

SCB D/INS/ES

Structural business statistics

Information about the survey

Use and publication

The Structural Business Statistics are primarily used as a basis for calculating the national and financial accounts, for which the survey constitutes one of the main sources. Using the statistics, the business sector's contribution to GDP, savings, capital expenditure and changes in financial assets and liabilities can be calculated. Other areas of use are: as a basis for analyses of cost levels, productivity, economic sector development, and calculation of key figures. Users of the Structural Business Statistics include Eurostat (The EU statistics office), the Swedish Ministry of Finance, the Swedish National Institute of Economic Research, the UN, ministries, industrial organisations, banks, accountancy firms, researchers, businesses, social partners, sector inquiries, etc.

The statistics are compiled both on the aggregate level and in the form of median and quartile values. They are presented both on the national level and broken down by industry, as well as on the regional level for the industrial sector. It is impossible to disclose data on an individual enterprise. The statistics are published online at www.scb.se.

Scope of the survey

The Structural Business Statistics cover the entire business sector (excluding the financial sector). The survey is divided into three sub-surveys:

- All enterprises with enterprises that are responsible for a large proportion of the production in their industry receive a form consisting of an income statement, a balance sheet and a list of capital expenditure.
- A sample is taken of the remaining enterprises, and those that are included are supplied with an income statement based on the enterprise's annual report or tax return details.
- A sample of enterprises that have made investments in excess of SEK 5 million receive a form about capital expenditure. Capital expenditure is calculated based on the accounting schedule that the enterprise submitted in its tax return.

For the remaining enterprises, data is retrieved from the Swedish Tax Agency, the standardised account statements submitted by the enterprise in connection with its tax return.

Layout of the form

As there is one layout for income statements classified by function and one for income statements classified by type of cost, we kindly ask you to contact Statistics Sweden if you have received a form that does not match the layout used by your enterprise.

The Structural Business Statistics strive to be in harmony with Swedish accounting practices. When filling in the form, it is appropriate to use the annual report or an income statement for the period. To assist you, there are definitions of variables and links to BAS 2025 in the form.

Regarding the income statement and balance sheet, the left-hand column of the form follows the layout provided in the Annual Reports Act, while the allocations to be made to these items go deeper than those specified in the Act. All allocations are complete, which means that the sum of the variables in the allocation must correspond to the item(s) with which the allocation is associated.

Producing exact data from the enterprise's accounting records can be resource-demanding for some items on the form. It is important for us to receive data on these items, however, and estimates are therefore accepted.

Pre-printed opening values

Some of the values submitted to the Structural Business Statistics last year have been pre-printed on this year's form. If incorrect values have been pre-printed, please adjust the data so that they are correct.

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 in 2025 (2024/2025).

Reporting in Swedish kronor (SEK)

All data submitted to Statistics Sweden shall be in Swedish kronor (SEK) regardless of the reporting currency used. When the statistical data from an enterprise is based on reporting in euros (EUR), there are special conversion rules governing how the items are to be converted into Swedish kronor. Basically, the income statement is converted using the average exchange rate over the period and the balance sheet is converted using the applicable exchange rate at year-end. The Swedish Tax Agency provides information on applicable conversion rates on its website at www.skatteverket.se.

Feedback report

Enterprises that submit completed forms within the stipulated time limit will receive a feedback report with key figures. These contain measurements of profitability, liquidity and debt/equity ratio. The feedback report shows the enterprise's own key ratios and key ratios for

the industry to which the enterprise belongs according to the Statistics Sweden Business Register.

Reporting obligation and confidentiality

Enterprises have a legal obligation to provide data to Statistics Sweden. The Swedish Code of Statutes (SFS 2001:99) specifies that the provision of statistics is compulsory. Failure to submit data may lead to a fine. Specific provisions regarding the Structural Business Statistics are published in Statistics Sweden's Code of Statutes (SCB-FS 2026:12).

When submitting the form, the enterprise is also obliged to send in its annual report. For Statistics Sweden's purposes, annual reports do not need to fulfil all the formal requirements, such as having been signed by the board. It should, however, contain a management report, an income statement and a balance sheet with accompanying notes and, where appropriate, a funds statement/cash flow analysis.

The information you submit is protected in accordance with Chapter 24, Section 8, of the Public Access to Information and Secrecy Act (2009:400). When the results of the survey are published, it will not be possible to identify a single enterprise.