



COMMISSION IMPLEMENTING REGULATION (EU) 2026/320

of 12 February 2026

amending Implementing Regulation (EU) 2020/1197 as regards references to the statistical classification of products by activity (CPA) established by Regulation (EC) No 451/2008 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 (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics ⁽¹⁾, and in particular Article 7(1) thereof,

Whereas:

- (1) Regulation (EC) No 451/2008 of the European Parliament and of the Council ⁽²⁾ established a common statistical classification of products by activity ('CPA'). Regulation (EC) No 451/2008 started to apply on 1 January 2008.
- (2) The internal consistency of European statistics requires that the CPA is structurally linked to its European reference classification, the statistical classification of economic activities in the European Union ('NACE'), which was recently amended by Commission Delegated Regulation (EU) 2023/137 ⁽³⁾ that established NACE Revision 2 Update 1 ('NACE Rev. 2.1').
- (3) Those changes to NACE Rev. 2.1 led to the adoption of Commission Delegated Regulation (EU) 2024/3103 ⁽⁴⁾ which amended Regulation (EC) No 451/2008 in order to establish CPA Version 2.2 ('CPA Ver. 2.2').
- (4) Commission Implementing Regulation (EU) 2020/1197 ⁽⁵⁾ lays down technical specifications and arrangements, as well as data requirements for European business statistics in accordance with Regulation (EU) 2019/2152. Annex I and Annex VI to Implementing Regulation (EU) 2020/1197 set out data transmission requirements which refer to specific CPA headings. Those data transmission requirements should be updated in order to ensure that they are compatible with CPA Ver. 2.2.
- (5) Implementing Regulation (EU) 2020/1197 should therefore be amended.
- (6) The measures provided for in this Regulation are in accordance with the opinion of the European Statistical System Committee,

⁽¹⁾ OJ L 327, 17.12.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/2152/oj>.

⁽²⁾ 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) and repealing Council Regulation (EEC) No 3696/93 (OJ L 145, 4.6.2008, p. 65, ELI: <http://data.europa.eu/eli/reg/2008/451/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⁾ Commission Delegated Regulation (EU) 2024/3103 of 2 September 2024 amending Regulation (EC) No 451/2008 of the European Parliament and of the Council as regards updating the classification of products by activity (CPA) (OJ L, 2024/3103, 12.12.2024, ELI: http://data.europa.eu/eli/reg_del/2024/3103/oj).

⁽⁵⁾ Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics (OJ L 271, 18.8.2020, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2020/1197/oj).

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2020/1197 is amended as follows:

- (1) Annex I is amended in accordance with Annex I to this Regulation;
- (2) Annex VI is amended in accordance with Annex II 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*.

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

Done at Brussels, 12 February 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

In Annex I to Implementing Regulation (EU) 2020/1197, Part B is amended as follows:

(1) Table 4 is replaced by the following:

Table 4. Short term business statistics on import prices

Variables	130101. Import prices (optional for non-euro area countries and countries applying the European sampling schemes) 130102. Import prices (euro area) (optional for non-euro area countries (and countries applying the European sample schemes) 130103. Import prices (non-euro area) (optional for non-euro area countries)
Measurement unit	Indices: unadjusted
Statistical population	Products in CPA B (excl. B0721 and B09), C (excl. C18, C2446, C253, C301, C303, C304 and C33) and D
Breakdowns	Breakdown by products <i>For all countries:</i> — MIGs of CPA Sections B (excl. B0721 and B09), C (excl. C18, C2446, C253, C301, C303, C304 and C33) and D as defined in Annex II.A to this Regulation; — CPA aggregates of Sections B (excl. B0721 and B09)+C (excl. C18, C2446, C253, C301, C303, C304 and C33)+D; — CPA Sections B (excl. B0721 and B09), C (excl. C18, C2446, C253, C301, C303, C304 and C33), D. <i>For medium and large countries</i> as defined in Annex III.A.2 to this Regulation: — In addition Divisions of CPA Sections B (excl. B0721 and B09), C (excl. C18, C2446, C253, C301, C303, C304 and C33) and D. The additional breakdowns for medium and large countries are optional for small countries (as defined in Annex III.A.2 to this Regulation).
Use of approximations and quality requirements	Scope of data provision limited by European sampling schemes for specific countries as specified in Annex III.C to this Regulation
Data transmission deadline	T+1M+15 days
First reference period	January 2006, except for: — Austria: January 2009 for CPA C161, C2811, C2892. For the Member States of the euro area that acceded after January 2006, the variables 130101 (Import prices), 130102 (Import prices (euro area)) and 130103 (Import prices (non-euro area)) are required from the beginning of the year of the entry into the euro area.'

(2) Table 23 is replaced by the following:

Table 23. Country-level business statistics on product and residence of client breakdown of net turnover of enterprises

Variables	250112. Net turnover by residence of client (1 %-rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied: for groups and classes the 1 %-rule shall be applied at the corresponding division level) 250113. Net turnover by product (1 %-rule as defined in Annex III.A.1 based on “net turnover” and “number of employees and self-employed persons” at NACE division level may be applied: for groups and classes the 1 %-rule shall be applied at the corresponding division level)
Measurement unit	National currency (thousands)
Statistical population	Activity coverage: Market producers of NACE divisions 62, 63, 78, groups 58.2, 69.1, 69.2, 70.2, 71.1, 71.2, 73.1 and 73.2.
	Size class coverage: Enterprises with 20 or more employees and self-employed persons only
Breakdowns	CETO-flag as defined in Annex III.B may be applied <i>For variable 250113 (Net turnover by product)</i> 1. Breakdown by product CPA for NACE divisions 62 and 63, and groups 58.2, 63.1 and 63.9 (Computer related activities): Total, 58.21, 58.29, 58.29.1 + 58.29.2, 58.29.3 + 58.29.4, 62.1, 62.2, 62.20.1, 62.20.2, 62.20.3, 62.20.4, 62.20.5, 62.9, 63.1, 63.10.1, 63.10.11, 63.10.12, 63.9, 95.1, Resale services (should include all resale services (wholesale and retail)) of software which is not developed by the enterprise as well as the resale of hardware which is not manufactured by the enterprise), Other products CPA for NACE group 69.1 (Legal activities): Total, 69.10.01, 69.10.02, 69.10.03, 69.10.04, 69.10.05, 69.10.06, 69.10.07, 69.10.08, 69.10.09, Other products CPA for NACE group 69.2 (Accounting, bookkeeping and auditing activities; tax consultancy): Total, 69.20.1, 69.20.2, 69.20.21 + 22 + 23, 69.20.24, 69.20.29, 69.20.3, 69.20.4, Other products CPA for NACE group 70.2 (Business and other management consultancy activities): Total, 70.20, 70.20.1, 70.20.11, 70.20.12, 70.20.13, 70.20.14, 70.20.15, 70.20.16, 70.20.17, 70.20.2, 70.20.3, Other products CPA for NACE class 71.11 (Architectural activities): Total, 71.11.1, 71.11.2, 71.11.21 + 22, 71.11.23, 71.11.24, 71.11.25, 71.11.3, 71.11.4, Other products CPA for NACE class 71.12 (Engineering activities and related technical consultancy): Total, 71.12.1, 71.12.11, 71.12.12, 71.12.13, 71.12.14, 71.12.15, 71.12.16, 71.12.17, 71.12.18, 71.12.19, 71.12.2, 71.12.3, Other products CPA for NACE group 71.2 (Technical testing and analysis): Total, 71.20.0, 71.20.01, 71.20.02, 71.20.03, 71.20.04, 71.20.05, 71.20.09, Other products CPA for NACE group 73.1 (Advertising): Total, 73.11.0, 73.11.01, 73.11.02, 73.11.03, 73.11.04, 73.12.1, 73.12.11, 73.12.12, 73.12.13, 73.12.14, 73.12.19, Other products CPA for NACE group 73.2 (Market research and public opinion polling): Total, 73.20.1, 73.20.11, 73.20.12, 73.20.13, 73.20.14, 73.20.15 + 16, 73.20.2, Other products

	CPA for NACE division 78 (Employment activities): Total, 78.10.0, 78.10.01, 78.10.02, 78.20.1, 78.20.11, 78.20.12, 78.20.13, 78.20.14, 78.20.15, 78.20.16, 78.20.17, 78.20.18, 78.20.19, 78.20.2, Other products <i>For variable 250112 (Net turnover by residence of client)</i> 2. Breakdown by residence of client Total — Resident (as defined in ESA2010 paragraph 1.62), — Non-resident, — intra-EU, — extra-EU.
Use of approximations and quality requirements	In cases where the source data used for compiling the data of the variable is available for the fiscal year for some statistical units and this data cannot be recalculated to cover the calendar year, the calendar year data may be approximated by data on the fiscal year for these statistical units.
Data transmission deadline	T + 18M
First reference period using the specifications of this table	2025 for NACE divisions 62, 63 and 78 and groups 58.2, 71.1, 71.2, 73.1 and 73.2 2026 for NACE groups 69.1, 69.2 and 70.2'

ANNEX II

In Annex VI to Implementing Regulation (EU) 2020/1197, Table 2 is replaced by the following:

Table 2. Product breakdown according to CPA classification (**voluntary data transmission**)

The following breakdown describes the suggested level of detail for the voluntary data transmission by the CPA classification.

CPA is the European classification of products (goods and services) by activity. Under CPA, each product is assignable to a single heading of the classification of activities. It is therefore allocated to the economic activity, which produces it. As a result, CPA has the same structure as the classification of economic activities (NACE) and is used in National Accounts.

A-V	TOTAL SERVICES
A	PRODUCTS OF AGRICULTURE, FORESTRY AND FISHING
B	MINING AND QUARRYING
C	MANUFACTURED PRODUCTS (manufacturing services)
D	ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY
E	WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION SERVICES
F	CONSTRUCTIONS AND CONSTRUCTION WORKS
G	WHOLESALE AND RETAIL TRADE SERVICES
46	Wholesale trade services
47	Retail sale services
H	TRANSPORTATION AND STORAGE SERVICES
49	Land transport services and transport services via pipelines
50	Water transport services
51	Air transport services
52	Warehousing, storage and support services of transportation
53	Postal and courier services
I	ACCOMMODATION AND FOOD SERVICES
55	Accommodation services
56	Food and beverage serving services
J	PUBLISHING, BROADCASTING, AND CONTENT PRODUCTION AND DISTRIBUTION SERVICES
58	Publishing services
59	Motion picture, video and television programme production, sound recording and music publishing services
60	Programming and broadcasting services
K	TELECOMMUNICATION, COMPUTER PROGRAMMING, CONSULTING AND OTHER INFORMATION SERVICES
61	Telecommunication services
62	Computer programming, consultancy and related services
63	Computing infrastructure, data processing, hosting and other information services
L	FINANCIAL AND INSURANCE SERVICES
64	Financial services, except insurance and pension funding

65	Insurance, reinsurance and pension funding services, except compulsory social security
66	Services auxiliary to financial services and insurance services
M	REAL ESTATE SERVICES
N	PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES
69	Legal and accounting services
70	Services of head offices and management consultancy
71	Architectural and engineering services; technical testing and analysis services
72	Scientific research and development services
73	Services of advertising, market research and public relations
74	Other professional, scientific and technical services
75	Veterinary services
O	ADMINISTRATIVE AND SUPPORT SERVICES
77	Rental and leasing services
78	Employment services
79	Travel agency, tour operator and other reservation services and related services
80	Investigation and security services
81	Services to buildings and landscape
82	Office administrative, office support and other business support services
P	PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES
Q	EDUCATION SERVICES
R	HUMAN HEALTH AND SOCIAL WORK SERVICES
S	ARTS, SPORTS AND RECREATION SERVICES
T	OTHER SERVICES
U	SERVICES OF HOUSEHOLDS AS EMPLOYERS OF DOMESTIC PERSONNEL; UNDIFFERENTIATED GOODS AND SERVICES PRODUCED BY HOUSEHOLDS FOR OWN USE
V	SERVICES PROVIDED BY EXTRATERRITORIAL ORGANISATIONS AND BODIES'