Structural Business Statistics: Construction Sector

Technical Project

General Subdirectorate of Statistics of Economic Sectors (INE)

May 2025

Contents

1. Identification of the operation.

- PEN code and name of the statistics operation submitted for review: PEN [Statistics Operations Inventory] name: Structural Business Statistics: Construction Sector
  Plan Code 2025-2028 (updated): 9200

- Code and name of the statistical operations integrated into the PEN operation: IOE [Statistics Operations Inventory] name: Structural Business Statistics: Construction Sector
  IOE Code 30292

- Unit responsible for the operation:

  General Subdirectorate of Statistics of Economic Sectors of the INE [Instituto Nacional de Estadística (National Statistics Institute)].

- Background of the operation:

  The INE annually prepares the following statistical operations for the Industry, Trade and Non-Financial Services sectors under a single, integrated approach (same questionnaire and methodology and the same plan, content and dissemination schedule):

IOE. Code	Operation	Initials	Body
30048	Structural Business Statistics: Industrial Sector	EEE_IND	INE
30232	Structural Business Statistics: Trade Sector	EEE_COM	INE
30177	Structural Business Statistics: Services Sector	EEE_SER	INE

For its part, the annual structural statistics on the Construction Sector has been carried out and published by the Ministry of Transport and Sustainable Mobility (MTMS) since 1980 through the following statistical operation:

IOE. Code	Operation	Initials	Body
20003	Survey on the Structure of the Construction Industry	EEIC	MTMS

The four above operations share their main objectives and essential users (such as the Department of National Accounts, updates to the DIRCE [Companies Directory], Eurostat, Autonomous Communities, etc.) and are governed by the same Regulation EBS No 2019/2152 of the European Parliament and of the Council on European Business Statistics and its Implementing Act 2020/1197, specifically with regard to structural statistics and subsidiary statistics.

For the Construction Sector, the EEIC operation makes it possible to achieve the results required by Eurostat, but certain aspects of its methodology (in particular its questionnaire, data processing, obtaining of employment data, use of administrative data, national dissemination plan, timetable, microdata structure) differ from those applied for the industry, trade and services sectors.

To achieve integration and uniformity across the four sectors, thereby achieving greater process efficiency and improved availability and comparability of information (both macrodata and microdata), an agreement has been reached between the INE and MTMS under which the structural statistics of companies in the Construction Sector are transferred to the INE, under the plan indicated in the following paragraphs.

To underscore the main purpose of this integration, the following new statistical operation subject to this agreement is created, which acquires a name already in accordance with the family of structural statistics of the INE:

IOE. Code	Operation	Initials	Body
30292	Structural Business Statistics: Construction Sector	EEE_CONS	INE

The transfer in the execution of this Construction Sector statistic has been planned as follows:

- For the reference year 2024, joint co-responsibility between MTMS and INE is established (expressly indicated in the 2025 Annual Programme of the 2025-2028 National Statistics Plan, in the EEIC operation). For this year, a complete overhaul was made to the questionnaire, adapting it to the approach used for INE structural statistics. The collection of data under the new questionnaire is still the responsibility of the MTMS and, to facilitate this phase, the INE has programmed the questionnaire on its IRIA platform and has ceded its use to the MTMS.

  All subsequent phases for the year 2024 will be undertaken by the INE (from data processing, obtaining the Legal Unit and Statistical Company microdata, to the publication of statistical results, delivery of data for Eurostat, and attention to users of microdata and macrodata)

- For the 2025 reference year and subsequent years, the structural statistics on the Construction sector are now transferred to the INE for all purposes and in all its phases (from the collection of the information itself to obtaining and disseminating the results).

- Date of the last review: This is the first time it has been submitted for review, although it should be understood that the methods used for this operation will be aligned (except for certain adaptations specific to the Construction sector) with the methods already currently used in the Structural Statistics of the INE for the industry, trade and services sectors (which were previously reviewed at the meeting of the Permanent Commission of the CSE [High Council of Statistics] on 15-06-2022).

- Reason for requesting the review: Assess the suitability of the procedures planned for the new structural business statistics operation, SBS [EEE]: Construction Sector, which will replace the previous EEIC, and which, under an integrated approach, aligns itself in terms of the methods, processes and dissemination plan with the structural statistics of companies in the industry, trade and services sectors of the INE.

2. Origin of the Demand and Identifiable Need.

The new operation, SBS: Construction Sector, will adopt the same methods and procedures that are already being used in the INE's structural business statistics for the industry, trade and services sectors, such as the following:

- More efficient sampling designs whose objectives, starting from the 2025 reference year, are to reduce the burden on informants and intensify the use of administrative records in the Construction sector.
- Use of virtually uniform questionnaires for the four sectors of study (although some specific questions unique to the Construction Sector have been maintained).
- Same methods for estimating variables related to employment, with the use of administrative sources.

- Same treatment for units that add or delete entries on the target population during the reference year, as well as the imputation of the lack of response.
- The same processes were used in all four sectors of study to obtain statistical results, both in terms of Legal Units and Statistical Companies.
- Same dissemination plan, based on statistical companies, standardised for the four operations.

The justification for requesting this opinion is that this integration and harmonisation of the structural statistics of the Construction Sector with the Structural Business Statistics of industry, commerce and services will allow for greater efficiency in the processing of data, intensify the use of administrative records (thus reducing the statistical burden) and facilitate the availability and comparability of standardised information for the four sectors, thereby improving the use of the structural business statistics both by the INE and external users.

3. Project Objectives

The SBS: Construction Sector shares the same objectives, variables and legislation as the SBS of the industry, trade and services sectors already carried out by the INE.

- Objective: Statistical operation of annual periodicity that allows to know the main structural and economic characteristics of the companies in the Construction sector whose main activity is included in section F of the CNAE-2009.
- Main variables: A broad set of variables relating to employed personnel, turnover and other income, purchases and consumption, personnel expenses and investments.
- Legislation: Regulation 2019/2152 of the European Parliament and of the Council concerning European Business Statistics (EBS Regulation) and its implementing act 2020/1197, specifically regarding structural business statistics and the statistics on affiliated companies.

Other main utilities of this statistical operation are the following:

- Provide basic information for National Accounts.
- Serve as a framework for updating short-term indicators.
- Meet the statistical needs of the Autonomous Communities.
- To serve other national and international users (institutions, companies and associations, researchers, universities and, in general, anyone interested in the structural analysis of the economic sector under study).

4. Type of Operation

This is a proper statistical operation, with results aggregated in tables.

5. Content

5.1 POPULATION UNDER STUDY

The target population of the SBS: Construction Sector consists of companies (corporations and individuals) that are market producers and whose main activity is classified in section F of the CNAE-2009, which includes:

41 Construction of buildings
- 411 Development of building projects
- 412 Building construction 42

Civil engineering
- 421 Construction of roads and railways, bridges and tunnels
- 422 Construction of utility projects
- 429 Construction of other civil engineering projects

43 Specialised construction activities
- 431 Demolition and site preparation
- 432 Electrical, plumbing and other installations in construction
- 433 Building completion and finishing
- 439 Other specialised construction activities

5.2 GEOGRAPHICAL OR TERRITORIAL SCOPE

The statistical operation covers the entire national territory.

5.3 DATA REFERENCE PERIOD

The reference period for the data is, in general, the calendar year. Exceptionally, Legal Units which operate seasonally or campaigns which undertake two different years, and whose data are accounted for as such, refer to information in the season or campaign that ended in the reference year.

5.4 STUDY AND CLASSIFICATION VARIABLES

The study and classification variables coincide with those of the SBS of the industry, trade and services sectors.

STUDY VARIABLES

- Variables regarding statistical units: number of companies, number of premises.
- Variables regarding employed personnel: total personnel employed, paid staff, hours worked by paid personnel, paid staff equivalent to full time.
- Variables on income: turnover, breakdown of turnover by geographical destination, sales of products, sales of goods, income from services provided, work carried out by the company for its assets, other management income, operating subsidies.
- Variables on stock variation: of finished and semi-finished products, of raw materials and supplies, of goods and services for resale.
- Variables on expenses (non-personnel): total purchases of goods and services, consumption of goods and services for resale, consumption of raw materials, intermediate products and other supplies, expenses on external services, taxes linked to production and products (other than VAT and special taxes).
- Variables on personnel expenses: total personnel expenses, salaries and wages, social charges, other personnel expenses.

- Variables regarding investments: investment in tangible assets, investment in intangible assets.
- Economic aggregates: production value, gross value added at factor cost, gross operating surplus.
- Indicators: productivity, average personnel expenses, value added rate, personnel expense rate, gross operating rate, investment rate, paid staff rate, and female participation rate in paid staff.

CLASSIFICATION VARIABLES

Main economic activity. This operation uses the CNAE-2009 classification to codify companies' activities, process and disseminate their data. The statistical results are presented, depending on the table considered, down to the section level of detail and to 2, 3 or 4 digits of the CNAE-2009.

> Note: As with the SBS in the industry, trade and services sectors, as of the 2025 reference year the classification used will be the CNAE-2025.

Size of the companies. The following size ranges are considered based on the number of employees in the company:

- Less than 2 employees
- From 2 to 9 employees
- From 10 to 19 employees
- From 20 to 49 employees
- From 50 to 249 employees
- 250 employees or more

Geographic distribution, by autonomous community, for certain variables (number of premises, turnover, wages and salaries, investment in material assets and employed personnel) considering the location of the company's premises.

6. Characteristics of the project

6.1 OBSERVATION UNITS TO WHICH THE PRIMARY DATA REFER

The SBS: Construction Sector will have the same approach as the SBS of the industry, commerce and services sectors, which is summarized below:

Reporting unit: The unit from which the basic information is obtained, is the Legal Unit, as the response (or, where applicable, the administrative data obtained) is facilitated and homogeneous information is obtained due to it being perfectly defined and located and it having accounting and employment data. The Legal Units may be enterprises with legal personality (limited companies) or natural persons (individual entrepreneurs).

Statistical unit: A dual approach is taken:

- In terms of **Legal Units**. The complete processing is carried out up to the generation of microdata files with their elevation factors, essential files for users such as the Department of National Accounts and Autonomous Communities.
- In terms of **Statistical Companies**. In accordance with the European Statistical System and under the guidelines of Eurostat, since the reference year 2018 the SBS have adopted the '**company**' as a statistical unit, which may consist of a single legal unit or several legal units that together form the entity 'Statistical Company'. The identification and characterisation of these latter cases is done using the Profiling methodology, under which the Statistical Companies that operate in business groups are delineated and their corresponding legal units is classified, thus identifying the vertical integration of their related activities or auxiliary relationships between said legal units. Following this, for companies composed of more than one legal unit, the company's economic and

employment variables as a whole are recalculated, considering the data of all its legal units and deducting intra-company transactions (consolidation methodology).

Under the Statistical Company approach, the statistical results on the INE website are disseminated, and the data required by the European Regulation is delivered to Eurostat.

6.2 INFORMATION COLLECTION METHODOLOGY

For the 2024 reference year, the collection of information for the EEIC [Survey on the Structure of the Construction Industry] on 22,000 legal sample units is being carried out by the MTMS using questionnaires designed by the INE in a way that is standardised for those of the Structural Business Survey, with slight adaptations for the Construction sector. The INE has programmed these Construction questionnaires in the IRIA application and has granted its use to the MTMS.

Starting in 2025, when the SBS: Construction Sector has been transferred to the INE for all purposes; the primary information will be obtained annually from each legal sampling unit and will come from two sources:

- **Direct collection** for certain legal units of the total sample. The form will be completed almost exclusively via the Internet, using the electronic questionnaire on the IRIA platform.
- Taxed-based **administrative information** for economic variables and of Social Security for employment. A large part of the Construction sample will be exempt from completing questionnaires from the year 2025 onwards, as its data will be obtained entirely from administrative information and imputation methods.

6.3 SAMPLE DESIGN

SAMPLING TYPE

For the 2024 reference period, the applied sampling design is based on stratified random sampling, using the same criteria employed used by the predecessor operation by the MTMS, the EEIC.

Starting from the 2025 reference year, a sampling design similar to that used for SBS in the industry, trade and services sectors will be applied. This design distinguishes between:

- the design based on the sample of Legal Units: Stratified random sampling is used. In each stratum, a random sample is obtained, except the one formed by legal units with 50 or more employees, in which all form part of the sample. Other relevant units are also exhaustively included in the sample. The sample size is calculated by applying optimal allocation. Horvitz-Thompson estimators are used, but they are adjusted to the highs (not known at the time of extracting the sample) and calibrated to the 'unique number of companies' coinciding with the statistical operation of Business Demography.
- the design based on the Statistical Companies sample: Indirect sampling, in order to produce results per Statistical Company based on the Legal Unit sample.

Details on sample design, determination of exhaustive units, stratification, sample selection, estimators and calculation of sampling errors, for both designs, can be found in the document ‘Structural Business Statistics. Methodology’, which will be available on the INE website together with the operation's statistical results.

SAMPLE SIZE

The target population has an approximate size of nearly 433,000 legal units (about 422,000 statistical companies).

For the 2024 reference year, the sample size amounts to 22,000 legal units, all of them for direct collection.

For the 2025 reference year, by applying the particular SBS methodology and sampling designs, the sample size for direct collection will be limited to approximately 11,000 legal units. The remaining sample units that are deemed necessary to achieve the quality objectives at the highly disaggregated levels characteristic of the SBS will not complete a questionnaire, but their data will be obtained entirely from administrative sources and imputation methods.

6.4 MEANS OF DATA COLLECTION AND PROCESSING

Collection method

Joint use of data obtained from direct collection and administrative sources.

For direct data collection, informants will complete the questionnaire primarily via the Internet through the IRIA data collection platform.

Adaptation of SBS questionnaires to the Construction Sector

To carry out this adaptation, the INE has taken the following initiatives:

- Detailed study of the documentation provided by the MTMS on its EIC operation (questionnaire, instructions, collection manual, methodology and publication of results). Meetings and contacts have been held between MTMS and INE for clarification purposes.
- Identification of aspects that particularly impact the Construction sector, in order to anticipate their inclusion or greater detail in the SBS.

  An example of this is subcontracting, a phenomenon very characteristic of Construction. Information is required on both the ‘subcontracts taken’ (i.e., income from subcontracting) and 'subcontracts given' (i.e., payments to subcontractors).

  Another example is the activity of Real Estate Development, for which the EEIC questionnaire of the MTMS (and its instructions) already offered clarifications and nuances that should be maintained.

  Furthermore, certain concepts and definitions already highlighted in the EEIC questionnaire (and its instructions), especially for real estate development companies, have also been kept in the instructions for the new questionnaires. For example, under ‘**Product sales**’, the construction company (in general) must include ‘*Sales of works completed, certified or pending certification, as well as any other product (sold in a different state than when acquired) that is part of the company's ordinary business and invoiced during the reference year*’. For real estate developers, it is specified that it could also include ‘*sales of land, plots and buildings, in a different state than when they were acquired’*.
- Identification of the variables of the European EBS Regulation that exclusively affect the

Construction sector and therefore were not included in SBS questionnaires. Specifically, they are as follows:

Table1

EBS Regulation Variables	Definition	Comment on what type of adaptation has been required to integrate it into SBS
250111. Net revenue from subcontracting	Revenue from subcontracts taken	This variable did not affect industry, commerce, or services, so it was not included in the SBS questionnaires. It must be added, for Construction purposes.
250104. Net turnover from industrial activities, excluding construction	It is the part of turnover derived from activities B to E.	This set of variables in the Regulation, together with the convenience of still having information that the MTMS had been publishing or delivering in the form of microdata, lead to considering the use of a specific module questionnaire for the Construction Sector.
250105. Net revenue from construction	It is the part of turnover derived from activities F	
250108. Net revenue from building	It is the part of turnover derived from activities F41	
250109. Net revenue from civil engineering	It is the part of turnover derived from activities F42	

The remaining variables of the Regulation, for the purposes of the Construction Sector, can be obtained from the questionnaire and usual methods used in the SBS.

- Block of variables related to Employment

Thanks to the treatment implemented in the SBS since the 2016 reference year, the variables relating to Employment (average staff employed, average salaried personnel, hours worked by salaried personnel, salaried personnel in full-time equivalent, female participation in salaried personnel) are obtained from the use of Social Security files and information on Working Hours (from the QLCS statistical operation). For this method, it is only necessary to maintain two variables in the SBS questionnaire related to 'Employed personnel as of 30 September'

This will be the same approach used for the Construction Sector.

Regarding this block of variables on employment, it should be noted that the EEIC questionnaire requests quite a lot of data for the calculation of the occupation variables (Table 2).

Therefore, the SBS questionnaire (Table 3) and the use of Social Security and QLCS sources represent a significant reduction in the statistical burden in completing this section.

Table 2. EEIC Questionnaire. Employment section

E. EMPLEO EN EL AÑO 2022 - PERSONAS OCUPADAS Y TOTAL DE HORAS TRABAJADAS EN EL EJERCICIO.

Si la empresa participa en Uniones Temporales de Empresas, inclúyase el personal y horas trabajadas según porcentaje de participación en la UTE.

	PROMEDIO DE PERSONAS EN CADA TRIMESTRE (con dos decimales)					Total horas trabajadas
	1er. Trimestre (1)	2º Trimestre (2)	3er. Trimestre (3)	4º Trimestre (4)	Media anual (1+2+3+4)/4	
1. **PERSONAL NO REMUNERADO**: Propietarios, autónomos y ayudas familiares (que trabajen al menos 1/3 de la jornada laboral) y que no reciban remuneración económica o salario....................	1 ___ , ___	2 ___ , ___	3 ___ , ___	4 ___ , ___	5 ___ , ___	6 ___
2. **PERSONAL REMUNERADO** (Toda persona que reciba remuneración económica o salario).						
2.1 Fijos: Personal y horas.........................	7 ___ , ___	8 ___ , ___	9 ___ , ___	10 ___ , ___	11 ___ , ___	12 ___
2.2 Eventuales: Personal y horas............	13 ___ , ___	14 ___ , ___	15 ___ , ___	16 ___ , ___	17 ___ , ___	18 ___
		Jornada completa	Jornada parcial		↓	↓
TOTAL PERSONAL MEDIO ANUAL Y HORAS TRABAJADAS.................................. →		19 ___ , ___ +	20 ___ , ___	=	21 ___ , ___	22 ___

Table 3. SBS Questionnaire. Employment section

C. Company staff employed as of 30 September

Unpaid staff: made up of people who manage or actively participate in the work of the company without receiving fixed remuneration or salary, such as owners and partners who carry out an activity in the company and unpaid family help.

Paid staff: Consists of those employees bound to the company by a labour contract and who are paid fixed or periodic amounts in the form of a wage or salary, commission, or payments in kind.

	Number of people as of 30 September
Unpaid staff Paid staff	
TOTAL	

- Determining questionnaire types for the Construction sector

  For the 2024 reference year, the use of two types of questionnaires (broad model or reduced model) has been planned for the Construction sector, depending on the type of legal unit to which it is directed. Both questionnaires are consistent with those used by the SBS in other sectors. They are attached as an Annex to this document.

  - **T1 Model**: It is assigned to companies that are legal entities (companies or others). Additionally, it will also be allocated to individuals with a turnover equal to or greater than 50 million euros, or who have 10 or more employees.

    This questionnaire organises the central variables relating to income and expenses around the Profit and Loss Account, which simplifies completion by the respondents. Furthermore, this format will allow, as of the 2025 reference year, that part of the sample will be exempt from completion, since their data will be obtained entirely through the use of tax files, such as Corporate Income Tax, and by completing the information that is not available in these administrative sources, through the imputation methods that are already being used in the SBS.

  - **T3 Model (Abridged)**: Assigned to companies that are sole proprietorships with less than 50 million in revenue and fewer than 10 employees.

    This questionnaire is shorter than the previous one, thus limiting the statistical burden on these informants to what is strictly necessary. This model has been designed to adapt as closely as possible to the Personal Income Tax Model 100.

Both questionnaires include a regional section (section H) and a final block of specific questions (Construction Module, sections I and J) in which the percentage of turnover is broken down by activities (to quantify the main and secondary activities), and by type of work (information that was also previously collected by the MTMS).

- Resulting suitability for the Construction Sector questionnaires.

  Following the above initiatives, the T1 and T3 questionnaires for the Construction Sector were designed, adapted to the SBS approach, whose drafts were shared with the National Accounts Department of the INE, which made indications and suggestions, such as the inclusion of a new question relating to the accounting valuation of 'works executed' according to the 'percentage of completion method'. This question was therefore incorporated into the questionnaire (section K).

  The final design of the T1 and T3 questionnaires adapted to the SBS is presented in the Annexes accompanying this document.

  In turn, separate instructions have been prepared for the respondents of these questionnaires, as well as a detailed Collection Manual.

Administrative data

The Spanish Tax Agency (AEAT), the Basque Country's Provincial Treasury, the Navarra Statistics Institute and the Social Security Administration collaborate with the SBS by providing data from administrative sources.

This administrative data is widely used in the SBS for the following purposes, among others:

- A significant portion of the total sample from the industry, trade, and services sectors is currently exempt from completing any questionnaire, as their data is obtained directly from these administrative sources and supplemented (for variables not present in these sources) using imputation models. This same mechanism will also be applied to the SBS: Construction sector, starting in the year 2025.
- From the direct collection sample, the lack of response and the employment variable block are also imputed using administrative sources, complemented by estimation and imputation methods. This mechanism will now also be used for the SBS: Construction sector as of the first reference year, 2024.
- To construct the data for the ‘Statistical Company’ unit, it is necessary to use these administrative sources to obtain and impute figures for legal units that are part of a Statistical Company but are not included in the sample of legal units.

Processing of the collected information

Data processing in the SBS: Construction Sector will also logically be framed within the general scheme of producing the SBS.

A distinction is made between the treatment used for Legal Units and the additional treatment for Statistical Companies.

A. Processes on Sample Legal Units

- In the direct collection itself, the IRIA-CAWI questionnaires incorporate a broad set of controls for errors, inconsistencies and anomalies, so that the informant can proceed to correct or justify them while the data is being collected.

- Once the completed questionnaires are available to the Collection Units, a more detailed data cleansing is conducted, which may involve further corrections and/or re-contacting the informants.
- From the beginning of the collection, and through weekly updates, the files with questionnaires already cleansed by the Collection Units are then examined and processed in Central Services, undergoing additional micro-cleansing controls focused on the detection and cleansing of errors and inconsistencies in the variables of each record, as well as the cleansing and imputation of content errors. Automatic allocation or correction procedures are used in certain cases, depending on the characteristics of each type of error.
- When the collection period ends, the next step is the imputation of non-response, the estimation of occupation variables, and the integration of collection data and administrative data, so that, even with a smaller collection sample and less direct collection information, the final data for each sampling unit is coherent and complete.
- The elevation factors are calculated and the analysis tables are obtained in order to move onto the macro-cleansing phase.
- Determination and use of the 'unique company number of companies' (UCN), so that the variable 'Number of Active Legal Units' coincides between the SBS and Business Demography. For purposes of the SBS, this requires applying a calibration to the UCN as the final step in calculating the elevation factors.

B. Processes on Sample Statistics Companies

- Aggregation of the Legal Units that make up each Sample Statistical Company (the affected non-sampling legal units must be imputed via administrative sources) and study of the typology combinations of these Legal Units.
- Consolidation of sample Statistical Companies that consist of more than one Legal Unit and that have relationships between them. For these enterprises, flows are identified between their Legal Units in order to then cancel any intra-company transactions.
- Construction of complete statistics, based on Statistical Companies, whether they are independent Legal Units or Business Group Companies.
- Calculation of elevation and calibration factors in terms of Companies, obtaining analysis tables and macro-cleansing processes.
- Creation of macrodata files to meet the requirements of the EBS Regulation.

Since all the procedures mentioned are already being applied to SBS for the industry, trade and services sectors, further details can be found in their Methodology document, available on the INE website along with the statistical results.

6.5 DATA COLLECTION FREQUENCY

Data collection is done on an annual basis.

7. Dissemination plan and frequency

7.1 DISSEMINATION PLAN

This operation, focused on the Construction Sector, will share the same plan and dissemination details as those of the SBS of the Industry, Commerce and Services sectors already carried out by the INE.

Specifically, the dissemination plan is as follows:

- Main magnitudes according to main activity (up to 4 CNAE digits)
- Main magnitudes according to main activity (up to 3 CNAE digits) and size
- Main indicators according to main activity (up to 4 CNAE digits)
- Main indicators according to main activity (up to 3 CNAE digits) and size
- Operating income
- Investment
- Breakdown of turnover by geographical destination of sales
- Breakdown of expenses on external services
- Results by Autonomous Communities and Cities
- Sampling errors

It should also be noted that the results of the SBS: Construction Sector will be incorporated, as of the 2024 reference year, into the publication of the 'Statistics of Companies according to Group Membership', thus expanding the scope of activities of the latter operation (which would already cover all activities of industry, construction, trade and non-financial services).

7.2 DISSEMINATION FREQUENCY

Annual frequency.

8. Implementation schedule

For the 2024 reference year (shared responsibility between MTMS and INE)

- Direct collection period (by MTMS): From May to 5 September 2025.
- Data processing and procedures on Legal Units and Statistical Companies (by INE): up to dissemination.
- Tentative dissemination schedule (by INE): Second quarter 2026.
- Delivery of microdata to regular users
- Deadline required in the EBS Regulation for delivery of final results (by INE): June 2026.

For the 2025 reference (all phases are now under the ownership of the INE)

- Direct collection period: From April to 5 September 2026.
- Receipt of tax files: up to 15 September 2026.
- Data processing and procedures on Legal Units and Statistical Companies: up to dissemination.
- Tentative dissemination calendar: First quarter 2027.
- Delivery of microdata to regular users
- Deadline required by the EBS Regulation for delivery of final results: June 2027

9. Cost estimate

In the 2025 Annual Programme, the estimated budget amount needed to finance the structural construction statistics includes the following item amounts:

- Operation ‘Structure of the Construction Industry’ (EIC) of the Ministry of Transport and Sustainable Mobility: 596,010 euros foreseen in the MTRM Budget and 200,000 thousand euros foreseen in the INE Budget.
- Operation ‘Structural Business Statistics: Construction Sector’ (EEE_CONST) of the INE: 591.21 thousand euros.

Annexes

- Design of Questionnaire T1 for the Construction sector, adapted to the SBS approach.
- Design of Questionnaire T3 for the Construction sector, adapted to the SBS approach.