

Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices and repealing Council Directive 89/130/EEC, Euratom and Council Regulation (EC, Euratom) No 1287/2003 (GNI Regulation) (Text with EEA relevance)

CHAPTER I

DEFINITION AND CALCULATION OF GROSS NATIONAL INCOME AT MARKET PRICES

Article 1

1 Gross national income at market prices (GNI) and gross domestic product at market prices (GDP) shall be defined in accordance with the European System of Accounts 2010 (ESA 2010) established by Regulation (EU) No 549/2013.

2 In accordance with point 8.89 of Annex A to Regulation (EU) No 549/2013, GDP means the final result of the production activity of resident producer units. It can be defined in three ways:

- a production approach: GDP is the sum of gross value added of the various institutional sectors or the various industries plus taxes and less subsidies on products (which are not allocated to sectors and industries). It is also the balancing item in the total economy production account;
- b expenditure approach: GDP is the sum of final uses of goods and services by resident institutional units (final consumption and gross capital formation) plus exports and minus imports of goods and services;
- c income approach: GDP is the sum of uses in the total economy generation of income account (compensation of employees, taxes on production and imports less subsidies, gross operating surplus and mixed income of the total economy).

3 In accordance with point 8.94 of Annex A to Regulation (EU) No 549/2013, GNI means the total primary income receivable by resident institutional units: compensation of employees, taxes on production and imports less subsidies, property income (receivable less payable), gross operating surplus and gross mixed income. GNI equals GDP minus primary income payable by resident institutional units to non-resident institutional units plus primary income receivable by resident institutional units from the rest of the world.

CHAPTER II

TRANSMISSION OF GNI DATA AND ADDITIONAL INFORMATION

Article 2

1 Member States shall calculate GNI as defined in Article 1 in the context of national accounts compilation.

2 Before 1 October each year, Member States shall provide the Commission (Eurostat), in the context of national accounting procedures, with figures for GNI aggregates and their components, in accordance with the definitions referred to in Article 1. Totals for GDP and its components shall be presented in accordance with the three approaches referred to in Article

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1(2). Data shall be transmitted for the preceding year and any changes made to the data for previous years shall be communicated at the same time.

3 The transmission of data referred to in paragraph 2 shall be accompanied by a report on the quality of GNI data. That report shall detail the methodology used to produce the data, and in particular describe any significant changes in the sources and methods used and explain the revisions made to GNI aggregates and their components compared to the previous periods.

Article 3

1 Member States shall provide the Commission (Eurostat) with an inventory of the sources and methods used to produce GNI aggregates and their components in accordance with ESA 2010.

2 The Commission shall establish, by means of implementing acts, the structure and detailed arrangements of the inventory referred to in paragraph 1 of this Article, in accordance with Annex A to Regulation (EU) No 549/2013, as well as the timetable for its updating and transmission. In exercising its power, the Commission shall ensure that such implementing acts do not impose significant additional costs which result in a disproportionate and unjustified burden on the Member States. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 8(2) of this Regulation. The inventory shall be consistent with ESA 2010 and duplication and overloading shall be avoided.

3 To facilitate comparable analyses of compliance, the Commission shall draw up an inventory guide in close cooperation with the expert group referred to in Article 4.

CHAPTER III

PROCEDURES AND CHECKS ON THE CALCULATION OF GNI

Article 4

The Commission shall establish a formal expert group, composed of representatives of all the Member States and chaired by a representative of the Commission, to advise the Commission on, and to express its views regarding, the comparability, reliability and exhaustiveness of GNI calculations, to examine issues of implementation of this Regulation and to issue annual opinions on the appropriateness of the GNI data submitted by the Member States for own resources purposes.

Article 5

1 The Commission shall verify the sources, their uses and the methods in the inventory referred to in Article 3(1). A verification model, drawn up by the Commission in close cooperation with the expert group referred to in Article 4, shall be used to that effect. The model shall be based on the principles of peer review and cost-effectiveness and shall take into account the delegated acts referred to in the second subparagraph of paragraph 2 of this Article.

2 GNI data shall be reliable, exhaustive and comparable.

The Commission shall adopt delegated acts in accordance with Article 7 to supplement the provision laid down in the first subparagraph of this paragraph by defining the list of issues to be addressed in every verification cycle to ensure the reliability, exhaustiveness and highest possible degree of comparability of GNI data, in line with ESA 2010.

3 The Commission shall establish, by means of implementing acts, specific measures to make GNI data more comparable, reliable and exhaustive, based on the list of issues defined

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by the Commission in the delegated acts referred to in the second subparagraph of paragraph 2 of this Article. Such implementing acts shall be duly justified and in accordance with ESA 2010. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 8(2).

Article 6

1 Without prejudice to the inspections provided for in Article 2 of Regulation (EU, Euratom) No 608/2014, GNI information visits may, where deemed appropriate, be carried out in Member States by the Commission (Eurostat).

2 The purposes of the information visits referred to in paragraph 1 of this Article shall be the verification of the quality of GNI aggregates and their components and the verification of compliance with ESA 2010. In exercising its right to carry out such information visits, the Commission (Eurostat) shall respect the rules on statistical confidentiality laid down in Chapter V of Regulation (EC) No 223/2009.

3 When carrying out information visits in Member States, the Commission (Eurostat) may and is encouraged to request the assistance of national accounts experts representing national statistical authorities of other Member States.

The national accounts experts shall be registered on a list constituted on the basis of voluntary proposals sent to the Commission (Eurostat) by the national authorities responsible for the reporting of national accounts. The participation of national accounts experts of other Member States in those information visits is voluntary.

Article 7

1 The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2 The power to adopt delegated acts referred to in the second subparagraph of Article 5(2) shall be conferred on the Commission for a period of 5 years from 18 April 2019. The Commission shall draw up a report in respect of the delegation of power not later than 9 months before the end of the 5-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than 3 months before the end of each period.

3 The delegation of power referred to in the second subparagraph of Article 5(2) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4 Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.

5 As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6 A delegated act adopted pursuant to the second subparagraph of Article 5(2) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of 2 months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by 2 months at the initiative of the European Parliament or of the Council.

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Article 8

1 The Commission shall be assisted by the European Statistical System Committee established by Regulation (EC) No 223/2009. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2 Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

CHAPTER IV

FINAL PROVISIONS

Article 9

Before 1 January 2023, the Commission shall present a report to the European Parliament and to the Council on the application of this Regulation.

Article 10

Directive 89/130/EEC, Euratom and Regulation (EC, Euratom) No 1287/2003 are repealed.

References to the repealed acts shall be construed as references to this Regulation and shall be read in accordance with the correlation tables in the Annex.

Article 11

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 19 March 2019.

For the European Parliament

The President

A. TAJANI

For the Council

The President

G. CIAMBA

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Changes and effects yet to be applied to :

- [Regulation revoked by S.I. 2021/1300 Sch. 1 para. 106](#)