

INSTITUTO NACIONAL DE ESTADISTICA



Annual Trade Survey

Methodological notes

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Objectives

The main objective of the Annual Trade Survey is to study the structural and economic characteristics of the companies that carry out trade activities.

To this end, information regarding the different characteristics of the companies is gathered, including main activity, legal nature, activity period, locales, variables regarding the structure of employment and accounting data, such as purchases and expenses, income, capital operations and taxes.

The information obtained must fulfil a set of basic requirements, such as being comparable on an international level, covering the information needs demanded by the different statistics users, and being a useful instrument for the National Accounts. Moreover, it will serve as a framework to update short-term indicators and to study the transformations operated in the sector.

Lastly, according to European Union Council Regulation no. 295/2008, regarding the structural statistics of companies, all Member States must supply information on structural and economic variables of trade companies.

This regulation establishes two types of statistical operation for the analysis of the trade sector: operations of an annual nature that provide information referring to the whole of the sector (section G of the National Classification of Economic Activities, CNAE-2009), and statistics with a multiannual periodicity in which the peculiarities of each of the three trade divisions are analysed comprehensively.

Another objective is to assess the quality of the directories used in the surveys, and the appropriateness of the questionnaires with regard to the reality of the sector studied.

Scope

The scope of the survey is defined with regard to the population researched, time, and space.

Population scope

The target population of the Annual Trade Survey is comprised of those companies whose main activity is described in section G of the National Classification of Economic Activities (CNAE-2009), which includes the following divisions and groups:

45 Sale and repair of motor vehicles and motorcycles

This division comprises all those activities (except the manufacture and rental activities) relating to motor vehicles and motorcycles, including lorries and heavy vehicles, such as the wholesale and retail of new and second-hand vehicles, the repair and maintenance of vehicles and the wholesale and retail of spare parts and accessories of motor vehicles and motorcycles. It also includes those activities of trade intermediaries in wholesale and retail of vehicles, wholesale auctions of automobiles and online wholesale activities.

This division also includes activities such as the washing and polishing of vehicles, etc.

This division does not include the retail of fuels and lubricating or refrigerating products for automobiles, or the rental of motor vehicles or motorcycles.

45.1 Sale of motor vehicles

45.11 Sale of automobiles and light motor vehicles

This class includes:

- wholesale and retail trade of new and second-hand vehicles:

- motor vehicles for passengers, including specialised vehicles (ambulances, minibuses, etc.) (weighing no more than 3.5 tonnes)

This class also includes:

- the wholesale and retail trade of all-terrain vehicles (weighing no more than 3.5 tonnes)

This class excludes:

- the wholesale and retail trade of spare parts and accessories for motor vehicles (see 45.3)
- the rental of motor vehicles with drivers (see 49.3)
- the rental of motor vehicles without drivers (see 77.1)

45.19 Sale of other motor vehicles

This class includes:

- the wholesale and retail trade of new and second-hand vehicles:

- lorries, trailers and semi-trailers
- camping vehicles, such as caravans and campers

This class also includes:

- the wholesale and retail trade of all-terrain vehicles (weighing no more than 3.5 tonnes)

This class excludes:

- the wholesale and retail trade of spare parts and accessories for motor vehicles (see 45.3)
- the rental of lorries with drivers (see 49.41)
- the rental of lorries without drivers (see 77.12)

45.2 Maintenance and repair of motor vehicles

45.20 Maintenance and repair of motor vehicles

This class includes:

- the maintenance and repair of motor vehicles:
 - mechanical repairs
 - electrical repairs
 - the repair of electronic injection systems
 - everyday maintenance
 - the repair of car bodies
 - the repair of motor vehicle accessories
 - washing, polishing, etc.
 - painting
 - the repair of windshields and windows
 - the repair of motor vehicle seats
- the repair, installation and substitution of tyres and tubes
- anti-rust treatment
- the installation of spare parts and accessories outside of the manufacturing process

This class excludes:

- tyre retubing (see 22.11)

45.3 Trade of motor vehicle spare parts and accessories

This group comprises wholesale and retail trade of all types of spare parts, components, supplies, tools and accessories for motor vehicles, such as:

- tyres and air tubes for covers
- spark plugs, batteries, lighting equipment and electrical pieces

45.31 Wholesale trade of spare parts and accessories for motor vehicles

45.32 Retail trade of spare parts and accessories for motor vehicles

This class excludes:

- the retail trade of fuels for automobiles (see 47.30)

45.4 Sale, maintenance and repair of motorcycles and related spare parts and accessories

45.40 Sale, maintenance and repair of motorcycles and related spare parts and accessories

This class includes:

- the wholesale and retail trade of motorcycles, including mopeds
- the wholesale and retail trade of spare parts and accessories for motorcycles (including trade by intermediaries and by post)
- the maintenance and repair of motorcycles

This class excludes:

- the wholesale trade of bicycles and their spare parts and accessories (see 46.49)
 - - the retail trade of bicycles and their spare parts and accessories (see 47.64)
- the rental of motorcycles (see 77.39)
- the repair and maintenance of bicycles (see 95.29)

46 Wholesale trade and trade intermediaries, except of motor vehicles and motorcycles

This division includes the wholesale trade by ones own or by third parties (trade intermediaries) related to domestic wholesale trade, as well as the international wholesale trade (imports/exports).

This division excludes:

- the wholesale trade of vehicles, caravans and motorcycles (see 45.1 and 45.4)
- the wholesale trade of accessories for motor vehicles (see 45.31 and 45.40)
 - - the rental of goods (see division 77)
- the packaging of solid merchandise and the bottling of liquid or gaseous merchandise, including mixing and filtering by third parties (see 82.92)

46.1 Trade intermediaries

This group includes:

- the activities of intermediaries, freight channels and the remaining wholesalers that trade using others
 - - the activities of those dedicated to contacting buyers and sellers or that undertake commercial operations in the name of a mandator, even online

This group also covers:

- the activities of wholesale auction companies, even online wholesale auctions

46.11 Intermediaries involved in the trade of agrarian raw materials, live animals, textile raw materials and semi-finished goods

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

46.12 Intermediaries involved in the trade of fuels, minerals, metals and industrial chemical products

This class includes trade intermediaries in:

- fuels, minerals, metals and industrial chemical products, including fertilisers

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

46.13 Intermediaries involved in the trade of timber and building materials

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
 - retail trade by intermediaries not carried out in establishments (see 47.99)

46.14 Intermediaries involved in the trade of machinery, industrial equipment, ships and aircraft

This class includes trade intermediaries in:

- machinery, including office equipment and computers, industrial equipment, ships and aircraft

This class excludes:

- the activities of intermediaries for motor vehicles (see 45.1)
- the auctions of motor vehicles (see 45.1)
- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

46.15 Intermediaries involved in the trade of furniture, household goods and hardware

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

46.16 Intermediaries involved in the trade of textiles, clothing, furs, footwear and leather goods

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

46.17 Intermediaries involved in the trade of food, beverages and tobacco

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

46.18 Specialised intermediaries involved in the trade of other specific products

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)
- the activities of insurance agents (see 66.22)
- the activities of real estate agents (see 68.31)

46.19 Intermediaries involved in the trade of different products

This class excludes:

- wholesale trade on one's own (see 46.2 to 46.9)
- retail trade by intermediaries not carried out in establishments (see 47.99)

46.2 Wholesale of agrarian raw materials and live animals

46.21 Wholesale of grains, leaf tobacco, seeds and animal feeds

This class includes:

- the wholesale trade of grains and seeds
- the wholesale trade of oleaginous fruits
- the wholesale trade of unprocessed tobacco
- the wholesale trade of animal feeds and agrarian raw materials n.e.c.

This class excludes:

- the wholesale trade of textile fibres (see 46.76)

46.22 Wholesale trade of flowers and plants

This class includes:

- the wholesale trade of flowers, plants and bulbs

46.23 Wholesale trade of live animals

46.24 Wholesale trade of hides, skins and leather

46.3 Wholesale trade of food products, beverages and tobacco

46.31 Wholesale trade of fruit and vegetables

This class includes:

- the wholesale trade of fresh fruit and vegetables
- the wholesale trade of fruit and vegetables in tins

46.32 Wholesale trade of meat and meat products

46.33 Wholesale trade of dairy products, eggs, and edible oils and fats

This class includes:

- the wholesale trade of dairy products
- the wholesale trade of eggs and egg-based products
- the wholesale trade of edible, animal and vegetable-origin oils and fats

46.34 Wholesale trade of beverages

This class includes:

- the wholesale trade of alcoholic beverages
- the wholesale trade of non-alcoholic beverages

This class also includes:

- the purchase and bottling, without transformation, of wine on tap

This class excludes:

- the mixture of wine or distilled alcoholic beverages (see 11.01 and 11.02)

46.35 Wholesale trade of tobacco products

46.36 Wholesale trade of sugar, chocolate and confectionery

This class includes:

- the wholesale trade of sugar, chocolate and confectionery
- the wholesale trade of bread products

46.37 Wholesale trade of coffee, tea, cocoa and spices

46.38 Wholesale trade of other food, including fish, crustaceans and molluscs

This class also includes:

- the wholesale trade of food products for pets

46.39 Non-specialized wholesale trade of food products, beverages and tobacco

46.4 Wholesale trade of household goods

This group includes the wholesale trade of items for domestic (household) use, including textiles

46.41 Wholesale trade of textiles

This class includes:

- the wholesale trade of thread
- the wholesale trade of fabrics
- the wholesale trade of white clothing, etc.
- the wholesale trade of haberdashery items: needles, sewing thread, etc.

This class excludes:

- the wholesale trade of textile fibres (see 46.76)

46.42 Wholesale trade of clothing and footwear

This class includes:

- the wholesale trade of clothing, including sports clothing
- the wholesale trade of clothing accessories, such as gloves, ties and braces
- the wholesale trade of footwear
- the wholesale trade of fur items
- the wholesale trade of umbrellas

This class excludes:

- the wholesale trade of jewellery (see 46.48)
- the wholesale trade of leather items (see 46.49)
- the wholesale trade of special sports footwear, such as ski boots (see 46.49)

46.43 Wholesale trade of electrical household appliances

This class includes:

- the wholesale trade of electrical household appliances
- the wholesale trade of radio and television devices
- the wholesale trade of photographic and optical products
- the wholesale trade of electrical heating devices
- the wholesale trade of recorded audio and video tapes, CDs and DVDs

This class excludes:

- the wholesale trade of virgin audio and video tapes, CDs and DVDs (see 46.52)
- the wholesale trade of sewing machines (see 46.64)

46.44 Wholesale trade of china, glassware and cleaning items

This class includes:

- the wholesale trade of china and glassware
- the wholesale trade of cleaning items

46.45 Wholesale trade of drugstore and cosmetic products

This class includes:

- the wholesale trade of drugstore, beauty products and soaps

46.46 Wholesale trade of pharmaceutical products

This class includes:

- the wholesale trade of pharmaceutical products and medical items

46.47 Wholesale trade of furniture, rugs and lighting appliances

This class includes:

- the wholesale trade of furniture
- the wholesale trade of rugs
- the wholesale trade of lighting appliances

This class excludes:

- the wholesale trade of office furniture (see 46.65)

46.48 Wholesale trade of clocks and jewellery

46.49 Wholesale trade of other household goods

This class includes:

- the wholesale trade of wooden items, wickerwork, cork, etc.
- the wholesale trade of bicycles and bicycle spare parts and accessories
- the wholesale trade of desk material (stationery), books, magazines and newspapers
- the wholesale trade of leather items and travel accessories
- the wholesale trade of musical instruments
- the wholesale trade of games and toys
- the wholesale trade of sporting goods, including special sporting footwear, such as ski boots

46.5 Wholesale trade of equipment for information and communications technologies

This group includes the wholesale trade of equipment related to information and communications technologies (ICT), that is, computers, equipment and components for telecommunications.

46.51 Wholesale trade of computers, computer peripheral equipment and software

This class includes:

- the wholesale trade of computers and peripherals
- the wholesale trade of computer programmes (software)

This class excludes:

- the wholesale trade of electronic components (see 46.52)
- the wholesale trade of office machines and equipment (except computers and peripherals) (see 46.66)

46.52 Wholesale trade of electronic and telecommunications equipment and components

This class includes:

- the wholesale trade of electronic valves and tubes
- the wholesale trade of semiconductors
- the wholesale trade of microchips and integrated circuits
- the wholesale trade of printed circuits
- the wholesale trade of virgin audio and video tapes, magnetic discs and optical disks (CD, DVD)
- the wholesale trade of telephone and communications equipment

This class excludes:

- the wholesale trade of recorded audio and video tapes, CDs and DVDs (see 46.43)
- the wholesale trade of computers and peripherals (see 46.51)

46.6 Wholesale trade of other machinery, equipment and supplies

This group includes the wholesale trade of machinery and specialised equipment for all types of industry, and general-use machinery.

46.61 Wholesale trade of agricultural machinery, equipment and supplies

This class includes:

- the wholesale trade of agrarian machinery and equipment
 - ploughs, manure spreaders, seeders
 - harvesters
 - threshers
 - milking machines
 - machines and devices for poultry farming and apiculture
 - tractors used in agriculture and in forestry

This class also includes:

the wholesale trade of lawnmowers of all types

46.62 Wholesale trade of machine-tools

This class includes:

- the wholesale trade of machine-tools of all types and for any material

This class also includes:

- the wholesale trade of computer-controlled machine-tools

46.63 Wholesale trade of machinery for mining, construction and civil engineering

46.64 Wholesale trade of machinery for the textile industry and of sewing and knitting machines

This class also includes:

- the wholesale trade of computer-controlled machinery for the textile and sewing and knitting machine industry

46.65 Wholesale trade of office furniture

This class includes:

- the wholesale trade services relating to:
 - goods whose manufacture is classified in class 31.01 (Manufacture of office and trade establishment furniture)

46.66 Wholesale trade of other office machinery and equipment

This class includes:

- the wholesale trade of office machines and equipment (except computers and peripherals)

This class excludes:

- the wholesale trade of computers and peripherals (see 46.51)
- the wholesale trade of electronic components, telephones and other communication equipment (see 46.52)

46.69 Wholesale trade of other machinery and equipment

This class includes:

- the wholesale trade of transport equipment, excluding motor vehicles, motorcycles and bicycles
- the wholesale trade of continuous flow production robots
- the wholesale trade of cables, switches and other installation equipment for industrial use
- the wholesale trade of other electrical material, such as electrical motors and transformers
- the wholesale trade of other machinery n.e.c. for industry (except the mining, construction, civil engineering and textile industries), trade and navigation and other services

This class also includes:

- the wholesale trade of measuring instruments and equipment

This class excludes:

- the wholesale trade of vehicles, trailers and caravans (see 45.1)
- the wholesale trade of parts for motor vehicles (see 45.31)
- the wholesale trade of motorcycles (see 45.40)
- the wholesale trade of bicycles (see 46.49)

46.7 Other specialised wholesale trade

This group includes other specialised wholesale trade activities not included in other groups in this division. This includes the wholesale trade of intermediate products, except agrarian products, that are not usually for household use

46.71 Wholesale trade of solid, liquid and gaseous fuels and similar products

This class includes:

- the wholesale trade of fuels, fats, lubricants and oils, such as:
 - coal, soft coal, coke, firewood for heating, naphta
 - crude oil, gasoil, fueloil, petrol, gasoil for heating, kerosene
 - liquefied petroleum gases, butane and propane gas
 - lubricating oils and fats, petroleum refinery products

46.72 Wholesale trade of metals and metal ores

This class includes:

- the wholesale trade of ferrous and non-ferrous metal ores
- the wholesale trade of ferrous and non-ferrous metals in primary form
- the wholesale trade of semi-finished ferrous and non-ferrous metal products n.e.c.
- the wholesale trade of gold and other precious metals

This class excludes:

- the wholesale trade of scrap metal (see 46.77)

46.73 Wholesale trade of wood, construction materials and sanitation equipment

This class includes:

- the wholesale trade of unprocessed wood
- the wholesale trade of products from the first transformation of wood
- the wholesale trade of paints and varnishes
- the wholesale trade of construction materials:
 - sand, gravel
- the wholesale trade of wallpaper and floor coverings
- the wholesale trade of plate glass
- the wholesale trade of sanitation articles:
 - bathtubs, sinks, toilets and other sanitation articles
- the wholesale trade of prefabricated buildings

46.74 Wholesale trade of hardware, plumbing and heating equipment and supplies

This class includes:

- the wholesale trade of hardware and locks
- the wholesale trade of fixed installation elements in buildings and their accessories
- the wholesale trade of water heaters
- the wholesale trade of equipment for installing sanitation items:
 - tubes, pipelines, accessories, faucets, gaskets, connections, cork pipelines, etc.
- the wholesale trade of tools such as hammers, saws, screwdrivers and other manual tools

46.75 Wholesale trade of chemical products

This class includes:

- the wholesale trade of industrial chemical products:
 - aniline, printing ink, essential oils, industrial gases, synthetic glues, colouring, synthetic resin, methanol, paraffin, flavouring and flavour enhancers, soda, industrial salt, acids and sulphurs, start derivatives, etc.
- the wholesale trade of fertilisers and agro-chemical products

46.76 Wholesale trade of other semi-finished products

This class includes:

- the wholesale trade of plastic materials in primary forms
- the wholesale trade of cork
- the wholesale trade of textile fibres, etc.
- the wholesale trade of unprocessed paper
- the wholesale trade of precious gemstones

46.77 Wholesale trade of scrap and waste products

This class includes:

- the wholesale trade of metallic and non-metallic waste and scrap, as well as materials for recycling, including the collection, classification, separation, breakdown of used goods, such as automobiles, for the purpose of obtaining reusable parts, (re-) packaging, storage and distribution, but without a true transformation process. Moreover, the waste purchased and sold continues to have value.

This class also includes:

- the breakdown of automobiles, computers, televisions and other equipment for obtaining and reselling pieces that might be reused

This class excludes:

- the collection of household and industrial waste (see 38.1)
- the processing of waste for its elimination, and not for its subsequent use in an industrial manufacturing process (see 38.2)
- the processing of waste, scrap and other items for obtaining a secondary raw material when a true transformation process is necessary (the resulting secondary raw material is apt for direct use in an industrial manufacturing process, but does not constitute a final product) (see 38.3)
- the breakdown of automobiles, computers, televisions and other equipment for recovering materials (see 38.31)
- naval breakdown (see 38.31)
- the pulverisation of automobiles using a mechanical process (see 38.32)
- the retail trade of second-hand goods (see 47.79)

46.9 Non-specialised wholesale trade

46.90 Non-specialised wholesale trade

This class includes:

- the wholesale trade of different goods without a particular specialisation

47 Retail trade, except of motor vehicles and motorcycles

This division includes the resale (sale without transformation) of new and used goods, mainly to the general public for personal or domestic consumption or use, in stores, department stores, stands, mail-order companies, home delivery salespersons, travelling salespersons, company stores, etc.

This division also includes the retail sale made by intermediaries and the activities of retail auction companies.

This division excludes:

- the sale of agrarian products by the person responsible for the operation (see division 01)
- the manufacture and sale of merchandise, which is classified, in general, as manufacture in divisions 10-32
- the sale of motor vehicles, motorcycles and their spare parts (see division 45)
- the trade of grains, minerals, crude oil, industrial chemical products, iron and steel and industrial machinery and equipment (see division 46)
- the sale of food and beverages for consumption in the locale itself and sale of takeaway food (see division 56)
- the rental of personal and household items to the public in general (see 77.2)

47.1 Retail trade in non-specialised establishments

This group includes the retail trade of different lines of products in the same unit (non-specialised establishments), such as supermarkets and department stores.

47.11 Retail trade in non-specialized stores with food, beverages and tobacco predominating

This class includes:

- the retail trade of a large variety of items with the predominance, however, of food, beverages or tobacco products:
 - the activities of the department stores that, aside from selling mainly food, beverages and tobacco, offer other merchandise such as clothing, furniture, household appliances, hardware items, cosmetics, etc.

47.19 Other retail trade in non-specialised establishments

This class includes:

- the retail trade of a large variety of products, among which food, beverages or tobacco products do not predominate
- the activities of the department stores that offer merchandise in general, among which clothing, furniture, household appliances, hardware items, cosmetics, jewellery, toys, sporting goods, etc. are included

47.2 Retail trade of food, beverages and tobacco products in specialised establishments

47.21 Retail trade of fruit and vegetables in specialised establishments

This class includes:

- the retail trade of fresh fruit and vegetables
- the retail trade of prepared and preserved fruit and vegetables

47.22 Retail trade of meat and meat products in specialised establishments

This class includes:

- the retail trade of meat and meat products (including poultry)

47.23 Retail trade of fish and seafood in specialised establishments

This class includes:

- the retail trade of fish, other seafood and derivatives

47.24 Retail trade of bread, cakes, flour confectionery and sugar confectionery in specialised establishments

47.25 Retail trade of beverages in specialised establishments

This class includes:

- the retail trade of beverages (for consumption outside of the locale):
 - alcoholic beverages
 - non-alcoholic beverages

47.26 Retail trade of tobacco products in specialised establishments

This class includes:

- the retail trade of tobacco
- the retail trade of tobacco products

47.29 Other retail trade of food products in specialised establishments

This class includes:

- the retail trade of dairy products and eggs
- the retail trade of other food products n.e.c.

47.3 Retail trade of fuel for automotion in specialised establishments

47.30 Retail trade of fuel for automotion in specialised establishments

This class includes:

- the retail trade of fuel for motor vehicles and motorcycles

This class also includes:

- the retail trade of lubricants and refrigerants for motor vehicles

This class excludes:

- the wholesale trade of fuel (see 46.71)
- the retail trade of liquefied petroleum gases for cooking or heating (see 47.78)

47.4 The retail trade of information and communications technologies (ICT) equipment in specialised establishments

This group includes the retail trade of equipment related to information and communications technologies (ICT), such as computers, peripherals, telecommunications equipment and consumer electronic products, in specialised establishments.

47.41 Retail trade of computers, peripheral equipment and computer programmes in specialised establishments

This class includes:

- the retail trade of computers
- the retail trade of peripherals
- the retail trade of videogame consoles
- the retail trade of computer programmes not manufactured according to specifications, including videogames

This class excludes:

- the retail trade of virgin tapes and disks (see 47.63)

47.42 Retail trade of telecommunications equipment in specialised establishments

47.43 Retail trade of audio and video equipment in specialised establishments

This class includes:

- the retail trade of radio and television appliances
- the retail trade of audio and video equipment
- the retail trade of CD, DVD, etc. players and recorders

47.5 Retail trade of other household use items in specialised establishments

This group includes the retail sale of household items such as textiles, hardware, rugs, electrical appliances or furniture in specialised establishments.

47.51 Retail trade of textiles in specialized establishments

This class includes:

- the retail trade of fabrics
- the retail trade of wool for knits
- the retail trade of basic material for the manufacture of rugs, tapestries or embroidery
- the retail trade of textiles
- the retail trade of haberdashery articles: needles, sewing thread, etc.

This class excludes:

- the retail trade of clothing (see 47.71)

47.52 Retail trade of hardware goods, paint and glass in specialised establishments

This class includes:

- the retail trade of hardware
- the retail trade of paints, varnishes and enamels
- the retail trade of plate glass
- the retail trade of other construction materials, such as bricks, wood and sanitation articles
- the retail trade of do-it-yourself material and equipment

This class also includes:

- the retail trade of any type of lawnmower
- the retail trade of saunas

47.53 Retail trade of rugs, carpets and wall and floor coverings in specialised establishments

This class includes:

- the retail trade of rugs and carpets
- the retail trade of curtains and shades
- the retail trade of wallpaper and floor coverings

This class excludes:

- the retail trade of cork floors (see 47.52)

47.54 Retail trade of household appliances in specialised establishments

This class excludes:

- the retail trade of audio and video equipment (see 47.43)

47.59 Retail trade of furniture, lighting apparatus and other household use items in specialised establishments

This class includes:

- the retail trade of furniture for household use
- the retail trade of lighting articles
- the retail trade of different household utensils and silverware, dishes, glassware, porcelain and crockery
- the retail trade of wooden, cork and basketry articles
- the retail trade of non-electrical household appliances
- the retail trade of musical instruments and scores or sheet music
- the retail trade of electrical security alarm systems, such as locking devices, safes, reinforced chambers, without installation or maintenance
- the retail trade of items and equipment for household use n.e.c.

This class excludes:

- the retail trade of antiques (see 47.79)

47.6 Retail trade of cultural and recreational items in specialised establishments

This group includes the retail trade, in specialised establishments, of cultural and recreational items, such as books, newspapers, musical and video recordings, sporting goods, games and toys.

47.61 Retail trade of books in specialised establishments

This class includes:

- the retail trade of all types of books

This class excludes:

- the retail trade of antique or second-hand books (see 47.79)

47.62 Retail trade of newspapers and stationery in specialised establishments

This class also includes:

- the retail trade of office material, such as pens, pencils, paper, etc.

47.63 Retail trade of music and video recordings in specialised establishments

This class includes:

- the retail trade of discs, tapes, compact discs and music cassettes
- the retail trade of videotapes and DVDs

This class also includes:

- the retail trade of virgin tapes and discs

47.64 Retail trade of sporting goods in specialised establishments

This class includes:

- the retail trade of sporting goods, fishing articles, camping articles, boats and bicycles

47.65 Retail trade of games and toys in specialised establishments

This class includes:

- the retail trade of games and toys made of any material

This class excludes:

- the retail trade of videogame consoles (see 47.41)
- the retail trade of computer programmes not manufactured according to specifications, including videogames (see 47.41)

47.7 Retail trade of other articles in specialised establishments

This group includes the retail trade, in specialised establishments, of a given group of products not included in other parts of the classification, such as clothing footwear and leather goods, pharmaceutical products and medical articles, clocks, souvenirs, cleaning items, weapons, flowers, pets and others. This also includes the retail sale of second-hand goods in specialised establishments

47.71 Retail trade of clothing in specialised establishments

This class includes:

- the retail trade of clothing
- the retail trade of fur articles
- the retail trade of clothing accessories, such as gloves, ties, braces, etc.

This class excludes:

- the retail trade of textiles (see 47.51)

47.72 Retail trade of footwear and leather items in specialised establishments

This class includes:

- the retail trade of footwear
- the retail trade of leather items
- the retail trade of travel items made of leather or imitation leather

This class excludes:

- the retail trade of special sports footwear, such as ski boots (see 47.64)

47.73 Retail trade of pharmaceutical products in specialised establishments

This class includes:

- the retail trade of pharmaceutical products

47.74 Retail trade of medical and orthopaedic articles in specialised establishments

47.75 Retail trade of cosmetic and hygiene products in specialised establishments

This class includes:

- the retail trade of drugstore, cosmetic and hygiene products

47.76 Retail trade of flowers, plants, seeds, fertilisers, pets and food for them in specialised establishments

47.77 Retail trade of clock and watch items and jewellery in specialised establishments

47.78 Other retail trade of new items in specialised establishments

This class includes:

- the retail trade of photographic, optical and precision material
- the activities of opticians
- the retail trade of *souvenirs*, craftwork and religious items
- the activities of commercial art galleries
 - the retail trade of liquid fuels, liquid gas bottles, coal and firewood for household use
- the retail trade of weapons and ammunition
- the retail trade of stamps and coins
- services for the retail trade of art galleries
- the retail trade of non-food products n.e.c.

47.79 Retail trade of second-hand items in establishments

This class includes:

- the retail trade of second-hand books
- the retail trade of other second-hand items
- the retail trade of antiques
- the activities of (retail) auction houses

This class excludes:

- the retail trade of second-hand motor vehicles (see 45.1)
- the activities of online auctions and other auctions not carried out in (retail) establishments (see 47.91 and 47.99)
- the activities of pawn shops (see 64.92)

47.8 Retail trade in stalls and in markets

This group includes the retail trade of any type of new or second-hand product carried out in travelling stands located either on the street or in markets created for that purpose

47.81 Retail trade of food, beverages and tobacco products in stalls and in markets

This class excludes:

- the retail trade of food apt for immediate consumption (travelling food salespersons) (see 56.10)

47.82 Retail trade of textile products, clothing and footwear in stalls and in markets

47.89 Retail trade of other products in stalls and in markets

This class includes:

- the retail trade of other types of goods in stalls and in markets, such as:

- rugs and carpets
- books
- games and toys
- household devices and consumer electronics
- music and video recorders

47.9 Retail trade not carried out in establishments, nor in stalls nor markets

This group includes the retail trade activities carried out by mail order, online, with home delivery, with vending machines, etc.

47.91 Mail order or online retail trade

This class includes the retail trade activities by mail order or online, that is, the retail trade in which the buyer chooses the products from advertising commercials, information catalogues provided on a website, samples or any other type of offer, and carries out her/his order by post, telephone or online (usually done by the special means provided by a website). The products purchased may be downloaded directly from the Internet or delivered physically to the customer.

This class includes:

- the retail trade of any type of product by post
- the retail trade of any type of product online

This class also includes:

- the direct sale via television, radio or telephone
- the online (retail) auction

This class excludes:

- the retail sale of motor vehicles and their spare parts and accessories online (see groups 45.1 and 45.3)
- the retail sale of motorcycles and their spare parts and accessories online (see 45.40)

47.99 Other retail trade not carried out in establishments, nor in stands nor markets

This class includes:

- the retail trade of any type of product that is carried out in a way that is not included in any of the previous classes:
 - by direct sale or travelling salespersons (home delivery)
 - by vending machine, etc.
- direct sale of fuel (fuel for heating, firewood, etc.) delivered to the client's installations
- the activities of the auctions not carried out in establishments (retail, except online)
- the retail trade by intermediaries not carried out in establishments

TIME FRAME

The reference period for the survey is the year. The data relating to the number of establishments and employment is requested with reference to a specific date, this being 30 September.

GEOGRAPHICAL SCOPE

All statistical units located in the Spanish territory are the object of the research.

Statistical unit

The *statistical unit* may be defined as the element or component of the target population of observation and research to which the tabulation of the data and the aggregated statistics obtained as the result of the surveys refers.

The statistical unit used has been the company that carries out, as a main activity, the provision of any of the services included in the population scope. The company is also the informant unit, because as it is perfectly defined and located, and since it has the accounting and employment data available, the response is provided and homogeneous information is obtained.

The company is the smallest combination of legal units that constitute an organisational unit that produces goods or services, and which has a certain degree of decision-making autonomy, especially with regard to the allocation of their current resources. A company may carry out one or more activities in one or more local units.

Classification variables

The tabulation is presented, based on four classification criteria:

- Main economic activity, according to the codes of CNAE-2009.
- Company size, according to the number of employed persons.
- Geographical distribution, by Autonomous Community.

Economic activity

The economic activity carried out by a company is defined as the creation of added value through the production of goods and services.

Each one of the statistical units (companies) studied frequently carry out different activities that must be classified in separate classes of the National Classification of Economic Activities. In general, the activities carried out by an economic unit may be one of three types: main activity, secondary activity and auxiliary activities. The main activity differs from secondary activities in that it generates greater added value; whilst auxiliary activities are those that generate services that are not sold on the market and that only serve the unit on which they depend (administration departments, transport services or storage).

Facing the difficulty implied for companies to calculate the added value when they carry out several activities, the main activity is considered to be that which generates the greatest turnover, or failing this, that which employs the greatest number of persons.

The population framework for all the economic surveys conducted by the National Statistical Institute is the Central Companies Directory (CCD) which is generated using Administrative Registers. The economic activity that each company has in the CCD is determined using the tax heading present in the Economic Activities Tax and from the CNAE-2009 activity code that appears in the Social Security Contribution Accounts. However, it has already been commented that companies usually carry out more than one activity, which implies that each company should be registered in various sections of the economic activity tax, and in order to be able to assign a main activity starting point, the INE Directories Unit applies a series of filters and criteria. This main activity starting point may be modified in the collection of the survey with the description the company makes of its main activity.

Lastly, the information requested of the informant units refers not only to the activity considered to be the main activity, but also to all of the secondary and auxiliary activities they carry out.

Company size

The size of the companies is one of the most important variables at the time of determining business behaviour. This dimension may be established in terms of the magnitude of the turnover or the production value, or by considering the number of persons who comprise the company staff. These statistics opt for considering this latter option for determining the size of the companies, presenting tables by employee stratum.

Employed personnel (employees) are considered to be the set of persons who contribute, by means of their work, to the production of goods and services, or who carry out auxiliary activities in the company, whether or not they are remunerated. This includes those persons on leave for a short period of time (leave due to illness, holidays

or exceptional leave), personnel on strike and those persons who work outside of the company, but who are a part of it and are paid by it.

Not included as employed persons are the following:

- The personnel granted to the company, but that depends on another and is paid by that other company.
- The persons with unlimited leave.
- The persons who work solely on commission.
- The free professionals linked to the company by a mercantile contract.
- The solely capitalist partners and the relatives of the owner who do not participate actively in the company.

Geographical distribution

The last classification variable used is the Autonomous Community, which is obtained from the geographical location of the corporate address. However, this classification can only be used in the activities for which the sample is representative by Autonomous Community.

Nonetheless, given that any company can have its address and administrative management in one Autonomous Community and have its establishments in other geographical locations; it also presents an Autonomous breakdown for five variables, considering the location of said establishments.

Target variables studied

The target variables of study may be classified into four types:

- Economic variables coming directly from the questionnaire. They directly correspond to the General Accounting Plan.
- Economic groups. They are derived from the former, pursuant to Regulation no. 295/2008 on Structural Statistics, and defined in Regulation no. 2700/98.
- Indicators that may be one of three types: indicators by company, economic indicators, and indicators on employment.
- Specifics of trade. These gather information on characteristics belonging to trade

Variables requested in the questionnaire

The fundamental characteristic of the Annual Services Survey is the study of economic variables. In order to collect information regarding the monetary flows, this has considered that the most adequate source is the company accounts, and therefore, the questions regarding purchases, expenses and income take the reference point of the denominations and criteria of the General Accounting Plan (PGC2007). This guarantees the homogeneity of the information and provides the response for the companies

participating, using a common terminology and requesting data that the company already has prepared.

Within the General Accounting Plan, the content of the profit and loss account offers the most important information, and the framework that best adapts to the objectives of the survey, and therefore, the data that comprises this accounts is defined in a detailed manner.

The information obtained directly from the General Accounting Plan is not always sufficient to ascertain the way in which income and expenses are generated, the value of imports and exports, the distribution of personnel expenses, or the importance of each one of the services provided. For this reason, sometimes the questionnaires include more detailed questions, in all cases trying not to leave the accounting chart.

NUMBER OF PREMISES

A premises corresponds to a company or to a part of a company (workshop, factory, warehouse, offices, deposit) located in a topographically delimited place. In said premises, or from it, economic activities are carried out that one or more persons are dedicated to (with exceptions), working for the same company.

PURCHASES AND EXPENSES

These represent the value of all of the goods, other than the investment goods, and other than all the services acquired during the reference year. These goods and services are earmarked for sale in the same state in which they are acquired, or following transformation and integration in other products, or Intended for the current functioning of the company.

The purchases of goods and services are valued at acquisition price, excluding charged and deductible VAT. They are accounted for in net terms, in other words, discounting the taxes on purchases, the discounts for quality defects or the deliveries returned to the supplier. A distinction is made between:

A. PURCHASES AND WORK CARRIED OUT BY OTHER COMPANIES

Purchases are divided into:

- *Net purchases of merchandise.* Value of the goods acquired by the company to resell them in the same state in which they were acquired without subjecting them to transformation, are accounted for in net terms, in other words, not taking into account discounts awarded for prompt payment⁴, taxes⁵ regarding the purchases and the returns of purchases and similar operations⁶.

⁴ Discounts awarded for prompt payment. Discounts and the like awarded to the company by suppliers, for prompt payment, not included in the invoice.

⁵ Taxes. These are discounts and the like which come about due to having reached a specific order volume

⁶ Returns of purchases. This includes the consignments returned to suppliers, normally due to failure to comply with the order conditions.

- *Net purchases of raw materials.* Value of the goods acquired for transformation during the production process, these are accounted for in net terms, in other words, disregarding discounts on purchases for prompt payment⁴, taxes⁵ regarding the purchases and the returns of purchases and similar operations⁶.
- *Net purchases of other supplies.* Value of the purchases of supplies such as fuel, spare parts, packaging, office material, etc., they have to be storable. They are accounted for in net terms, in other words, disregarding discounts on purchases for prompt payment⁴, taxes⁵ regarding the purchases and the returns of purchases and similar operations⁶.
- *Tasks carried out by other companies or professionals in the sector.* Value of work that, forming part of the production process itself, is ordered and carried out by other companies or professionals.

B. GEOGRAPHICAL ORIGIN OF THE PURCHASES AND WORK CARRIED OUT BY OTHER COMPANIES

This section requests a breakdown, as a percentage, of the origin of the purchases, differentiating between:

- *Spain: distinguishing between the same Autonomous Community and the rest of Spain.*
- *Other countries belonging to the European Union.*
- *The rest of the world.*

C. EXPENDITURE ON EXTERNAL SERVICES

Expenses made by the company for services of different natures received by third parties. The total for external services as shown in PGC2007 are presented, broken down under the following headings:

- *Research and development.* Expenditure on research and development by services entrusted to other companies.
- *Leasing and royalties.* Value of the payments accrued from renting chattel and real estate used by the company, and of the fixed or variable amounts which are met through the entitlement to use the different expressions of industrial property.
- *Repairs and maintenance.* Maintenance costs of the goods included under tangible assets (IT equipment, buildings, vehicles, machinery, etc.) carried out by third parties.

⁴ Discounts awarded for prompt payment. Discounts and the like awarded to the company by suppliers, for prompt payment, not included in the invoice.

⁵ Taxes. These are discounts and the like which come about due to having reached a specific order volume

⁶ Returns of purchases. This includes the consignments returned to suppliers, normally due to failure to comply with the order conditions.

⁴ Discounts awarded for prompt payment. Discounts and the like awarded to the company by suppliers, for prompt payment, not included in the invoice.

⁵ Taxes. These are discounts and the like which come about due to having reached a specific order volume

⁶ Returns of purchases. This includes the consignments returned to suppliers, normally due to failure to comply with the order conditions.

- *Independent professional services.* This comprises the fees of economists, lawyers, auditors, notaries etc., as well as commissions for independent mediators
- *Transport carried out by third parties.* Expenditure by the company for transport by third parties, where it is not appropriate to include them in the acquisition price.
- *Non-corporate insurance premiums.* Amounts paid for non-corporate insurance premiums for company staff.
- *Bank services and the like.* Amounts paid for banking services and the like, such as commissions for different concepts (payment management, transfers, cheques, cards, account cancellations, etc.
- *Advertising, propaganda and public relations.* Expenditure on these concepts hired with third parties in order to present the company or its products.
- *Supplies.* Value of the expenses made by the company in acquiring non-storable supplies: water, electricity, gas, etc.
- *Other expenses on external services.* These include payments to temporary employment agencies, travel expenses, allowances, staff transport, post, telephone, fax, courier services, cleaning of premises, surveillance and security and other office expenses not already covered.

D. GEOGRAPHICAL ORIGIN OF THE EXPENDITURE ON EXTERNAL SERVICES

According to geographical origin, this is broken down as a percentage between: Spain, other countries belonging to the European Union and rest of the world.

E. STAFF EXPENSES

Staff expenses *are considered to be* all those payments to the personnel, regardless of the form or the concept they pay for, paid to the whole of the employees as remuneration for their work, as well as the compulsory and optional corporate costs borne by the company.

The expenses of the paid staff are divided, according to the General Accounting Plan, into.

Gross salaries and wages: These are the payments, in cash or in kind, with which the company pays for the work of its wage earners, without discounting taxes, contributions of the wage earners to Social Security and other worker obligations and amounts withheld at the point of origin by the employing company.

Compensations: Amounts which are paid to the staff of the company in order to compensate for damage or injury, including compensation for dismissal, illness, early retirement, etc.

Social Security contributions which are the responsibility of the company: Covers obligatory contributions the company makes directly to Social Security, on behalf of its employees, for the different services rendered.

Long-term remuneration by means of contribution or defined benefit systems: Values of the contributions accrued long-term by company staff, such as pensions or other retirement benefits, via a contribution or defined benefit system.

Staff remuneration by means of instruments of capital gains: Amounts settled by the company with instruments of capital gains, in other words, shares, holdings, etc., or with values in cash based on the value of instruments of capital gains in exchange for the services rendered by the employees.

Other corporate expenses: The corporate expenses incurred by the company, in compliance with a legal or voluntary disposition, for its employees. This includes subsidies to company stores and canteens, maintenance of schools and vocational training schools, study grants, bonus paid for life insurance contracts, accidents, illness, etc., except Social Security quotas.

For the unpaid staff, this includes Social Security contributions (self-employed quota) and other corporate expenses.

F. OTHER EXPENSES

These include:

- *Other current management expenses.* Included here are the rest of the expenses contained in the operating account, and considered of lesser importance from the point of view of the company activity, or lesser quantity in relation to the activity expenses. It includes the losses due to client bankruptcy, the results of operations in common, and other current management losses.

- *Financial expenditure.* That originating from the external financing of the company. This includes: The value of the financial burden corresponding to value adjustments of provisions for financial updating; The interest accrued during the financial year corresponding to the financing of others in values representative of the debt, regardless of the expiry period and the way in which the aforementioned interest is applied; the value of the interest on loans received and other debts pending payment; the interest on discounts and other effects, as well as in factoring operations; the losses resulting from the valuation at a reasonable value of given financial instruments; the dividends accrued during the financial year corresponding to financing by others; the losses from the decreases, transfers, or cancellation of values representing debts and instruments of capital gains; the losses resulting from definite losses from non-commercial loans; negative exchange rate differences; the losses resulting from modifications in the exchange rate for fixed-yield securities, loans and cash in foreign currencies; other types of financial expenditure not previously included.

- *Allocations for amortisation.* Expression of the systematic, annual, effective depreciation suffered by material fixed assets, by their application to the production process and by property investments.

- *Deterioration of goods, raw materials and other supplies.* This covers losses due to the deterioration of stock, in other words, the value adjustment, carried out at the end of the financial year, due to the deterioration of a reversible nature of stock (goods, raw materials and other supplies), together with the reversal of deterioration of stock, in

other words, the value of the adjustment due to any deterioration existing at the end of the previous financial year.

- *Losses, deterioration and variation of provisions for transactions (commercial operations)*. This includes the losses of commercial bad debts, losses due to the deterioration of loans for transactions together with reversal of that deterioration, the making available of the provision for commercial operations (transactions) and the excess of provisions.

- *Deterioration and results by transfer of fixed assets*. This includes the results from considering profit and loss from the transfer of intangible fixed assets, material or property investments, or due to decreases in assets. Likewise, it includes those losses due to the deterioration of intangible fixed assets, material or property investments, together with the reversal of that deterioration.

INCOME

This block includes information regarding the income made by the company during the reference year. There is differentiation between the income from the main activity of the company and that obtained through secondary or exceptional activities.

A. TURNOVER

This includes those amounts invoiced by the company during the reference year, due to the provision of services and the sale of goods that are the traffic objective of the company. Sales are accounted for without including the VAT paid by the client.

They are accounted for in net terms, deducting the discounts on sales due to prompt payment, the returns of sales, as well as the taxes on sales. Turnover does not include the sale of fixed assets, or operating subsidies.

B. GEOGRAPHICAL DESTINATION OF THE SALES AND THE PROVISION OF SERVICES

This section applies a breakdown, as a percentage, of the destination of the sales and the provision of services, differentiating between:

- *Spain*: differentiating between the same Autonomous Community and the rest of Spain.

- *Other countries belonging to the European Union*

- *The rest of the world*

C. OTHER INCOME

Included in this block are the following:

- *Work carried out by the company for its assets*. That work carried out by the company for its real estate, using its equipment and its staff, which become assets. Also accounted for in this subgroup is that carried out, by order, by other companies, for the purpose of research and development. This can affect both tangible assets: technical installations, equipment for information processes, large repairs or improvements, etc.; and real estate investments: land, buildings and construction as investment, and

intangible: computer applications, research and development, audiovisual productions, etc.

- *Operating subsidies incorporated into the result for the financial year.* These are the transfer amounts granted to the company by Public Administrations, companies or individuals with the objective of ensuring minimal profitability, compensating operation deficit for the financial year or previous financial years, or facilitating sufficient remuneration of production factors. Not included are those carried out by own partners or companies in the group, multigroup or associates. Nor are included those quantities received under the form of tax exemption or help for investment Also included is the value transferred to the profit for the financial year of other subsidies, gifts and legacies other than capital subsidies.

- *Imputation of non-financial fixed asset subsidies and others.* Value transferred to the result for the financial year of capital subsidies, gifts and legacies granted by Public Administrations, companies or individuals for the establishment or fixed structure (non-current shares) of the company where these are not returnable.

- *Other management income.* This includes income such as: Income from leases, income from industrial property granted in operation, income from commissions. Income from services to the staff: due to services such as company stores, transport, dwellings, etc., income originating from the eventual provision of certain services to other companies or individuals, such as transport, advisory, reports, etc.

- *Financial income.* It covers the total value of the financial income obtained by the company during the reference year. It includes: The income of the company from holdings in instruments of capital gains (for example, capital from other companies), paid during the financial year, interest on fixed-income stocks for the company, paid during the financial year, interest on loans and other credits, paid during the financial year, benefits originating due to the valuation of a reasonable value of given financial instruments, benefits produced by the transfers of representative amounts of debts (debentures, bonds, etc.) and capital holdings (shares and holding), benefits obtained due to modifications in exchange rates in fixed-income shares, loans, debts and cash in foreign currencies.

- *Excess of provisions.* Positive difference between the value of the existing provision and that corresponding to the end of the financial year, or at the time of addressing the corresponding obligation. Excesses of provisions considered are those of taxes, other obligations, environmental action and restructuring.

D. STOCK

Value of the stock at the end and the beginning of the year. The goods to which this section refers are the following: merchandise, raw materials, other provisions and stock of finishing and unfinished products.

The evaluation of these goods is carried out at accountable production cost without VAT.

OTHER ECONOMIC INFORMATION

A. CAPITAL OPERATIONS

These include the transfers made during the reference year in order to obtain elements earmarked for use in the activity of the company for the long term.

They also include the improvements, transformations and repairs that prolong normal useful life, or that increase the productivity of the existing fixed capital. This excludes running repair and maintenance costs.

They are valued at acquisition price, if bought from third parties and at production cost, if they are produced by the company itself, including installation costs and all possible rights and taxes, but excluding charged and deductible VAT and financing costs. Two types are differentiated:

- *Material assets and property investments.* Material assets include expenditure and income relating to all new or used durable goods, bought from or sold to other companies or produced for own use, with a useful life longer than a year and for company use. Among these are land and natural goods, IT equipment, buildings and existing structures, constructions and technical installations, transport elements and machinery and tools. Acquisitions include improvements which extend the normal useful life or which improve the productivity of fixed assets. They also include rights on financial leased goods acquired over the year; that is, the value of the right to use and purchase material assets that the company uses under the financial leasing scheme.

Property investments are the property acquired for obtaining profit (income), capital gains or both. They are not used in the production or supply of goods or services, or for administrative purposes, and they are not for sale in the normal course of operations.

- *Intangible assets.* These refer to corporate expenses and income due to the acquisition and sale of long duration elements that are not tangible, such as patents, commercial trademarks, designs, copyrights, etc. They include expenses on research and development, administrative concessions, industrial property, trade fund, right to transfer premises and IT applications.

B. TAXES

Obligatory payments made to Public Administrations, which tax the productive activity of the company and the use of the production factors. Not included for the purposes of the survey are those taxes on income, capital gains and capital, and specifically, corporate taxes and income tax. A distinction is made between:

Taxes linked to products.

- *Taxes linked to imports, registration tax, capital gains transfers and documented legal acts, gambling tax, etc.* These are taxes paid depending on the value of the goods or services produced or sold.
- *Special taxes (hydrocarbons, alcohol and tobacco):* Taxes of an indirect nature payable on specific consumption, and levied, as a one-off, on the manufacturing,

importing and, where appropriate, introducing, internally in Spain, certain goods such as hydrocarbons, alcoholic beverages and tobacco products.

Taxes linked to production.

These are paid regardless of the value of the goods and services produced or sold. They include: Economic Activities Tax (IAE), Tax on Real Estate Properties (IBI), taxes on pollution, vehicle circulation, stamp duties and registration tax, etc.

EMPLOYMENT

A. EMPLOYED PERSONNEL

The employed personnel or staff (defined previously) is classified, with reference date 30 September, according to different criteria:

A.1 ACCORDING TO REMUNERATION

- *Unpaid personnel*: comprising persons who direct or actively participate in company work without receiving fixed remuneration or wages. Included are the owners, autonomous partners who are active within the company and family assistance. Not included are partners that solely provide capital, nor family members of the owner who do not actively participate in the company.

- *Paid personnel*: this consists of those workers linked to the company by a labour contract and who are paid fixed or periodic amounts in the form of a salary, wages, commission, efficiency wage or payment in kind. A distinction is made between fixed personnel (with an indefinite/permanent contract or labour relationship) and temporary personnel (with a fixed-term contract).

A.2 ACCORDING TO TYPE OF WORKING DAY

- *Full-time personnel*: personnel who work a number of hours a week or month that is considered to be normal in the sector or type of company studied.

- *Part-time personnel*: part-time workers are those persons that work fewer hours than those considered to be normal in the sector or company. This covers all forms of part-time labour, such as the average work day, work limited to one, two or three days per week, etc.

A.3 ACCORDING TO SEX

All workers employed in the company are differentiated by sex.

B. EVOLUTION OF THE PERSONNEL BY QUARTER

Personnel may vary over the year, due to the needs of the companies in order to tend to short-term increases in demand due to seasonal factors (accommodation and catering) or transitory circumstances in the market. These variations in employment primarily affect external personnel and temporary employees (personnel facilitated by Temporary Employment Agencies and professionals linked to the companies by non-labour contracts).

In order to obtain this evolution in employment throughout the year, average employment is measured each quarter.

C. PAID STAFF/PERSONNEL (WAGE EARNER) ON A FULL-TIME EQUIVALENT

This covers the number of wage earners converted into full-time equivalent workers.

D. PERSONNEL EXTERNAL TO THE COMPANY

Due to the special characteristics of services companies, it is interesting to research the personnel that works for the company but does not appear on the payroll, and that generates expenses due to a hiring of services.

Information is requested regarding the personnel provided by temporary employment agencies (TEA), and regarding the personnel that works in the company linked by a non-labour contract (self-employed workers who work in the company).

DISTRIBUTION BY AUTONOMOUS COMMUNITY

The distribution, by Autonomous Community, of the number of establishments and the number of employed persons at 30 September, and the percentages of turnover, the salaries and wages and the investment in tangible goods that correspond to each Autonomous Community.

COMPANY PROPERTY

Information is requested regarding the belonging of a company to a business group, regarding the participation of other companies or partners in the corporate holdings of the company, and regarding the commercial relationship with the companies in the group resident in Spain.

- *Belonging to a group*: information on belonging to a corporate group, indicating the country of residence of the head of the group. If the head of the group resides in Spain, the corporate name and the NIF is required.

- *Capital holdings*: Information regarding the majority participation, by other companies or partners, in the corporate holdings of the company, indicating the nationality and percentage of participation. Information is also requested on the number of companies with majority participation by the company, differentiating between Spanish and foreign companies.

- *Commercial relationship with the companies of the group resident in Spain (only in the case of the company belonging to a group)*. Distinction is made between company suppliers and client companies. It may be indicated in both cases, if they are solely companies from the group, and if they are, the name and NIF (tax identification number) of the two most important companies are requested.

- *Pricing and commercial image policy*. In the case of belonging to a group, questions are asked regarding whether there are other companies in the group resident in Spain that sell the same type of product, with the same pricing and commercial image policy,

and if there are, the name and NIF (tax identification number) of the two most important companies are requested.

MODIFICATIONS IN THE ORGANISATION OF THE COMPANY

Information is requested regarding given situations that the company may have experienced during the year. The following are considered:

- *Some part of the company has been segregated*
- *The company has absorbed other companies*
- *This is the result of a division process*
- *This is the result of the merger of several companies*
- *Only the name and/or legal nature of the company has changed*
- *The company has not experienced any of the above situations*

Economic groups

The economic groups (aggregates) presented in this publication are calculated using the variables from the questionnaire, pursuant to Regulation no. 295/2008 on Structural Statistics, passed by the European Union Council on 11 March 2008.

PRODUCTION VALUE

The production value measures the value of the goods and services produced by the company during the financial year.

Production value is defined as turnover, plus or minus the variations of stocks of finished products, work currently undertaken and goods and services for resale, minus the purchases of goods and services for resale, plus the real estate production and other management income (excluding subsidies).

GROSS ADDED VALUE AT MARKET PRICES

Added value at market prices is calculated using the production value, minus the operating expenses other than those intended for resale (consumption of raw materials and other supplies, expenditure on external services and other management expenses).

GROSS ADDED VALUE AT FACTOR COST

Added value at factor cost is the gross income of the operating activities after adjusting for the effect of the operating subsidies and indirect taxes. This is calculated using the

gross added value at market prices, deducting all those taxes linked to production and to the products, and adding the operating subsidies.

GROSS OPERATING SURPLUS

Gross operating surplus is the surplus generated by the operating activities after compensating for the work factor. This may be calculated using the gross added value at factor cost, minus personnel costs. This constitutes the disposable balance for the unit that it allows to compensate its suppliers of its own funds and debt, pay taxes and eventually finance all or part of its investment.

Indicators

For the purpose of enabling a rapid visual analysis of the particular characteristics of each sector researched, and within them, show the differences or similarities existing between the companies comprising them, some indicators are compiled in the form of ratios, using the previously explained variables.

These indicators are presented in two groups: economic ratios and employment ratios, which are offered for each activity sector and employment stratum.

ECONOMIC INDICATORS

- *Productivity*: is the quotient between added value at factor cost and the average number of persons employed over the year. It is expressed in euros and represents the contribution of each employed person (remunerated or not) to the income generation of the company; it is indirectly a measurement of the relative weight of the work factor in each activity.

- *Average wages*: the quotient between the salaries and wages paid to the remunerated employed persons, and the average number of wage earners during the year, expressed in euros. This facilitates the comparative analysis of the average remuneration paid to the wage earners for each activity.

- *Added value rate*: is defined as the percentage that represents gross added value at factor cost, with regard to production value, and shows income generation capacity per product unit or service. Nearly all activities in the services sector are characterised by high added-value rates.

- *Rates of personnel costs*: proportion that personnel costs represent with regard to added value. It may be considered a measurement of the participation of remunerated employment in the distribution of the income generated in the sector. Their complement is the Gross Operating Surplus Rate.

EMPLOYMENT RATIOS

- *Employment stability rate*: proportion of the number of persons with a fixed contract at 30 September, out of the total number of remunerated persons on this date. This is a measurement of the stability existing in the employment in each sector. On being calculated at a specific date, this ratio may be swayed in activities with a high seasonal component.

- *Female participation rate*: percentage of the number of women employed as compared with the total number of employed persons, both at 30 September.

Survey design

Survey framework

For all activities, the Central Companies Directory (CCD), which contains information on the main economic activity and on the number of employees in companies, which enables their stratification by these concepts, has been used as the survey framework. Also featured in this directory is data on the identification and location of the statistical units, which are necessary for collecting the information correctly.

The data contained in the CCD is obtained using administrative sources, mainly coming from the Tax Agency and Social Security, and is completed with information from the statistical operations of the INE.

Sample design

The target population of study has been divided into a series of activity groupings (to four digits of CNAE-2009), according to the information needs.

Each of these activity groups constitutes an independent population for sampling purposes.

For all activities, those companies with more than 49 employees have been researched comprehensively.

STRATIFICATION

Stratified random sampling is used. Each activity (CNAE-09 code to 4 digits) has been stratified according to the crossing (interaction) of two variables: Autonomous Community and size bracket. Size brackets vary by activity, depending on the population distribution.

The following shows the most relevant points of the sample design:

SAMPLE SIZE. ALLOCATION

Within each stratum, the sample size is calculated by means of optimum or Neyman allocation. Prefixing an error relating to sampling for the number of employed persons variable and for the turnover variable¹, generally on a national level of 3% and on an Autonomous Community level of 10% (for cases where stratification is by Autonomous Community), we get the following sample size expression:

$$n_h = \frac{N_h S_h \sum_h N_h S_h}{V + \sum_h N_h S_h^2}$$

where

N_h number of companies in the framework in stratum h

S_h standard deviation of the variable in stratum h

V is the prefixed relative error:

$V = (0.03.X)^2$; X being the variable total on a national level.

$V = (0.10.X_j)^2$; X_j being the total of the variable of Autonomous Community j

SELECTION:

Once the sample sizes in each stratum are calculated, a random selection is made. Using the so-called Permanent Random Number Technique, we obtain a simple random sample in each stratum, coordinating this selection with those of other surveys, based on the same framework.

1. Sale and repair of motor vehicles and motorcycles

This has taken the population of companies existing in the CCD whose activity is included in division 45 of CNAE-2009, stratifying it for each activity according to the Autonomous Community and the size, by number of employees.

The size brackets are:

1. Without employees
2. One to two employees
3. 3 to 9 employees
4. 10 to 19 employees

¹ The turnover variable can be estimated using the results of the surveys conducted in previous years.

5. 20 to 49 employees

6. 50 employees or more

An optimum allocation is established, researching the last bracket comprehensively, and carrying out a systematic selection in the remaining brackets.

2. Wholesale trade and trade intermediaries, except of motor vehicles and motorcycles

This has taken the population of companies existing in the CCD whose activity is included in division 46, in the corresponding classes according to CNAE-2009, except the classes in group 46.1 Trade intermediaries. This is stratified according to the Autonomous Community and the size, by number of employees.

The size brackets are:

Without employees

1 to 2 employees

3 to 9 employees

10 to 49 employees

50 employees or more

An optimum allocation is established, researching the last bracket comprehensively, and carrying out a systematic selection in the remaining brackets.

In groups 46.2, 46.3, 46.5, 46.7, 46.9 and in classes 46.41 to 46.46, classes 46.47+46.48+46.49, classes 46.61 to 46.64 and classes 46.65+46.66 and class 46.69 corresponding according to CNAE-2009, this is stratified according to the Autonomous Community and the size, by number of employees.

The size brackets are:

Fewer than three employees (includes units without employees)

3 to 5 employees

6 to 9 employees

10 to 19 employees

20 to 49 employees

50 employees or more

An optimum allocation is established, researching the last bracket comprehensively and carrying out a systematic selection in the remaining brackets.

3. Retail trade, except of motor vehicles and motorcycles

This has taken the population of companies existing in the CCD whose activity is included in division 47, in the corresponding classes according to CNAE-2009, together with groups 47.1, 47.2 and 47.3, 47.7, 47.9; classes 47.41+47.42+47.64+47.65+47.76+47.77 +47.78; classes 47.43+47.54+47.63; classes 47.51; 47.52; 47.53+47.59; 47.61, 47.62 y 47.81

+47.82 +47.89, stratified according to the Autonomous Community and the size, by number of employees.

The size brackets are:

Without employees

One to two employees

3 to 9 employees

10 to 49 employees

50 employees or more

An optimum allocation is established, researching the last bracket comprehensively, and carrying out a systematic selection in the remaining brackets.

PREVIEW SAMPLE STRATIFICATION

In the stratification of the preview sample, the same branches of activity and sizes have been considered as with the total sample and the following Autonomous Communities:

Andalucía; Cataluña; Comunitat Valenciana; Comunidad de Madrid; Aragón + Principado de Asturias + Illes Balears + Extremadura + Región de Murcia; Cantabria + Comunidad Foral de Navarra + La Rioja + Ceuta and Melilla; Canarias + Castilla y León + Castilla la Mancha + Galicia + País Vasco.

In addition, it includes the whole sample of the comprehensive branches; of the comprehensive sizes; high-turnover companies and Statistics on Affiliates of Foreign Companies in the Services Sector with 50 or more employees.

Estimators

Unbiased estimators have been used in the stratified sample, with directory correction, according to the type of incidence occurring.

The estimator of variable X for stratum h is:

$$\hat{X}_h = \frac{N_h}{n_h} \sum_{i=1}^{n_h} X_{hi}$$

where:

X_{hi} is the value of variable X in company i from stratum h.

n_h is the number of companies in the sample selected in stratum h.

N_h is the number of companies in the directory in stratum h.

However, due to the different incidences arising in conducting the survey (refusals, inactive companies, unlocatable companies, delistings, changes in stratum,

unsurveyable companies, etc.) this elevation factor $\frac{N_h}{n_h}$ will only be used in the case of companies that have been selected in stratum h and that have passed onto a different stratum k (due to a change in size, activity or Autonomous Community).

If the company has not changed stratum, this factor is corrected with new factor

$\frac{\hat{N}_h^*}{n_h^*}$ where:

n_h^* is the number of companies in the sample in stratum h that have not changed stratum.

\hat{N}_h^* is the estimated number of companies from the framework in stratum h that have not changed stratum, which is calculated according to the following expression:

$$\hat{N}_h^* = N_h \left(1 - \frac{b_h}{n_h} \right) - \sum_{k \neq h} \frac{N_h}{n_h} n_h^k$$

where:

b_h is the number of companies, duplicated or closed temporarily in stratum h.

n_h^k is the number of companies selected in stratum h and that actually belong to stratum k.

Sample errors

If \hat{X} is the estimate of variable X, its relative sample error given (as so much percent) according to the expression:

$$CV(\hat{X}) = \frac{\sqrt{\text{Var}(\hat{X})}}{\hat{X}} * 100$$

where $\text{Var}(\hat{X})$, the variance estimate of \hat{X} , is defined by the following expression:

$$\begin{aligned} \text{Var}(\hat{X}) = & \sum_h \hat{N}_h^* (\hat{N}_h^* - n_h^*) \frac{\sum_{i=1}^{n_h^*} (X_i - \bar{X}_h^*)^2}{n_h^* (n_h^* - 1)} + \sum_h \bar{X}_h^{*2} \hat{N}_h^* (N_h - \hat{N}_h^*) \frac{(N_h - n_h)}{N_h (n_h - 1)} + \\ & + \sum_h \sum_{k \neq h} N_k (N_k - n_k) \frac{S_k^{h2}}{n_k}; \end{aligned}$$

where:

$$\bar{X}_h^* = \frac{\sum_{i=1}^{n_h^*} X_i}{n_h^*}$$

, is the estimated average of variable X for those companies that have not changed stratum.

$$S_k^{h2} = \frac{\sum_{i=1}^{n_k^h} X_i^2}{n_k^h - 1} - \frac{\left(\sum_{i=1}^{n_k^h} X_i \right)^2}{n_k^h (n_k^h - 1)}$$

, is the pseudo sample variance of those companies that go from any stratum k to another stratum h.

Information collection

FIELDWORK. INCIDENCES

The information collection is carried out through the Centralised Collection Units (CCU) of the INE. The data collection procedure is the post, with telephone and fax support. In a first phase, the survey documentation is sent by post, making telephone contact with the companies in those cases in which no answer is obtained, or in which the answer is considered insufficient or doubtful.

The data collection process for reference year (t) is carried out in year t+1, and is structured in two phases known as rotations:

1st rotation: companies in the preview sample from April to July

2nd rotation: the rest of the companies from September to December.

Beginning in the year 2011, the data collection for year t will be carried out only in the months from April to July.

For the control of the fieldwork, this considers the different situations that can arise during the information collection.

Company surveyed. This is considered to be that company that has a main activity included in the population scope of the survey, and from which the correctly completed questionnaire is obtained.

In the information collection process, a series of incidences that do not allow for obtaining the questionnaire are also presented. Its rigorous treatment is of great importance as its analysis enables updating the survey framework and having influence on the treatment of the information (data processing).

The incidences considered are as follows:

- Refusal or non-response: the respondent refuses to collaborate or alleges excuses, delays or ignorance of the data.

- Temporarily closed or inactive: the company is closed during the information collection period and no respondent can be located, or rather, the company has no activity during the year.
- Definitive delisting or closure: the company has ceased all activity definitively, this situation being justified with an official document proving this situation.
- Unlocatable: the company cannot be located with the directory information or with any other means.
- Duplicated: the company appears in the directory more than once.
- Erroneously included: The company has a main activity outside the scope of the survey. The company is erroneously included in the sample.
- Outside the scope: Other characteristics of the unit, other than the main activity, place it outside the scope of study of the survey.

Data processing

During the questionnaire collection phase, a first filtering and encoding process is carried out. Subsequently, once the questionnaires are recorded, the file with the data is subjected to a series of computer controls, for the purpose of finding errors, incoherencies and inconsistencies, which are corrected. The study of the results tables facilitates a final analysis of the data contained in the questionnaires.

Dissemination of the information

The data disseminated annually aims to provide basic, as well as relevant, information on the main results of the survey, making it possible to meet the demand for information from different users.

Data is provided both on a national level, for different activity breakdowns, and on an Autonomous Community level, according to the location of the premises.

It is convenient to observe that the interannual variations obtained from the results of this survey may be due, in some cases (and to a greater or lesser extent), to changes in the structure of the corresponding reference populations (for example, changes of activity in given companies, resulting in their assignation to an activity sector that is different from that from the previous year, etc.), and therefore, not in all cases, the mentioned variations must be associated directly with a change (increase or decrease), of the same magnitude, in the productive activity of the set of companies in a given sector or subpopulation.

It is important to point out, lastly, that the dissemination of the survey is not exclusively limited to the tables offered here or covered in the publication. Safeguarding the restrictions derived from statistical secrecy or from the sample nature of the survey, the existing IT procedures enable dealing with personalised requests for aggregate data, which may be provided in the medium or format selected by the user.