



2024/3102

12.12.2024

COMMISSION DELEGATED REGULATION (EU) 2024/3102

of 2 September 2024

amending Regulation (EC) No 138/2004 of the European Parliament and of the Council, as regards references to the statistical classification of economic activities NACE established by Regulation (EC) No 1893/2006 of the European Parliament and of the Council

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 138/2004 of the European Parliament and of the Council of 5 December 2003 on the economic accounts for agriculture in the Community ⁽¹⁾, and in particular Article 2(2) thereof,

Whereas:

- (1) Regulation (EC) No 1893/2006 of the European Parliament and of the Council ⁽²⁾ established a common statistical classification of economic activities in the Union ('NACE Rev. 2'), which started to apply on 1 January 2008.
- (2) After NACE Rev. 2 started to apply, globalisation and digitalisation have progressively changed the way in which many economic activities provide goods and services worldwide.
- (3) As a result of those changes, NACE Rev. 2 had to be updated, to maintain its comparability and consistency with the standards for classifying economic activities used at international level. Accordingly, Commission Delegated Regulation (EU) 2023/137 ⁽³⁾ amended Regulation (EC) No 1893/2006 and established the updated classification ('NACE Rev. 2.1').
- (4) To enable users to assess the detailed content changes in NACE and to compare the previous version of the classification with the updated version thereof a correspondence table ⁽⁴⁾ was made available to the classification users on 1 August 2023, along with explanatory notes ⁽⁵⁾.
- (5) The large body of legislation setting out data transmission requirements which refer to specific NACE sections, divisions, groups or classes includes Regulation (EC) No 138/2004. In order to ensure that those transmission requirements are expressed in terms compatible with the updated classification (NACE Rev. 2.1), Regulation (EC) No 138/2004 should be amended.
- (6) As the granularity of the updated classification is similar to that of the original version of the classification, the amendments to Regulation (EC) No 138/2004 set out in this Regulation would not impose any significant additional burden on Member States or on respondents.

⁽¹⁾ OJ L 33, 5.2.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/138/oj>.

⁽²⁾ Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1, ELI: <http://data.europa.eu/eli/reg/2006/1893/oj>).

⁽³⁾ Commission Delegated Regulation (EU) 2023/137 of 10 October 2022 amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 (OJ L 19, 20.1.2023, p. 5, ELI: http://data.europa.eu/eli/reg_del/2023/137/oj).

⁽⁴⁾ <https://europa.eu/!f6H9nX>.

⁽⁵⁾ <https://europa.eu/!FNRRFB>.

- (7) Compliance with the updated classification should not be required immediately, as a certain period of time is necessary to allow data providers to adapt to the new regulatory requirements. It should be recalled that Delegated Regulation (EU) 2023/137, which amended Regulation (EC) No 1893/2006, sets out deferred dates of application for certain statistical domains. The date of application of this Regulation should thus be equally deferred.
- (8) Regulation (EC) No 138/2004 should therefore be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 138/2004 is amended as set out in the Annex to this Regulation.

Article 2

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

It shall apply from 1 January 2028, as regards data transmissions to the Commission (Eurostat) relating to each reference period which starts on or after that date.

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

Done at Brussels, 2 September 2024.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Annex I to Regulation (EC) No 138/2004 is amended as follows:

(1) throughout the Annex, 'NACE Rev. 2' is replaced by 'NACE';

(2) Part I is amended as follows:

(a) in section B, point 1 'Basic unit', point 1.10 is replaced by the following:

'1.10. The local kind-of-activity unit (local KAU) is the part of a KAU which corresponds to a local unit. The local KAU is called an establishment in the 2008 SNA and the International Standard Industrial Classification of All Economic Activities (ISIC). A KAU groups all the parts of an institutional unit in its capacity as a producer contributing to the performance of an activity at class level (four digits) of the NACE (*) (the reference classification for economic activities, cf. 1.55) and corresponds to one or more operational subdivisions of the institutional unit. The institutional unit's information system must be capable of indicating or calculating for each local KAU at least the value of production, intermediate consumption, compensation of employees, the operating surplus and employment and gross fixed capital formation (ESA 2010, 2.148). The local unit is an institutional unit, or part of an institutional unit, producing goods or services situated in a geographically identified place.

(*) Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1, ELI: <http://data.europa.eu/eli/reg/2006/1893/oj>).';

(b) section F is amended as follows:

(i) in point 1 'General', point 1.56 is replaced by the following:

'1.56. NACE is a more detailed version of the ISIC, adapted to specifically European circumstances. NACE is also directly linked to the statistical classification of products by activity (CPA) (*) within the European Union, which in turn is based on the Central Product Classification (CPC).

(*) Regulation (EC) No 451/2008 of the European Parliament and of the Council of 23 April 2008 establishing a new statistical classification of products by activity (CPA) (OJ L 145, 4.6.2008, p. 65, ELI: <http://data.europa.eu/eli/reg/2008/451/oj>).';

(ii) in point 2 'Definition of the characteristic activities of agriculture', in the second sentence of point 1.62, footnote 10 is deleted;

(iii) point 4 'Observations concerning various items' is amended as follows:

— in point 1.71, first sentence, footnote 12 is deleted;

— point 1.89 is replaced by the following:

'1.89 Animal husbandry performed on farms for remuneration (the provision of land for livestock) is agricultural contract work since it is part of the agricultural production process. This heading does not, however, include the private rearing and care of saddle horses, since these activities do not constitute the production of goods but a genuine service within the meaning of the ESA 2010 (section S of NACE).';

— point 1.92 is replaced by the following:

‘1.92 This group of activities comprises the following activities: (i) hunting and trapping on a commercial basis; (ii) taking of animals (dead or alive) for food, fur or skin, or for use in research, in zoos or as pets; (iii) production of fur skins or reptile or bird skins from hunting or trapping activities. It should be noted that the production of hide and leather from slaughterhouses and hunting performed as a sports or recreation activity are not included as characteristic activities of the agricultural industry. Additionally, the ‘hunting’ group does not comprise the breeding of game on holdings, which should be recorded under Class 01.48 “Raising of other animals”.’.
