


SCB D/INS/ES

# How to fill in the form

The Structural Business Statistics survey comprises three different sections: **Income statement**, **Balance sheet** and **Tangible fixed assets**.

Helpful information is available for most lines in the form. This information may consist of definitions, links to the BAS chart of accounts and relationships between different variables. Click on the  symbol in the web form to access the information.

## Contact information

Fill in information on the contact person, such as name, email, telephone number, etc. This makes it easier for us if we need to revert to you later with questions about the information submitted.

## Reporting period

The data shall normally refer to the 2025 financial year. For enterprises with a split financial year, the data shall refer to the reporting period that ended 2025.

## Enterprises with several lines of business/kind-of-activity units

National Accounts and the EU (Eurostat) require results on different levels. There are requirements for results on institutional level, i.e. the results reflects on the entire enterprise. In addition to this, there are requirements for results on a functional level, i.e. results divided into different industries. In order to present statistics for different industries, enterprises that are active in different lines of industries are divided into kind-of-activity units (VE). For example, for an enterprise with activities in both manufacture of food products and within transportation, two kind-of-activity units are formed, one for food products and one for transportation. An enterprise can of course consist of more than two kind-of-activity units.

On kind-of-activity units information about the income statement, and distributions of incomes and costs, employment, and inventories and works-in-progress are gathered. One difference between the information given on the enterprise compared with the kind-of-activity units are that inter-company sales and inter-company purchases are to be reported within the incomes and costs for the kind-of-activity units. This information is needed to calculate production, results and value added in different industries.

By requesting information about total incomes and costs and in addition ask for inter-company sales and purchases, comparisons between the kind-of-activity units and the enterprise can be made.

- This is the accurate connections:  
Sum of incomes with deduction of inter-company sales for all kind-of-activity units is equal to the sum of incomes for the enterprise
- Sum of costs with deduction for inter-company purchases for all kind-of-activity units is equal to the sum of incomes for the enterprise

**Please note: Inter-company sales and purchases relates to deliveries between units within an enterprise, not between group companies. If your enterprise is a part of a commission, the deliveries between the enterprises within the commission as inter-company sales and purchases.**

At the end of the web form there is a section with a compilation of all incomes and costs for the kind-of-activity units in comparison with the enterprise (income statement). It is important that sum of all kind-of-activity units adds up to the enterprise's income statement.

### Income statement

Already filled in information is from the declaration sent to the Tax Authority.

The **Net turnover** item shall be allocated according to the type of operations that generated the revenue. The classification lines have been adapted to the industry to which the enterprise belongs according to the Statistics Sweden Business Register. Note that not all lines are relevant to all enterprises; that is, you should only enter values on the lines that apply to your enterprise. Estimates are allowed if it is difficult to produce precise information.

	-/+	Value (TSEK)
Operating income (net sales)	+	<input type="text" value="0"/>
<i>Total to distribute (please click on <b>Save</b> to update):</i>	=	<input type="text" value="0"/>
v2563 Operation services of refugee camps	+	<input type="text"/>
v2707 <b>Hotels and similar accommodation services, incl lodging conference centre services</b>	+	<input type="text"/>
v2703 <b>Serving services at restaurants, bars, cafés and pastry shops</b>	+	<input type="text"/>
v2711 <b>Room or unit accommodation services for visitors in youth hostels, holiday cabins, or other accommodations without daily housekeeping. Camping ground, recreational and vacation camp services.</b>	+	<input type="text"/>
v2719 Recreational services (events, leisure activities etc.)	+	<input type="text"/>
v2727 Services of performing artists	+	<input type="text"/>
v2651 Rental and leasing services of recreational and sports goods	+	<input type="text"/>
v2152 <b>Licensing services for the right to use trademarks and franchises</b>	+	<input type="text"/>
v2807 Retail services of goods for resale	+	<input type="text"/>
v2843 Temporary employment agency services	+	<input type="text"/>

If the enterprise has conducted operations that are not listed among the pre-printed classification lines, you may search for and select an area that corresponds to the operations. Click on the magnifying glass in the web form to open the search function. If you still cannot

find a type of operations that fits, enter the value in Other and add a comment with a description of the operations. For an exhaustive list of search options, click on the magnifying glass, write percentage (%) in the search box and press Enter.

If you cannot find a post to distribute "Operating income", please use the search tool to find a proper post.

*Click on the magnifying glass and search for more posts:*

[+ Add post](#)

### Other operating income

Under the distribution of **Other operating income**, several variables are available under the scroll bar. If you cannot find a fitting variable, chose **Other** and specify the amount in the comments field.

If you cannot find a post to distribute "Other operating income", please choose from the drop-down menu.

To add further posts click on "Add post"			
---- Choose your post here ----	▼	+	
<div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> <p style="text-align: center; margin: 0;">---- Choose your post here ----</p> <ul style="list-style-type: none"> <li style="padding: 2px 5px;">+ Shareholders's contribution received/returned</li> <li style="padding: 2px 5px;">Group contributions received</li> <li style="padding: 2px 5px;">Profit from participation in Partnership companies and Limited partnership companies</li> <li style="padding: 2px 5px;">Capital gain on sales of shares</li> <li style="padding: 2px 5px;">Bad debt loss recovered</li> <li style="padding: 2px 5px;">Lease income</li> <li style="padding: 2px 5px;">Insurance compensation</li> <li style="padding: 2px 5px;">Strike pay</li> <li style="padding: 2px 5px;">Bx Other <span style="float: right;">ive.</span></li> </ul> </div>			
Click on " <b>Save</b> " below to update the calculations/controls.			

### Distribution of costs

In Distribution of costs, it is important to understand the difference between raw materials, contract work and goods for resale.

**Raw materials and consumables** refer to goods and materials that are further processed and concern direct production. Changes in inventories of raw materials, filler materials, consumables and semi-finished goods are also to be included.

**Contract work, subcontractors and purchased services for production** refers to expenses paid to a third party as compensation for manufacturing or service production that constitute a part of a subcontract.

**Goods for resale** refers to goods purchased and sold on without further processing. If the enterprise has costs associated with goods for resale, it should also report income from trading in the distribution of the enterprise's main income/net turnover.

### Tangible fixed assets

The form refers to the residual value according to plan at the beginning of the financial year. Acquisitions, revaluations etc. are added, while sales (sales price), write-downs, depreciation, etc. are deducted. This gives the residual value according to plan at the end of the financial year.

**Please note:**

- Residual value according to plan at the **beginning** of the year is the information you reported in last year's survey. As a separate column for assets under construction has been added since then, you may need to amend the pre-printed values.
- Residual value according to plan at the **end** of the year is the information you reported in the balance sheet for each asset class.
- Any advance payments that are included in fixed assets under construction are not to be included in the reporting of tangible fixed assets.
- Finance leases that have recently been concluded are to be entered on the line **This year's acquisitions (excl. legal mergers)**.

For **all industries**, buildings and land improvements are to be divided up into new construction, extension and conversion of housing, new construction, extension and conversion of other buildings/land improvements and acquisitions of existing buildings/land improvements.

Enterprises in the **transport industry** receive a special form where we ask for a classification of capital expenditure into plant and machinery on ships, aircraft, rail vehicles and other plant and equipment.

Some enterprises in the service sector receives an expanded cost specification for raw materials and other external costs as well as an additional specification for purchased services and other expenses. Some industrial enterprises gets an extra specification for purchased services and other expenses.

For **industrial enterprises** that operate in several municipalities, acquisitions and sales are to be distributed regionally by municipality. Please note that the total figure for acquisitions and sales should tally with the acquisitions and sales figure given for the entire enterprise.