

FINLAND

Sources and definitions

The data source for all variables is *Tilastokeskus* (Statistics Finland), *Yrityskisteri* (Business Register), except for gross value added, which originates from *Yritysten rakennetilasto* (Structural Business Statistics), and GFCF of ICT manufacturing industries, the telecommunication industry, and computer and related services industries, which originates from national accounts. GFCF of other ICT services originates from *Yritysten rakennetilasto* (Structural Business Statistics).

Production value is approximated by turnover. Turnover comprises the totals invoiced by the observation unit during the reference period, and this corresponds to market sales of goods or services supplied to third parties.

Turnover includes all duties and taxes on the goods or services invoiced by the unit with the exception of the VAT invoiced by the unit *vis-à-vis* its customers and other similar deductible taxes directly linked to turnover.

It also includes all other charges (transport, packaging, etc.) passed on to the customer, even if these charges are listed separately in the invoice. Reduction in prices, rebates and discounts as well as the value of returned products must be deducted.

Income classified as other operating income, financial income and extraordinary income in company accounts is excluded from turnover. Operating subsidies received from public authorities or the institutions of the European Union are also excluded. For further detail, see the Eurostat definition (variable 12 11 0 of the Structural Business Statistics).

Value added corresponds to gross value added at factor costs. Value added at factor cost is the gross income from operating activities after adjustment for operating subsidies and indirect taxes. For further detail, see the Eurostat definition (variable 12 15 0 of the Structural Business Statistics).

Number of employees corresponds to number of full time equivalent employees. The number of employees is defined as those persons who work for an employer and under contract and receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind. For further detail, see the Eurostat definition (variable 16 13 0 of the Structural Business Statistics).

Wages and salaries refer to wages and salaries for employees only, and are defined as "the total remuneration, in cash or in kind, payable to all persons counted on the payroll (including those who work at home), in return for work done during the accounting period "regardless of whether it is paid on the basis of working time, output or piecework and whether it is paid regularly or not".

Wages and salaries include the values of any social contributions, income taxes, etc., payable by the employee even if withheld and paid directly to social insurance schemes, tax authorities, etc., by the employer on behalf of the employee. Wages and salaries do not include social contributions payable by the employer. For further details, see the Eurostat definition (Structural Business Statistics variable 13 32 0).

Number of enterprises: the enterprise is the smallest combination of legal units that is an organisational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making,

especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit. For further details, see the Eurostat definition (variable 11 11 0 of the Structural Business Statistics).

GFCF is in line with the OECD SSIS standard definition.

Composition of the ICT sector

The ICT sector is in line with the OECD definition (see the concordance table, NACE column), with the exception of the ICT wholesale activities, which include the following industries:

NACE 5143 (wholesale of electrical household appliances and radio and television goods): only sub-class 51432, wholesale of radio and television goods;

NACE 5164 (wholesale of office machinery and equipment): only sub-classes 51641 (wholesale of computer hardware) and 51642 (wholesale of office machinery);

NACE 5165 (wholesale of other machinery for use in industry, trade and navigation): only sub-classes 51651 (wholesale of electrical equipment and supply) and 51652 (wholesale of telecommunication equipment and electronic components).

Reference: The ICT Sector in the Nordic Countries 1995-2000, Statistics Denmark, Statistics Finland, Statistics Iceland, Statistics Norway, and Statistics Sweden, December 2001. Available at: <http://www.dst.dk/ict>