

SCB D/INS/ES

# How to fill in the form

The Structural Business Statistics survey comprises three different sections: **Income statement** and **Tangible fixed assets**. Your company may be chosen to answer one or all parts.

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 in 2025.

## 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"/> |
| Total to distribute (please click on <b>Save</b> to update): |                                                                                                                                                                                                        | =   | <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 -----        |  | + |  |

----- Choose your post here -----

- + Shareholders's contribution received/returned
- + Group contributions received
- + Profit from participation in Partnership companies and Limited partnership companies
- + Capital gain on sales of shares
- + Bad debt loss recovered
- + Lease income
- + Insurance compensation
- + Strike pay
- + Other

Click on "Save" 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

Residual value (opening/closing balance) at the beginning and the end is from the declaration sent to the Tax Authority.

Please check the opening and closing balances below and correct any mistakes.

**Please control the balances below and correct eventual mistakes.**

|                                                                 |                                                                                     | Opening balance<br>2025 | Closing balance<br>2025 |
|-----------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------|-------------------------|
| Machinery and equipment:                                        |  | 0                       | 0                       |
| Buildings and land:                                             |                                                                                     | 0                       | 0                       |
| Assets under construction:                                      |                                                                                     | 0                       | 0                       |
| <i>Sum of tangible assets (click on <b>save</b> to update):</i> |                                                                                     | 0                       | 0                       |

Fill in acquisitions and sales for 2025.

### Enter your acquisitions and sales for 2025

- Enter this year's acquisitions on class of assets, **incl assets under construction**.
- Activated right-of-use assets are not to be included in this years acquisitions or sales.
- If your enterprise have done any sales during the financial period this should be reported at sales price on each class of asset.
- If your enterprise have not done any acquisitions or sales, please enter the number "0" (zero) on each row.

|                                                                                      |   | Machinery and equipment | Buldings and land |
|--------------------------------------------------------------------------------------|---|-------------------------|-------------------|
| <b>Acquisitions:</b>                                                                 |   |                         |                   |
| This year's acquisition (excl. legal merger)                                         | i |                         |                   |
| This year's acquisitions of new constructions of dwellings and adjacent land         |   |                         |                   |
| This year's acquisitions of new constructions of other real estate and adjacent land |   |                         |                   |
| This year's acquisitions of existing buildings, land and land improvements           |   |                         |                   |
| Sum of acquisitions:                                                                 |   | 0                       | 0                 |
| <b>Sales:</b>                                                                        |   |                         |                   |
| This year's sales (please enter sales price)                                         | i |                         |                   |
| Sum of sales:                                                                        |   | 0                       | 0                 |

### Acquisitions

This year's acquisitions is new acquisitions of tangible fixed assets, and improvement costs that permanently increase the value. If the enterprise has received subsidies from central government, municipality or the EU to cover all or some of the acquisition costs, the costs are to be reported gross on this line, i.e. before the deduction for the subsidy.

How the acquisitions should be distributed depends on the industry in which the company belongs.

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.

### **Sales**

You should describe the sales made on respective asset classes. The actual monetary amount received for the sale is to be reported, i.e. the capital gain.