco.	Positive integer	
D_475 1_477 / 1	Turnover: retail sale of goods – clothing, footwear, textiles	ENT_D_4751_477_1	Clothing, footwear, textiles – clothing and fabrics, sportswear, accessories, footwear, sports footwear, underwear, hosiery etc.	Positive integer	
1090 / 1	Turnover: retail sale of goods – motor vehicles, parts thereof and accessories, automotive fuel	ENTQ_1 090_1	Motor vehicles, their parts and accessories, automotive fuel – motor vehicles of any type, trailers, mobile homes, spare parts and accessories; motor spirits, gasoline, diesel, motor oil, liquefied gas, excluding liquefied petroleum gas sold for the preparation of food and fuel.	Positive integer	
D_474 479 / 1	Turnover: retail sale of goods – other manufactured goods	ENT_D_474_479_1	Other manufactured goods – all manufactured goods n.e.c.	Positive integer	
1110 / 1	Turnover: wholesale trade	ENTQ_1 110_1	Wholesale trade and commission trade – resale and intermediation of goods to resellers: retailers, other	Positive integer	

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	and commission trade		wholesalers, manufacturing and merchandising firms, institutions, organisations and other independent economic entities, including leasing enterprises. In commission trade goods do not belong to commission agents, who should show <u>here only the commission fee.</u>		
D_452 / 1	Turnover: maintenance and repair of motor vehicles	ENT_D_452_1	Maintenance and repair of motor vehicles – maintenance and repair charges for motor vehicles, including the cost of spare parts and materials, Car wash, polishing, towing of motor vehicles etc. This class excludes retreading and rebuilding of rubber tyres.	Positive integer	
1430 / 1	Turnover: other revenue, excl. trade	ENTQ_1 430G1	Other revenue – other entrepreneurial income (excluding wholesale and retail trade). Other operating income, financial income and extraordinary income are not included.	Positive integer	

Table 1.1. TURNOVER ACCOMMODATION AND FOOD SERVICE ACTIVITIES (in the Estonian Classification of Economic Activities (EMTAK), accommodation and food service activities is in section I (55100 - 56301)

In economic activities **A01100-H53201, J58111-U99001** you need not fill in the table.

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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
D_55 / 1	Turnover: accommodation	ENT_D_55_1	Sales of accommodation services – including the cost of providing breakfast and other services if sold together with accommodation.	Positive integer	
D_56 / 1	Turnover: food service activities	ENT_D_56_1	Food and beverage service activities – selling of complete meals or drinks (merchandise and own production) fit for immediate consumption. Merchandise – goods purchased and held for resale without further processing.	Positive integer	
1430 / 1	Turnover: other revenue, excl. accommodation and food service activities	ENTQ_1 430I1	Other revenue – other entrepreneurial income (excluding accommodation and food services). Other operating income, financial income and extraordinary income are not included.	Positive integer	

Table 1.1. TURNOVER AGRICULTURE, FORESTRY AND FISHING (in the Estonian Classification of Economic Activities (EMTAK), agriculture, forestry and fishing is in section A (01100 - 03221)

In economic activities **B05101-U99001** you need not fill in the table.

Fill in the table the cost in column 1 and value of quantity in column 2 starting from row 1810. TO HELP, VAT return (KMD) data are displayed in the first row in column 2 Prefilled after VAT return (KMD) data have been submitted to the Tax and Customs Board. NB! Data submitted to the Tax and Customs Board may, but need not always coincide with data collected with the questionnaire (different definitions etc.).

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
1810 / 1	Turnover: cereals and legumes	ENTQ_1 810_1	Cost of cereals and legumes sold (whole numbers, in euros).	Positive integer	
1810 / 2	Cereals and legumes sold – quantity	ENTQ_1 810_2	Quantity of cereals and legumes sold (tonnes, with precision 0.001)	Positive real number (0,3)	
D_011 20 / 1	Turnover: rape and turnip rape	ENT_D_01120_1	Cost of rape seed sold (whole numbers, in euros).	Positive integer	

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D_011 20 / 2	Rape and turnip rape sold – quantity	ENT_D_01120_2	Quantity of rape seed sold (tonnes, with precision 0.001).	Positive real number (0,3)	
D_011 70 / 1	Turnover: potatoes	ENT_D_01170_1	Cost of potato sold (whole numbers, in euros).	Positive integer	
D_011 70 / 2	Potatoes sold – quantity	ENT_D_01170_2	Quantity of potato sold (for food, seed, for animal food and for further processing, tonnes, with precision 0.001)	Positive real number (0,3)	
D_011 8 / 1	Turnover: vegetables, total	ENT_D_0118_1	Cost of vegetables sold (whole numbers, in euros).	Positive integer	
D_011 8 / 2	Total vegetables sold – quantity	ENT_D_0118_2	Quantity of vegetables sold (tonnes, with precision 0.001).	Positive real number (0,3)	
D_012 9 / 1	Turnover: fruits and berries (including strawberries), total	ENT_D_0129_1	Cost of fruits and berries sold (whole numbers, in euros).	Positive integer	
D_012 9 / 2	Fruits and berries sold (including strawberries), total quantity	ENT_D_0129_2	Quantity of fruits and berries sold (tonnes, with precision 0.001).	Positive real number (0,3)	
D_011 114 / 1	Turnover: other crop production	ENT_D_011114_1	Cost of crop production (excluding cereals and legumes, rape seed, potato, vegetables, fruits and berries, whole numbers, in euros).	Positive integer	
D_76 / 1	Turnover: animal products (including animals for upbringing and slaughter)	ENT_D_76_1	Cost of other animal products sold (including animals for upbringing and slaughter) (whole numbers, in euros).	Positive integer	
1430 / 1	Turnover: other revenue	ENTQ_1430_1	Other revenue – other entrepreneurial income. Other operating income, financial income and extraordinary income are not included.	Positive integer	

Table 1.1. TURNOVER SERVICE ACTIVITIES (in the Estonian Classification of Economic Activities (EMTAK), service activities are in divisions 52, 53, 58-82, 85-96.

In economic activities **A01100-H51221, I55000-I56301, K64000-K66301, O84000-O84301, T97000-U99001** you need not fill in the table.

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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
D_52 / 1	Turnover: warehousing and support activities for transportation	ENT_D_52_1	Warehousing and support activities for transportation – operation of storage and warehouse facilities for all kinds of goods; operation of general merchandise warehouses and terminals; maintenance of roads, towing and road side assistance; operation of harbours and piers, waterway locks; navigation, pilotage and berthing activities; lighterage, salvage activities; ground service activities on airfields, airport and air-traffic-control activities; loading and unloading of goods or passengers' luggage irrespective of the mode of transport; stevedoring, forwarding of freight, brokerage, <u>goods-handling operations, activities of customs agents.</u>	Positive integer	
D_53 / 1	Turnover: postal and courier activities	ENT_D_53_1	Postal and courier activities – pickup, transport and delivery of letters, parcels etc., including regional postal and courier activities.	Positive integer	
1520 / 1	Turnover: publishing activities	ENTQ_1520_1	Publishing of books, periodicals, software and other publishing activities – publishing of periodicals, catalogues, address books, including software. Including all types of publishing (printed, electronic or audio format, internet publications, CD-ROM books as multimedia products), excluding motion picture post-production activities. Excluding publishing of motion pictures, video tapes and movies on DVD or similar media, the production of master copies for	Positive integer	

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			records or audio material, and the mass reproduction of recorded media.		
D_59 / 1	Turnover: motion picture, video and television programme production, sound recording and music publishing activities	ENT_D_59_1	Motion picture, video and television programme production, sound recording and music publishing activities – production of theatrical and non-theatrical motion pictures whether on film, video tape or disc for direct projection in cinemas 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	Programming and broadcasting activities – activities of creating content (including production of radio and television programmes), or acquiring the right to distribute content and subsequently broadcasting that content over-the-air (incl. via satellite), via a cable network or via internet. Data broadcasting integrated with radio and television broadcasting. This division excludes the distribution of cable and other subscription programming.	Positive integer	
D_61 / 1	Turnover: telecommunications services	ENT_D_61_1	Telecommunications – transmission of content, without being involved in its creation. This division includes both wireless and telecommunications (telephone, data communication, internet, cable, landline, network, satellite etc. telecommunications activities).	Positive integer	
D_62 / 1	Turnover: computer programming, consultancy and related activities	ENT_D_62_1	Computer programming, consultancy and related activities – writing, modifying, testing and supporting software; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer systems and/or data processing facilities; and other professional and technical computer-related activities.	Positive integer	
1570 / 1	Turnover: data processing and web hosting	ENTQ_1570_1	Data processing, web hosting and other related information service activities – hosting and data processing infrastructure and the related activities; activities of web search portals, activities of news agencies and all other information service activities. <u>Excluding activities of libraries and archives.</u>	Positive integer	
D_68 / 1	Turnover: real estate activities, renting of real estate, development of building projects	ENT_D_68_1	Real estate activities, incl. real estate management and development of building projects – 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). Also included here are development (as well as redevelopment) of building projects for self-owned residential and non-residential buildings or civil engineering works by bringing together financial, technical, and physical means to realise the building projects for later sale, and <u>subdividing and improving of self-owned land for later sale.</u>	Positive integer	
1590 / 1	Turnover: legal and accounting activities	ENTQ_1590_1	Legal activities, accounting, bookkeeping and auditing activities; tax consultancy – legal representation of one party's interest against another party whether or not before courts or other judicial bodies; preparation of legal documents; preparation of deeds, wills, trusts etc. as well as other activities of notaries, bailiffs, arbitrators, examiners and referees: <u>accounting and book-keeping services.</u>	Positive integer	
1600 / 1	Turnover: activities of head offices	ENTQ_1600_1	Activities of head offices – overseeing and managing of other units of the same company or enterprise. This class excludes <u>activities of holding companies.</u>	Positive integer	
D_702 / 1	Turnover: management consultancy	ENT_D_702_1	Management consultancy activities – the provision of advice, guidance and operational assistance to businesses and other organisations on management issues, public relations and communication; selling of trade marks and franchise agreements. This class excludes advertising agencies and media representation services, market research and public <u>opinion polling.</u>	Positive integer	
1620 / 1	Turnover: architectural and engineering activities	ENTQ_1620_1	Architectural and engineering activities, technical testing and analysis – architectural services, engineering services, drafting services, building inspection services and surveying and mapping services; physical, chemical, and other <u>analytical testing services.</u>	Positive integer	

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D_72 / 1	Turnover: scientific research and development services	ENT_D_72_1	Scientific research and development – basic research, applied research, experimental and development works on natural sciences and engineering. Research and experimental development on social sciences and humanities. <u>This class excludes market research.</u>	Positive integer	
1640 / 1	Turnover: advertising and market research	ENTQ_1_640_1	Advertising and market research – creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, internet or other media as well as the creation of stands and other display structures and sites. <u>Market research and public opinion polling.</u>	Positive integer	
D_74 / 1	Turnover: other professional, scientific and technical activities	ENT_D_74_1	Other professional, scientific and technical activities n.e.c. – specialised design services, photographic activities, translation and interpretation activities, weather forecasting activities, technical consulting, excluding architectural, engineering and management consultations.	Positive integer	
D_75 / 1	Turnover: veterinary activities	ENT_D_75_1	Veterinary activities – the provision of animal health care and control activities for farm animals or 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	Renting and leasing of motor vehicles, machinery, equipment, personal and household goods – 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 goods, recreational and sports goods, video tapes and disks, intellectual property products and other goods to households or industries. This class excludes financial leasing, renting of real estate, renting of equipment /transport equipment with operator /driver.	Positive integer	
D_78 / 1	Turnover: activities of employment placement agencies	ENT_D_78_1	Activities of employment placement agencies – listing of employment vacancies and referring or placing applicants for employment; personnel search, selection referral and placement activities, activities of casting agencies. This class <u>excludes activities of personal theatrical or artistic agents.</u>	Positive integer	
D_79 / 1	Turnover: tourism services	ENT_D_79_1	Travel agency and tour operator activities – selling of travel, tour, transportation and accommodation services to the general public and commercial clients; the activity of arranging and assembling tours that are sold through travel agencies or directly by agents; other travel related reservation services, including activities of tourist guides, <u>tourism promotion.</u>	Positive integer	
D_80 / 1	Turnover: security and investigation activities	ENT_D_80_1	Security and investigation activities – security-related services such as: 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 <u>monitoring these systems.</u>	Positive integer	
1700 / 1	Turnover: cleaning activities	ENTQ_1_700_1	Cleaning activities – the activities of general interior cleaning of all types of buildings, exterior cleaning of buildings, specialised cleaning activities for buildings or other specialised cleaning activities, cleaning of industrial machinery, cleaning of the inside of road and sea tankers, disinfecting and extermination activities for buildings and industrial machinery, bottle cleaning, street sweeping, snow and ice removal. This group excludes agricultural pest control, cleaning of new buildings immediately after completion, steam or sand cleaning of building exteriors; <u>carpet and rug shampooing and curtain cleaning.</u>	Positive integer	
1710 / 1	Turnover: combined facilities support activities, landscape service activities	ENTQ_1_710_1	Combined facilities support activities; landscape service activities – provision of a combination of support services; general interior cleaning, maintenance, trash disposal, guard and security, mail routing, reception, laundry and related services to support operations within facilities. Landscape service activities, excluding production and planting for commercial production of plants, trees; activities of forest tree nurseries; keeping the land in good environmental condition, construction activities for landscaping purposes, landscape design and architecture <u>activities.</u>	Positive integer	
D_82 / 1	Turnover: office administrative, office support and other business	ENT_D_82_1	Office administrative, office support and other business support activities – provision of a range of day-to-day office administrative services such as financial planning, billing and record keeping, personnel and physical distribution and	Positive integer	

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	support activities		logistics; organisation of conferences and fairs; activities of collection agencies, credit bureaus; packaging activities and other business support activities. Units classified in this division do not provide operating staff to carry out the <u>complete operations of a business</u> .		
D_85 / 1	Turnover: education activities	ENT_D_85_1	Education – education at any level or for any profession. The instructions may be oral or written and may be provided by radio, television, internet or via correspondence; including education by the different institutions in the regular school system at its different levels, adult education (driving schools, foreign language instruction, computer training, employment training etc.), literacy programmes etc.; military schools and academies, prison schools etc. at their respective levels. The section includes public as well as private education, instruction primarily concerned with sport and recreational activities such as tennis or golf and education support activities.	Positive integer	
1740 / 1	Turnover: human health and social work activities	ENTQ_1 740_1	Human health and social work activities – activities of hospitals, medical consultations, treatment activities in the field of general and specialised medicine; dental care; ambulance crew activities; activities of laboratories, as well as activities of health spas legally recognised to provide medical rehabilitation services and physiotherapy services. Residential nursing care activities; residential care activities for the elderly and disabled; homeless shelters, orphanages, women's shelters, medical rehabilitation centres; provision of social assistance services directly to those in need; child day-care services.	Positive integer	
1750 / 1	Turnover: arts, entertainment and recreation	ENTQ_1 750_1	Arts, entertainment and recreation – creative, arts and entertainment activities, copyright administration, activities of libraries, archives, museums and other cultural facilities; activities of botanical and zoological gardens and surveillance of nature reserves; gambling and betting activities, activities of sports clubs and teams, organisation of sports events; activities of amusement parks and theme parks, boat and yacht harbours; organisation of amusement and recreation events; other recreation activities. Excluded from this division are motion picture and video production and distribution, projection; production of radio and television programmes.	Positive integer	
1760 / 1	Turnover: repair and maintenance of computers, personal and household goods, and motor vehicles	ENTQ_1 760_1	Repair and maintenance of computers and personal and household goods and motor vehicles – repair and maintenance of computers and peripheral equipment (e.g. desktops, laptops, computer terminals, storage devices, and printers). Repair of communications equipment (e.g. fax machines, two-way radios), consumer electronics (e.g. radios and televisions), household appliances and home and garden equipment (e.g. lawnmowers and blowers), footwear and leather goods, furniture and home furnishings, clothing and clothing accessories, sports goods, musical instruments, hobby articles, and other personal and household goods. Maintenance and repair charges for motor vehicles, including the cost of spare parts and materials, washing, polishing, towing of motor vehicles, etc. Excluded are the repair of medical and diagnostic imaging equipment, measuring and surveying instruments, laboratory instruments, radar and sonar equipment, retreading and rebuilding of rubber tyres.	Positive integer	
D_96 / 1	Turnover: personal service activities	ENT_D_96_1	Personal service activities – 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 organisations, key duplication services; laminating maps with plastic.	Positive integer	
1430 / 1	Turnover: other revenue, excl. service activities	ENTQ_1 430JS1	Other revenue – other entrepreneurial income (excluding service activities). Other operating income, financial income and extraordinary income are not included.	Positive integer	
D_45_47 / 1	Turnover: wholesale and retail trade	ENT_D_45_47_1	Sale of goods – is included in other revenue. Wholesale and retail trade – sale of goods purchased for the purpose of reselling without transformation or after marking, packing and bottling.	Positive integer	

Table 1.1. TURNOVER TRANSPORT (in the Estonian Classification of Economic Activities (EMTAK), transport is in section H

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(49100 - 51221)

In economic activities **A01100-G47991**, **H52100-U99011** you need not fill in the table.

Turnover does not include operating subsidies.

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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
D_49_51_1 / 2	Turnover: transportation – transport of goods: international transportation services sold in Estonia	ENT_D_49_51_1_2	Turnover from transportation. Freight transport – transportation of chilled and frozen goods, liquids, gases, containers, bulk goods (e.g. cereals, flour, cement, sand, coal) etc. as part of regular and occasional services, towing and pushing services. International transportation services sold in Estonia – conveyance of passengers or goods across the Estonian national border (the contracting entity is in Estonia).	Positive integer	
D_49_51_1 / 3	Turnover: transportation – transport of goods : domestic transportation services sold in Estonia	ENT_D_49_51_1_3	Turnover from transportation services. Freight transport – transportation of chilled and frozen goods, liquids, gases, containers, bulk goods (e.g. cereals, flour, cement, sand, coal) etc. as part of regular and occasional services, towing and pushing services. National transportation services sold in Estonia – conveyance of passengers or goods across the Estonian national border (the contracting entity is in Estonia).	Positive integer	
D_49_51_1 / 4	Turnover: transportation – transport of goods: services sold in foreign countries	ENT_D_49_51_1_4	Turnover from transportation services. Freight transport – transportation of chilled and frozen goods, liquids, gases, containers, bulk goods (e.g. cereals, flour, cement, sand, coal) etc. as part of regular and occasional services, towing and pushing services. Services sold in foreign countries – the contracting entity is outside Estonia.	Positive integer	
D_49_51_2 / 2	Turnover: transportation – passenger transport: international transportation services sold in Estonia	ENT_D_49_51_2_2	Turnover from transportation services. Transport of passengers – carriage of passengers on scheduled international routes, passenger charter transport and other occasional services, taxi services (including income from franchises and taxi dispatch services). International transportation services sold in Estonia – conveyance of passengers or goods across the Estonian national border (the contracting entity is in Estonia).	Positive integer	
D_49_51_2 / 3	Turnover: transportation – passenger transport: domestic transportation services sold in Estonia	ENT_D_49_51_2_3	Turnover from transportation services. Transport of passengers – carriage of passengers on scheduled national, long-distance, special routes, passenger charter transport and other occasional services, taxi services (incl. income from franchises and taxi dispatch services). National transportation services sold in Estonia – conveyance of passengers or goods across the Estonian national border (the contracting entity is in Estonia).	Positive integer	
D_49_51_2 / 4	Turnover: transportation – passenger transport: services sold in foreign countries	ENT_D_49_51_2_4	Turnover from transportation services. Transport of passengers – carriage of passengers on scheduled international routes, passenger charter transport and other occasional services, taxi services (including income from franchises and taxi dispatch services). Services sold in foreign countries – the contracting entity is outside Estonia	Positive integer	
1175 / 2	Turnover: transportation services – transport of passengers on scheduled routes: international transportation services sold in Estonia	ENTQ_1175_2	Turnover from transportation: Transport of passengers on scheduled routes – international passenger transport on scheduled routes. International transportation services sold in Estonia – conveyance of passengers or goods across the Estonian national border (the contracting entity is in Estonia).	Positive integer	
1175 / 3	Turnover: transportation services – transport of	ENTQ_1175_3	Turnover from transportation: Transport of passengers on scheduled routes – scheduled passenger transport on local and special routes. National transportation services sold in Estonia – conveyance of passengers or goods across the	Positive integer	

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	passengers on scheduled routes: domestic transportation services sold in Estonia		Estonian national border (the contracting entity is in Estonia).		
1175 / 4	Turnover: transportation services – transport of passengers on scheduled routes: services sold in foreign countries	ENTQ_1 175_4	Turnover from transportation: Transport of passengers on scheduled routes – scheduled passenger transport on international routes. Services sold in foreign countries – the contracting entity is outside Estonia	Positive integer	
1430 / 1	Turnover: other revenue, excl. transport	ENTQ_1 430H1	Other revenue – other entrepreneurial income (excluding transportation). Other operating income, financial income and extraordinary income are not included.	Positive integer	

Table 1.1. TURNOVER MANUFACTURING, ENERGY AND WATER SUPPLY (in the Estonian Classification of Economic Activities (EMTAK), manufacturing, energy and water supply are in sections B to E (05100 - 39001)

In economic activities **A01100-A03221**, **F41100-U99001** you need not fill in the table.

TO HELP, VAT return (KMD) data are displayed in the first row column 2 You need not fill in or correct the column. Prefilled after VAT return (KMD) data have been submitted to the Tax and Customs Board. NB! Data submitted to the Tax and Customs Board may, but need not always coincide with data collected with the questionnaire (different versions etc.).

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_10_35 / 1	Turnover: industrial sales	ENT_D_10_35_1	Industrial sales – the cost of production and services of industrial type which were produced by the enterprise and which have been sold and delivered to the purchaser in the reference period regardless of the time when the payment for the production was received (including electricity and heat). Calculated at selling prices, excluding VAT and excises. Internal turnover is not included. Turnover and industrial sales should be equal to the sum of respective monthly variables of the quarter in the questionnaire “Industry”	Positive integer	
1430 / 1	Turnover: other revenue, excl. manufacturing	ENTQ_1 430BE1	Other revenue – other entrepreneurial income (excluding manufacturing). Other operating income, financial income and extraordinary income are not included.	Positive integer	

Table 1.2. OPERATING SUBSIDIES

In economic activities **A01100-C33201**, **E36000-G47991**, **K64000-K66301** you need not fill in the table.

To be filled in by service and transport enterprises.

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_020 / 1	Grants related to income	ENT_C_020	Grants related to income – grants from general government or local budgets or from the Institutions of the European Union to compensate for miscellaneous operating expenses, including EAS project grants (export, marketing, 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	Positive integer	

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			Environmental Investment Centre; ARIB export support; subsidies for regular public transport services. Not included are grants related to assets, forgivable loans and non-monetary grants.		
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Table 1.3. COSTS OF SELLING GOODS, PRODUCTS AND SERVICES AND MISCELLANEOUS OPERATING EXPENSES

Construction enterprises! Fill in payments to subcontractors starting from row C_260.

TO HELP, tax return data on income and social tax, contributions to a mandatory funded pension and unemployment insurance premiums (TSD) are displayed in column 2.

Prefilled after VAT return (KMD) data have been submitted to the Tax and Customs Board. NB! NB! to the Tax and Customs Board. Data submitted to the Tax and Customs Board may, but need not always coincide with data collected with the questionnaire (different definitions etc.).

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_440 / 1	Costs: personnel expenses – wages and salaries	ENT_C_440	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 (recognised in the period of incurring the holiday liability), 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; mandatory funded pension contributions; other personnel expenses (regular payments to members of the management board / board members for working for the company). Wages and salaries do not include dividends or payments for agency workers.	Positive integer	
C_450 / 1	Costs: personnel expenses – social security tax and unemployment insurance premiums paid by employers	ENT_C_450	Social security costs and unemployment insurance premiums paid by employers – social tax (for pension insurance and national health insurance) and unemployment insurance premium at the established rate. Including social tax on fringe benefits and on accrued vacation pay.	Positive integer	
2041 / 1	Costs: goods and services purchased for resale in the same condition as received	ENTQ_2041_1	Goods and services purchased for resale – acquisition cost of goods and services sold. Includes goods and services purchased for resale and sold without further processing (electricity, heat, package tours, tickets etc.) and real estate, as well as materials and supplies sold. Excludes raw materials, materials and intermediate goods (shown on the row “Raw materials, materials, supplies and intermediate goods”), electricity, heat and fuel for own consumption (shown on the row “Other expenses n.e.c.”). The goods held for commission sale are not recognised as goods resold. The cost of fixed assets sold is not included in the cost of goods.	Positive integer	
C_210 / 1	Costs: raw materials, supplies and intermediate goods, total	ENT_C_210	Raw material, materials, supplies and intermediate goods – raw materials, materials, supplies, 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. Not included here is the cost of any type of fuel (including automotive fuel) and electricity for own use, including for heat generation.	Positive integer	
2075 / 1	Costs: other expenses n.e.c.	ENTQ_2075_1	Other expenses – consumption of services, miscellaneous operating expenses, depreciation, change in inventories of finished goods and work in progress, state and local taxes. Including any type of fuel (including automotive fuel) and electricity for own use, including for heat generation. Excluding work performed by the undertaking for its own purpose and capitalised.	Positive integer	
C_260 / 1	Costs: payments to subcontractors for construction activities	ENT_C_260	Payments to subcontractors – contractual payments for subcontracted construction activities (new construction, repair and reconstruction).	Positive integer	A01100-E39001, G45111-U99001

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C_265 / 1	Costs: payments to subcontractors for construction works in buildings	ENT_C_265	Payments to subcontractors for construction activities in buildings – payments for construction works carried out as part of subcontracting (new construction, repair and reconstruction) in buildings in Estonia and in foreign countries. Including installation of equipment in buildings as part of subcontracting.	Positive integer	A01100-E39001, G45111-U99001
C_270 / 1	Costs: payments to subcontractors for construction activities in foreign countries	ENT_C_270	Payments to subcontractors for construction activities in foreign countries – payments for construction activities carried out as part of subcontracting in foreign countries, including foreign embassy buildings in Estonia..	Positive integer	A01100-E39001, G45111-U99001
2031 / 1	Turnover: payments to subcontractors for construction activities in foreign countries – buildings	ENTQ_2031_1		Positive integer	A01100-E39001, G45111-U99001
C_040 / 1	Work performed by the undertaking for its own purpose and capitalised	ENT_C_040	Cost of construction/repair activities for own use (not included in "Total costs") in the period.	Positive integer	A01100-E39001, G45111-U99001
2090 / 1	Work performed by the undertaking for its own purpose and capitalised: repair and reconstruction works	ENTQ_2090_1	Costs of construction activities for own use. Repair and reconstruction activities – reconstruction of existing objects for the purpose of modernisation, change of use, technological renovation, restoration, repair etc.	Positive integer	A01100-E39001, G45111-U99001

Table 1.4. INVENTORIES

If the questionnaire is filled in online, column 2 is prefilled with data from the previous quarter's questionnaire column 1 "At the end of the period". Please double check the prefilled fields and correct where necessary.

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_051 / 1	Inventories: raw materials and materials – at the end of the reference period	ENT_I_051_1	Raw materials and materials at the end of the period – raw materials or supplies used in the production process. Purchased materials and intermediate goods, structures and details, packaging materials, fuel, building materials, spare parts and other production supplies. Measured at the acquisition cost.	Positive integer	
I_051 / 2	Inventories: raw materials and materials – at the end of the previous reference period	ENT_I_051_2	Raw materials and supplies at the beginning of the period – raw materials and supplies used in the production process. Purchased materials and intermediate goods, structures and details, packaging materials, fuel, building materials, spare parts and other production supplies. Measured at the acquisition cost.	Positive integer	
I_052 / 1	Inventories: work in progress – at the end of the reference period	ENT_I_052_1	Work in progress at the end of the period – products or services still in the production process and not ready for sale. Works in progress in primary and ancillary production, costs of works or services and own intermediate products, as well as repair works in progress at the actual 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 at the beginning of the period – goods or services still in the production process and not ready for sale. Works in progress in primary and ancillary production, costs of works or services and own intermediate products, as well as repair works in progress at the actual production cost.	Positive integer	
I_053 / 1	Inventories: finished goods – at the end of the reference period	ENT_I_053_1	Finished goods at the end of the period – measured at the actual production cost.	Positive integer	
I_053 / 2	Inventories: finished goods – at the end of the	ENT_I_053_2	Finished goods at the beginning of the period – measured at the actual production cost.	Positive integer	

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	previous reference period				
I_054 / 1	Inventories: goods purchased for resale in the same condition as received – at the end of the reference period	ENT_I_054_1	Goods purchased for resale at the end of the period – goods purchased for resale at the acquisition cost. In case of discount, at actual (discounted) cost. Excluding goods on commission.	Positive integer	
I_054 / 2	Inventories: goods purchased for resale in the same condition as received – at the end of the previous reference period	ENT_I_054_2	Goods purchased for resale in the same condition as received at the end of the period – goods purchased for resale at the acquisition cost. In case of discounts, at the actual (discounted) cost. Excluding goods on commission.	Positive integer	
I_055 / 1	Inventories: prepayments to suppliers – at the end of the reference period	ENT_I_055_1	Prepayments to suppliers at the end of the period – prepayments to suppliers for goods, supplies and raw materials. These prepayments are not included in the reference quarter's expenses. Prepayments for property, plant and equipment and for intangible assets are not included.	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 beginning of the period – prepayments to suppliers for goods, supplies and raw materials. These prepayments are not included in the reference quarter's expenses. Prepayments for property, plant and equipment and for intangible assets are not included.	Positive integer	

Table 1.4.1. BIOLOGICAL (CONSUMABLE) ASSETS

In economic activities **B05101-U99001** you need not fill in 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
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 disposed of during the enterprise's normal business-cycle. These are mainly consumable biological 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 disposed of during the enterprise's normal business-cycle. These are mainly consumable biological assets such as forest grown with the purpose of felling, beef cattle and fish from fisheries. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	

Table 2.1. INVESTMENT (INCL. FINANCIAL LEASE)

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_150_3 / 1	Investment in property, plant and equipment: buildings and structures	ENT_H_150_3	Acquisition of buildings and structures – the acquisition cost of buildings and structures, cost of new construction and reconstruction, including acquisition of new buildings and expenditures that significantly increase the service life of the building, increase the production potential or reduce the	Positive integer	

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			<u>maintenance costs.</u>		
H_150_4 / 1	Property, plant and equipment: transport equipment: investments	ENT_H_150_4	Transport equipment – vehicles for the transport of passengers and goods.	Positive integer	
H_150_6 / 1	Property, plant and equipment: machinery and equipment – computers and computer systems: investments	ENT_H_150_6	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_150_2 / 1	Property, plant and equipment: land — investments	ENT_H_150_2	Land – acquisition cost of land, as well as expenditure on land improvement and land readjustment.	Positive integer	
4047 / 1	Property, plant, and equipment: land - land improvement: investments	ENTQ_4_047_1	Land improvement and land readjustment expenses, whether or not the expenses involve land increases; costs of drainage and flood control projects, dams and ditches that are part of such projects; deforestation, forest management and afforestation costs.	Positive integer	
H_150_7 / 1	Property, plant and equipment: machinery and equipment – other machinery and equipment: investments	ENT_H_150_7	Other machinery and equipment – other machinery, equipment, inventory registered as fixed assets, n.e.c.	Positive integer	

Table 2.2. INVESTMENT IN BIOLOGICAL (CONSUMABLE) ASSETS

In economic activities **B05101-U99001** you need not fill in 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
4051 / 1	Biological (productive) assets, total: plantations (except forest plantations) and grasslands – investments	ENTQ_4_051_1	Plantations (except forest plantations) and grasslands – planting and cultivation of fruit and berry plantations prior to maturity (in case of more than one year until harvesting). Costs of sowing and establishing grasslands.	Positive integer	
H_150_19 / 1	Biological (productive) assets: forest – investments	ENT_H_150_19	Forest – standing timber recognised as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to recognise it as fixed asset or current asset. Investments are calculated by adding up the acquisitions and additions, reclassifications from prepayments.	Positive integer	
H_150_17 / 1	Biological (productive) assets: animals – investments	ENT_H_150_17	Animal assets – animals classified as productive biological assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets. Investments are calculated by adding up the acquisitions and additions, reclassifications from prepayments.	Positive integer	

Table 2.3. SALE OF PROPERTY, PLANT AND EQUIPMENT AND INVESTMENT PROPERTIES

Row code/ column	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or	You need not fill in the value:
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code				list/ classification name	period, economic activity
4080 / 1	Total sales of property, plant, and equipment and investment properties	ENTQ_4 080_1	Total sales of property, plant and equipment and investment properties – cost of property, plant and equipment and investment properties sold in the reference period, at selling price, VAT exclusive. For persons not liable to value added tax, VAT is included in the selling price.	Positive integer	

Table 2.4. SALE OF BIOLOGICAL (CONSUMABLE) ASSETS

In economic activities **B05101-U99001** you need not fill in 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
H_140 _13 / 1	Biological (productive) assets, total: fixed assets sold at selling prices	ENT_H_ 140_13	Cost of fixed assets sold at selling prices, VAT exclusive. Biological assets are living animals or plants. Biological (productive) assets – fixed assets usually include productive biological assets such as domestic animals and poultry, fish in fish farms, plantations and trees in a forest. 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".	Positive integer	

Table 3. EMPLOYMENT, HOURS WORKED

TO HELP, tax return data on income and social tax, contributions to a mandatory funded pension and unemployment insurance premiums (TSD) are displayed in column 2. Prefilled after TSD data have been submitted to the Tax and Customs Board.NB! Data submitted to the Tax and Customs Board may, but need not always coincide with data collected with the questionnaire (different definitions etc.).In row b_070 Hours worked, fill in thousand hours with one decimal place. For example: If the number of persons employed is 1, then the number of hours worked is 0.5.

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	Quarterly 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 (sales representatives, 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_070 / 1	Number of hours worked	ENT_B_ 070	Hours worked (thousand hours with one decimal place) – total number of hours actually worked by all employees. Overtime is also included. Not included are paid hours of work when the employee did not actually work (holiday, sick leave etc.). If the exact number of hours actually worked is not known, it may be calculated on the basis of standard working hours + overtime - absences. Employee is a person on the payroll. Employees do not include manpower supplied by another enterprise (are paid by that enterprise) who are working (temporarily) in the observation unit.	Positive real number (0,3)	

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Table 4. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)

The table need not be filled in period(s) 2025-I, 2025-III, 2025-IV.

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.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet 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	

Table Y2. Overall assessment on the questionnaire

The table need not be filled in period(s) 2025-I, 2025-III, 2025-IV.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
/	Overall assessment on the ease of completing the questionnaire	TAGASI SY_1		rahulolu_v ga_lihtne_v aga_keeruli ne_5L	

Table Y3. Suggestions and comments

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You neet not fill in the value: period, economic activity
/	Suggestions and comments	TAGASI S_TESS T		Text	