

Questionnaire manual: EKOMAR A. Financial statistics of agricultural, forestry and fishing enterprises

Questionnaire code: 13442022

Submitted in: 4.07.2022 data about 2021

Periodicity: Annual

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Calculating the average number of employees in full-time equivalents – to find the full-time equivalent of the average number of employees, the hours worked by part time employees are converted to full-time employment, which is then added to the number of full time employees.

An example on reducing the number of employees:

The standard working time in the enterprise is 8 hours a day.

Find the average number of employees in the enterprise in full-time equivalents in one month, provided that:

on 1–15 January, the employer employed 27 full time employees;

on 16–31 January, the employer employed 48 full time employees;

on 1–31 January, the employer employed 1 part time employee with 6 working hours a day – with work load of 0.75;

on 1–15 January, the employer employed 1 part time employee with 4 working hours a day – with work load of 0.50;

on 1–31 January, the employer employed 1 part time employee with 2 working hours a day – with work load of 0.25.

The monthly average number of full time employees is

$$(15 \times 27 + 16 \times 48) / 31 = 37.8$$

Monthly average number of part time employees is

$$(0.75 \times 31 + 0.5 \times 15 + 0.25 \times 31) / 31 = 1.2$$

The average number of employees in full-time equivalents in January is

$$37.8 + 1.2 = 39.0$$

The average number of employees in full-time equivalents for each month is calculated similarly to the given example. To find the annual average number of employees, add up the monthly average numbers of employees and divide it by 12.

eSTAT (<https://estat.stat.ee/>) is for data submission.

Please make sure that you enter data in the correct cell. If you enter alphabetical characters in a number field, a corresponding error message is displayed. In the case of some fields, logic (arithmetic) checks have been applied to prevent data entry mistakes. If there is a conflict in the entered data or they conflict with pre-filled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections.

After correcting the data, save changes and check the questionnaire again. If there are no more mistakes, confirm and submit the data by clicking “Confirm” on the last page of the questionnaire. You will be displayed a message that the data have been submitted successfully. If you have any questions, please contact Statistics Estonia’s customer service either by phone at +372 625 9300 (Mon–Thu 8:30–16:30, Fri 8:30–15:30) or by e-mail at klienditugi@stat.ee.

DATA COLLECTED WITH THE QUESTIONNAIRE

Table 2. EMPLOYMENT, HOURS WORKED

Please fill in the missing data, check the prefilled fields and correct where necessary.

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
B_010 / 1	Average number of persons employed	ENT_B_ 010	Average number of persons employed – total number of persons who work in the enterprise, irrespective of the length of the working week: proprietors and their unpaid family members; full and part-time employees; persons who work outside the unit (delivery staff etc.); persons temporarily absent from work (on sick leave, paid leave, study leave, on strike, etc.); seasonal workers, trainees (apprentices) and homeworkers; persons employed under contract for services. Not included among persons employed are manpower supplied by other enterprises who are working in the observation unit fulfilling orders of that unit, as well as long-term absent employees (on maternity leave, in military service etc.)	Positive integer	
B_020	Annual average	ENT_B_	Annual average number of employees – persons who have a	Positive	

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/ 1	number of employees	020	contract to carry out work for an employer and receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind: paid working proprietors; full and part-time employees; trainees (apprentices); seasonal workers and homeworkers; unemployed persons engaged under a contract between an undertaking and employment placement agency; persons temporarily absent from work (on sick leave, paid leave, study leave, on strike, etc.). Not included among employees are long-term absent employees (on maternity leave, in military service etc.), manpower supplied by other enterprises fulfilling orders of that unit (are paid by that unit) and unpaid volunteers.	integer	
B_030 / 1	Annual average number of part-time employees	ENT_B_030	Part-time employee is a person who is working less than normal working hours per day/week/month; who works temporarily part time at the employer's initiative.	Positive integer	
B_070 / 1	Number of hours worked	ENT_B_070	Hours worked is the total number of hours actually worked by all employees in the observation period. In addition to standard working hours, also show overtime. Number of hours worked does not include hours paid but not worked such as annual leave, holidays, sickness, meal breaks and travel between home and work, which are not directly hours worked. If the exact number of hours actually worked is not known, it may be calculated indirectly: standard working hours + overtime - absences. The number of working hours per calendar year is 2020. The number of hours worked is measured as thousand hours with one decimal place.	Positive real number (0,1)	
B_080 / 1	Average number of employees in full-time equivalent units	ENT_B_080	To find the full-time equivalent of average number of employees, the hours worked by part-time workers are converted to full-time employment, which is then added to the number of full-time workers. To find the annual average number of employees, add up the full-time equivalent of monthly average number of employees and divide it by 12.	Positive integer	
B_065 / 1	Research and development personnel employed by the enterprise in the current year *	ENT_B_065	Research and development refers to creative work undertaken on a systematic basis in order to increase the stock of knowledge (including knowledge of man, nature, society and their interaction), and the use of this knowledge to devise new applications, for the production of new materials, products and equipment, to introduce or develop new processes, systems and services. The number of persons employed includes full-time as well as occasional research and development staff. Unlike the rest of the questionnaire, this question is about the year after the reference year.	valik_jah_ei_1v	

Table 3.1. SCHEME 1: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

The values of taxonomy elements in the annual report are used for prefilling. The values in additional rows in the annual report are not used for prefilling.

Prefilled from the report "Manufactured goods", "Consumption of fuels and energy", "Energy" (in auxiliary column 101)r.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/classification name	You need not fill in the value: period, economic activity
C_010_1 / 1	Turnover – scheme 1	ENT_C_010_1	Turnover – income from sales of all products, goods and services, received or to be received, which have been produced or provided as part of principal or ancillary activity, excluding VAT and excises, is calculated on an accrual basis accounting. Turnover includes charges for packaging, as well as commissions, agency fees, rent. Turnover does not include: proceeds from selling fixed assets, other operating revenue, financial and extraordinary income, subsidies received from national or local budgets, or from the institutions of the European Union; revenue collected on behalf of third parties (contracts of commission and agency contracts).	Positive integer	
C_011_1 / 1	Turnover: total sales to non-residents –	ENT_C_011_1	Turnover includes sales of goods, products and services to non-residents, i.e. to legal persons registered or natural persons permanently residing in foreign countries.	Positive integer	

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	scheme 1				
C_012_1 / 1	Turnover: sales to non-residents in the European Union countries (except Estonia) – scheme 1	ENT_C_012_1	Sales to legal persons registered or natural persons permanently residing in the European Union member states (Austria, Belgium, Bulgaria, Spain, Netherlands, Ireland, Italy, Greece, Cyprus, Lithuania, Luxembourg, Latvia, Malta, Portugal, France, Sweden, Romania, Germany, Slovakia, Slovenia, Finland, Denmark, Czech, Hungary).	Positive integer	
C_013_1 / 1	Turnover: sales of self-manufactured goods and industrial services to non-residents – scheme 1	ENT_C_013_1	Sales of self-manufactured goods and industrial services rendered to non-residents. Sales do not include costs of materials in case of resale (re-export) to non-residents if the materials imported for processing are not recognised in the costs. In that case, only service fees are included.	Positive integer	
C_755_1 / 1	Other income, total – scheme 1	ENT_C_755_1	Other revenue – revenue from irregular business activity, including revenue from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other recoveries, net profit on translation of foreign currencies and supplier payables. Also indicate here the gains arising from changes in fair value of investment properties, as well as grants for operating expenses, agricultural production and grants related to assets.	Positive integer	
C_760_1 / 1	Other revenue: profit from sale of fixed assets – scheme 1	ENT_C_760_1	Revenue from selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_765_1 / 1	Other revenue: profit from revaluation – scheme 1	ENT_C_765_1	Gains from revaluation of investment properties, biological assets reported under the fair value model.	Positive integer	
C_023_1 / 1	Other revenue: grants related to assets – scheme 1	ENT_C_023_1	Grants related to assets – grants recognised as income in the reference period whose primary condition is that the entity should acquire long-term assets.	Positive integer	
C_020_1 / 1	Grants related to income – scheme 1	ENT_C_020_1	Grants related to income – grants from general government or local budgets or from the Institutions of the European Union to compensate for operating expenses, including EAS project grants (export, marketing, product development, business start-up, development of infrastructure), support to training, consultations, participation in fairs and festivals, traineeships; wage subsidies, traineeship or supervisor benefits of the Unemployment Insurance Fund; support of the Environmental Investment Centre; ARIB export support; subsidies for regular public transport services. Not included here are grants related to assets, forgivable loans, non-monetary grants. MORE INFORMATION: RTJ 12 "Government assistance".	Positive integer	
C_020_SELGITUS_S1 / 1	Other revenue: specification of the source, purpose and amount of the grant – scheme 1	ENT_C_020_S1	Describe from whom (institution) and for which activity the grant was received.	Text	
C_756_1 / 1	Other revenue: lease income – scheme 1	ENT_C_756_1	Lease income – income from using leased assets unless reported as turnover.	Positive integer	
C_757_1 / 1	Other revenue: licence fees – scheme 1	ENT_C_757_1	Licence fees – revenue from selling licences unless reported as turnover.	Positive integer	
C_022_1 / 1	Change in inventories of finished goods and work in progress – scheme 1	ENT_C_022_1	Changes in finished goods and work in progress inventories – stocks of finished products and work in progress at the end of the year less stocks of finished products and work in progress at the beginning of the year at the production cost. Fill in if scheme 1 is used. Inventories include goods or services being processed and not ready for sale, as well as goods produced by the enterprise which are held for sale. Work in progress also includes products of the entity that are being processed by a third party. However, if the entity has goods which do not belong to this entity, these are not included in the inventories. Included here is also the change in inventories of agricultural products at acquisition cost.	Integer	
KA_70_1 / 1	Change in inventory of agricultural production – scheme 1	ENT_KA_70_1		Integer	
C_035_1 / 1	Profit (loss) from biological assets –	ENT_C_035_1	Profit/loss from biological assets – a gain or loss arising on initial recognition of biological assets at fair value and from a	Integer	

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	scheme 1		change in fair value.		
C_040_1/1	Work performed by entity and capitalised – scheme 1	ENT_C_040_1	Capitalised self-constructed assets – materials and services used for the construction of fixed assets, which are reported as an expense in some other income statement entry (fill in if scheme 1 is used).	Positive integer	
KA_110_1/1	Total raw materials and consumables	ENT_KA_110_1	Cost of goods, raw materials, materials, consumables and services purchased directly for the principal activity (e.g. production or sale).	Positive integer	
C_210_11/1	Raw materials and consumables: raw materials, supplies and intermediate products, total	ENT_C_210_11	Raw materials, materials, supplies for manufacturing, purchased goods and intermediate goods, structures, components, spare parts, instruments and equipment other than fixed assets, packaging, maintenance and repair materials, office supplies, economic goods etc. at the acquisition cost.	Positive integer	
C_470_11/1	Goods, raw materials, materials and services: inventory discount and write-off	ENT_C_470_11		Positive integer	
C_100_11/1	Raw materials and consumables: goods purchased for resale (in conformity with income from retail and wholesale of goods)	ENT_C_100_11	Goods purchased for resale and resold without further processing, as well as stocks of materials and supplies. Merchandise sold are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). Persons liable to value added tax add VAT to the acquisition cost. Cost of merchandise includes the cost of goods as well as their acquisition related transport and other direct expenses. If goods have been taken to commission sale, they are not included among goods resold. The cost of fixed assets sold is not included in the cost of goods. Raw materials and consumables should be equivalent to turnover in Table D row D 47 and/or D 462_9.	Positive integer	
C_120_11/1	Raw materials and consumables: real estate purchased for resale	ENT_C_120_11	Real estate purchased for resale that has been resold includes dwellings, apartments, non-residential buildings, land. Real estate sold without further processing is measured at acquisition cost, VAT exclusive (for persons liable to value added tax).	Positive integer	
C_110_11/1	Raw materials and consumables: services purchased for resale	ENT_C_110_11	Services purchased for resale and resold without further processing include electricity, heat, water, package tours etc. The services sold without further processing are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). The cost of services sold without further processing includes the cost of the services as well as their acquisition related direct expenses.	Positive integer	
C_400_11/1	Raw materials and consumables: electricity	ENT_C_400_11	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."	Positive integer	
C_420_11/1	Raw materials and consumables: heat	ENT_C_420_11	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410_11/1	Raw materials and consumables: fuels	ENT_C_410_11	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_260_11/1	Raw materials and consumables: payments to subcontractors for construction activities	ENT_C_260_11	Contractual payments to subcontractors for construction works as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.	Positive integer	

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C_265_11 / 1	Raw materials and consumables: payments to subcontractors for construction works in buildings	ENT_C_265_11	Payments to subcontractors for construction activities (new construction as well as repair and reconstruction) in buildings in Estonia and in foreign countries. Including installation of equipment in buildings as part of subcontracting.	Positive integer	
C_270_11 / 1	Raw materials and consumables: payments to subcontractors for construction activities in foreign countries	ENT_C_270_11	Payments to subcontractors for construction activities in foreign countries, including construction of foreign embassy buildings in Estonia..	Positive integer	
C_320_11 / 1	Raw materials and consumables: payments to subcontractors for industrial production	ENT_C_320_11	Payments to subcontractors for industrial production as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.	Positive integer	
C_330_11 / 1	Raw materials and consumables: rental and lease expenses, rent on land	ENT_C_330_11	Rental and lease expense – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_340_11 / 1	Raw materials and consumables: labour supply expense	ENT_C_340_11	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.	Positive integer	
C_345_11 / 1	Raw materials and consumables: water supply services	ENT_C_345_11	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_350_11 / 1	Raw materials and consumables: other purchased services	ENT_C_350_11	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
KA_25_0_1 / 1	Other operating expenses total	ENT_KA_250_1	Expenses of service and auxiliary materials purchased for other than directly administrative and other principal activity related purposes (e.g. accounting services, consultation, office supplies, advertising, insurance, foundation and research, provisions related expenses, write-down of doubtful receivables, etc.)	Positive integer	
C_330_12 / 1	Other operating expense: rental and lease expenses, rent on land	ENT_C_330_12	Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_340_12 / 1	Other operating expenses: labour supply expense	ENT_C_340_12	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.	Positive integer	
C_345_12 / 1	Other operating expenses: water supply services	ENT_C_345_12	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_400_12 / 1	Other operating expense: electricity	ENT_C_400_12	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in	Positive integer	

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			row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."		
C_420_12 / 1	Other operating expense: heat	ENT_C_420_12	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410_12 / 1	Other operating expense: fuels	ENT_C_410_12	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_280_12 / 1	Miscellaneous operating expenses: miscellaneous office expenses	ENT_C_280_12		Positive integer	
C_560_12 / 1	Other operating expense: travel expenses	ENT_C_560_12	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.	Positive integer	
C_515_12 / 1	Other operating expense: state and local taxes	ENT_C_515_12	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.	Positive integer	
C_530_12 / 1	Other operating expense: state fee	ENT_C_530_12	State fee – a sum payable for the performance of legal activities, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.	Positive integer	
C_550_12 / 1	Other operating expense: allowance for doubtful receivables	ENT_C_550_12	Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_350_12 / 1	Other operating expense: other purchased services	ENT_C_350_12	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
C_545_12 / 1	Other operating expenses: other expenses	ENT_C_545_12	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545_2_12 / 1	Miscellaneous operating expenses: explanation of other expenses	ENT_C_545_2_12		Text	
C_430_1 / 1	Expenses: total personnel expenses – scheme 1	ENT_C_430_1	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_440_1 / 1	Expenses: personnel expenses – wages	ENT_C_440_1	Wages and salaries – remuneration paid by the employer to all persons for work done in the reference period: basic wage; gratuities, bonuses, ex gratia payments, holiday pay	Positive integer	

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	and salaries: scheme 1		(reported in the period when the holiday entitlement arises), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment; unemployment insurance premium at the established rate; mandatory funded pension contributions; other personnel costs (regular payments to members of the company's management board / board member for working for the company). Wages and salaries do not include dividends or labour supply expense.		
C_450_1/1	Expenses: personnel expenses – social security tax and unemployment insurance premiums paid by employers – scheme 1	ENT_C_450_1	Social tax and unemployment insurance premiums paid by employers – social tax (for pension insurance and national health insurance) and unemployment insurance premium at the established rate for employers. Including social tax on fringe benefits and on accrued vacation pay.	Positive integer	
C_460_1/1	Costs: depreciation and impairment loss – scheme 1	ENT_C_460_1	Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.	Positive integer	
KA_275_1/1	Significant discounts of current assets – scheme 1	ENT_KA_275_1		Positive integer	
C_770_1/1	Other operating expenses, total – scheme 1	ENT_C_770_1	Other expenses – Irregular expenses incurred in business activity, including loss from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other payables, maintenance costs of associations, membership fees, compensations for damage to natural environment, net loss on translation of foreign currencies and supplier payables, gifts and donations including income tax. Show here loss on changes in fair value of investment properties. Local taxes in the reference period are excluded.	Positive integer	
C_780_1/1	Other operating expenses: loss from sale of fixed assets – scheme 1	ENT_C_780_1	Loss on selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_785_1/1	Other operating expenses: loss from revaluation – scheme 1	ENT_C_785_1	Loss on revaluation of investment properties, biological assets reported under the fair value model.	Positive integer	
C_790_1/1	Other operating expenses: membership fees – scheme 1	ENT_C_790_1	Membership fees, operation and maintenance costs of associations.	Positive integer	
C_855_1/1	Financial income and expenses (profit (loss) of subsidiaries and associated enterprises, financial assets, interest income and expenses, and other financial income and expenses) – scheme 1	ENT_C_855_1	Financial income and expenses – income and expenses from shares and other financial investments. Show here profit (loss) from selling subsidiaries and affiliated undertakings, long-term and short-term financial investments, including sales and revaluations of fair value, interest and dividend income from long-term and short-term financial investments (including financial lease interests), interest expenses on loans, securities, financial lease agreements and other interest bearing debt obligations, profit (loss) on translation of foreign currencies of financial and investment activities related receivables and payables fixed in foreign currency; other financial income and expenses.	Integer	
C_805_1/1	Financial income and expenses: interest income – scheme 1	ENT_C_805_1	Interest income on financial lease, interest income on short-term and long-term loans, short-term and long-term promissory note, bonds, bank accounts.	Positive integer	
C_835_1/1	Financial income and expenses: interest expenses – scheme 1	ENT_C_835_1		Positive integer	
C_836_1/1	Financial income and expenses: interest expense –	ENT_C_836_1	Interest expenses from operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership to the lessee; otherwise a	Positive integer	

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	interest expenses from operating lease: scheme 1		lease agreement is classified as an operating lease. To be completed when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).		
C_890_1/1	Income tax – scheme 1	ENT_C_890_1	Income tax on dividends and profit distribution. Income tax expenses on dividends are reported in income statement in the same period as the dividends were announced, irrespective of the period for which they were announced or when they are actually paid out. Including expenses or return of income tax payable by subsidiaries in foreign countries and postponed income tax expenses or return.	Positive integer	
C_900_1/1	Profit (loss) in the reference year – scheme 1	ENT_C_900_1	Profit (loss) for the reference period is the difference between all revenue and expenditure during the reference period.	Integer	
C_910_1/1	Dividends – scheme 1	ENT_C_910_1	Dividends – dividends from previous year's profit announced during the reference year (either paid and unpaid). Corporate income tax on dividend payments is reported in row "Income tax".	Positive integer	

Table 3.2. SCHEME 2: INCOME STATEMENT (ONLY fill in either Scheme 1 or Scheme 2)

Prefilled from the report "Manufactured goods", "Consumption of fuels and energy", "Energy" (in auxiliary column 101).

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
C_010_2/1	Turnover: scheme 2	ENT_C_010_2	Turnover – income from sales of all products, goods and services, received or to be received, which have been produced or provided as part of principal or ancillary activity, excluding VAT and excises, is calculated on an accrual basis accounting. Turnover includes charges for packaging, as well as commissions, agency fees, rent. Turnover does not include: proceeds from selling fixed assets, other operating revenue, financial and extraordinary income, subsidies received from national or local budgets, or from the institutions of the European Union; revenue collected on behalf of third parties (contracts of commission and agency contracts).	Positive integer	
C_011_2/1	Turnover: total sales to non-residents – scheme 2	ENT_C_011_2	Turnover includes sales of goods, products and services to non-residents, i.e. to legal persons registered or natural persons permanently residing in foreign countries.	Positive integer	
C_012_2/1	Turnover: sales to non-residents in the European Union countries (excl. Estonia) – scheme 2	ENT_C_012_2	Sales to legal persons registered or natural persons permanently residing in the European Union member states (Austria, Belgium, Bulgaria, Spain, Netherlands, Ireland, Italy, Greece, Cyprus, Lithuania, Luxembourg, Latvia, Malta, Portugal, France, Sweden, Romania, Germany, Slovakia, Slovenia, Finland, Denmark, Czech, Hungary).	Positive integer	
C_013_2/1	Turnover: sales of self-manufactured goods and industrial services to non-residents – scheme 2	ENT_C_013_2	Sales of self-manufactured goods and industrial services rendered to non-residents. Sales do not include costs of materials in case of resale (re-export) to non-residents if the materials imported for processing are not recognised in the costs. In that case, only service fees are included.	Positive integer	
KA_390_1/1	Total cost of sales (goods, services)	ENT_KA_390_1	Cost of products, goods and services (incl. depreciation and write-downs of production related fixed assets) and production losses and other similar production costs not included in the cost of sold products. The cost of production (goods, services) sold is calculated based on the same principles and quantities as turnover.	Positive integer	
C_210_21/1	Costs of sales: raw materials, materials, supplies and intermediate goods, total	ENT_C_210_21	Raw materials, materials, supplies for manufacturing, purchased goods and intermediate goods, structures, components, spare parts, instruments and equipment other than fixed assets, packaging, maintenance and repair materials, office supplies, economic goods etc. at the acquisition cost.	Positive integer	
C_470	Cost of sales:	ENT_C_		Positive	

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_21 / 1	inventory write-down and write-off	470_21		integer	
C_100_21 / 1	Cost of sales: goods purchased for resale	ENT_C_100_21	Goods purchased for resale and resold without further processing, as well as stocks of materials and supplies. Merchandise sold are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). Persons liable to value added tax add VAT to the acquisition cost. Cost of merchandise includes the cost of goods as well as their acquisition related transport and other direct expenses. If goods have been taken to commission sale, they are not included among goods resold. The cost of fixed assets sold is not included in the cost of goods.	Positive integer	
C_120_21 / 1	Cost of sales: real estate purchased for resale	ENT_C_120_21	Real estate purchased for resale that has been resold includes dwellings, apartments, non-residential buildings, land. Real estate sold without further processing is measured at acquisition cost, VAT exclusive (for persons liable to value added tax).	Positive integer	
C_110_21 / 1	Cost of sales: services purchased for resale	ENT_C_110_21	Services purchased for resale and resold without further processing include electricity, heat, water, package tours etc. The services sold without further processing are measured at acquisition cost, VAT exclusive (for persons liable to value added tax). The cost of services sold without further processing includes the cost of the services as well as their acquisition related direct expenses.	Positive integer	
C_400_21 / 1	Costs of sales: electricity	ENT_C_400_21	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."	Positive integer	
C_420_21 / 1	Costs of sales: heat	ENT_C_420_21	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410_21 / 1	Costs of sales: fuel	ENT_C_410_21	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_260_21 / 1	Cost of sales: payments to subcontractors for construction activities	ENT_C_260_21	Contractual payments to subcontractors for construction works as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.	Positive integer	
C_265_21 / 1	Cost of sales: payments to subcontractors for construction works in buildings	ENT_C_265_21	Payments to subcontractors for construction activities (new construction as well as repair and reconstruction) in buildings in Estonia and in foreign countries. Including installation of equipment in buildings as part of subcontracting.	Positive integer	
C_270_21 / 1	Costs of sales: payments to subcontractors for construction activities in foreign countries	ENT_C_270_21	Payments to subcontractors for construction activities in foreign countries, including construction of foreign embassy buildings in Estonia..	Positive integer	
C_320_21 / 1	Cost of sales: payments to subcontractors for industrial production	ENT_C_320_21	Payments to subcontractors for industrial production as part of subcontracting. The contracting entity takes part in the elaboration of technical specifications and/or selecting materials. Technical specification means not only statement of colour, shape and size. The contracting entity sells the processed product without transformation or as part of a self-completed product and takes the post-sale responsibility for the product.	Positive integer	
C_330	Cost of sales:	ENT_C_	Rental and lease expenses – a fee paid by tenant/lessee for	Positive	

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_21 / 1	rental and lease expenses, rent on land	330_21	using a rented/leased property, including land.	integer	
C_280_21 / 1	Cost of sales (goods, services): miscellaneous office expenses	ENT_C_280_21		Positive integer	
C_560_21 / 1	Costs of sales: travel expenses	ENT_C_560_21	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.	Positive integer	
C_515_21 / 1	Costs of sales: state and local taxes	ENT_C_515_21	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.	Positive integer	
C_530_21 / 1	Costs of sales: state fees	ENT_C_530_21	State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.	Positive integer	
C_550_21 / 1	Costs of sales: allowance for doubtful receivables	ENT_C_550_21	Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_430_21 / 1	Cost of sales: total personnel expenses	ENT_C_430_21	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_460_21 / 1	Costs of sales: depreciation and impairment loss	ENT_C_460_21	Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.	Positive integer	
C_340_21 / 1	Cost of sales: labour supply expense	ENT_C_340_21	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.	Positive integer	
C_345_21 / 1	Cost of sales: water supply services	ENT_C_345_21	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_350_21 / 1	Costs of sales: other purchased services	ENT_C_350_21	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
C_545_21 / 1	Cost of sales: other expenses n.e.c.	ENT_C_545_21	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545_2_21 / 1	Cost of sales: explanation of other expenses	ENT_C_545_2_21		Text	
KA_41_0_1 / 1	Total distribution costs	ENT_KA_410_1	Costs of fulfilling the selling and marketing function (incl. remuneration for marketing personnel, depreciation and write-downs of marketing related non-current assets, marketing related transportation, advertising costs, etc.)	Positive integer	
C_330	Distribution costs:	ENT_C_	Rental and lease expenses – a fee paid by tenant/lessee for	Positive	

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_22 / 1	rental and lease expenses, rent on land	330_22	using a rented/leased property, including land.	integer	
C_400_22 / 1	Distribution costs: electricity	ENT_C_400_22	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."	Positive integer	
C_420_22 / 1	Distribution costs: heat	ENT_C_420_22	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410_22 / 1	Distribution costs: fuels	ENT_C_410_22	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_280_22 / 1	Marketing expenses: miscellaneous office expenses	ENT_C_280_22		Positive integer	
C_560_22 / 1	Distribution costs: travel expenses	ENT_C_560_22	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.	Positive integer	
C_515_22 / 1	Distribution costs: state and local taxes	ENT_C_515_22	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.	Positive integer	
C_530_22 / 1	Distribution costs: state fees	ENT_C_530_22	State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series, identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.	Positive integer	
C_550_22 / 1	Distribution costs: allowance for doubtful receivables	ENT_C_550_22	Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_430_22 / 1	Distribution costs: total personnel expenses	ENT_C_430_22	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_460_22 / 1	Distribution costs: depreciation and impairment loss	ENT_C_460_22	Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.	Positive integer	
C_340_22 / 1	Distribution costs: labour supply expense	ENT_C_340_22	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.	Positive integer	
C_345	Distribution costs:	ENT_C_	Cost of water consumption for own account. Payments for	Positive	

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_22 / 1	water supply services	345_22	water purchased for resale or using as raw material in the production process are not included.	integer	
C_350_22 / 1	Distribution costs: other purchased services	ENT_C_350_22	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
C_545_22 / 1	Distribution costs: other expenses n.e.c.	ENT_C_545_22	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545_2_22 / 1	Marketing expenses: explanation of other expenses	ENT_C_545_2_2		Text	
KA_420_1 / 1	Total administrative expenses	ENT_KA_420_1	General administrative expenses (incl. remuneration of general administration and management personnel, depreciation and write-downs and depreciation of administrative buildings and equipment, most of the consultation costs etc.)	Positive integer	
C_330_23 / 1	Administrative expenses: rental and lease expenses, rent on land	ENT_C_330_23	Rental and lease expenses – a fee paid by tenant/lessee for using a rented/leased property, including land.	Positive integer	
C_400_23 / 1	Administrative expenses: electricity	ENT_C_400_23	Cost of electricity purchased and consumed for own account in the reference period at acquisition cost. Electricity purchased for resale without further processing or using as raw material or material IS NOT included. Electricity purchased for resale without further processing is recorded in row "Goods purchased for resale" and electricity used as raw material or material on row "Raw material, material, purchased goods and intermediate goods."	Positive integer	
C_420_23 / 1	Administrative expenses: heat	ENT_C_420_23	Acquisition cost of any type of heat purchased and used for own consumption in the reference period. Energy purchased for resale without further processing or using as raw material or material IS NOT included. Heat purchased for resale without further processing is recorded in row "Goods purchased for resale" and heat used as raw material or material in row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_410_23 / 1	Administrative expenses: fuels	ENT_C_410_23	Acquisition cost of any type of fuel (including motor fuel) consumption for own use in the reference period, including for heat generation. Fuel purchased for resale without further processing or using as raw material or material IS NOT included. Fuel purchased for resale without further processing is recorded in row "Goods purchased for resale" and fuel used as raw material or material on row "Raw material, material, supplies and intermediate goods."	Positive integer	
C_280_23 / 1	Overhead expenses: miscellaneous office expenses	ENT_C_280_23		Positive integer	
C_560_23 / 1	Administrative expenses: travel expenses	ENT_C_560_23	Travel expenses – daily subsistence allowance, travel insurance, accommodation, transport within the limits established by laws.	Positive integer	
C_515_23 / 1	Administrative expenses: state and local taxes	ENT_C_515_23	State and local taxes – taxes on products: sales tax, gambling tax and customs duty; taxes on production: land tax, payments into state or local budget: pollution charge, water abstraction charge, mineral resources extraction charge, right of fishing charge, road and street closure tax, heavy goods vehicles tax, advertisement tax. This class DOES NOT INCLUDE customs service fee, value added tax and excises.	Positive integer	
C_530_23 / 1	Administrative expenses: state fees	ENT_C_530_23	State fee – a sum payable for the performance of legal acts, review of a petition or application, the issue of a document, or for another acts such as court proceedings, business, traffic, national building register, environmental registry, Patent Office, Technical Regulatory Authority and other registry acts, the issue of national activity licences, the issue and revalidation of permits for the use of number series,	Positive integer	

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			identification codes or short codes of use; acts based on the Customs Code and other laws, in an amount established by the State Fees Act.		
C_550_23 / 1	Administrative expenses: allowance for doubtful receivables	ENT_C_550_23	Allowance for doubtful receivables – receivables, not yet written off, that the customer is unlikely ever to pay.	Positive integer	
C_430_23 / 1	Administrative expenses: total personnel expenses	ENT_C_430_23	Personnel expenses – wages and salaries, social security tax and unemployment insurance tax paid by employers. Including accrual based expenses of pensions and other employment benefits paid or to be paid.	Positive integer	
C_460_23 / 1	Administrative expenses: depreciation and impairment loss	ENT_C_460_23	Depreciation costs calculated on property, plant and equipment and intangible assets, and on biological assets and investment properties recognised at the acquisition cost, and impairment losses (write-down and /or write-off). Write-down of current assets is reported in the rows of goods, purchased materials, products and services, or finished products and work in progress.	Positive integer	
C_340_23 / 1	Administrative expenses: labour supply expense	ENT_C_340_23	Payments to temporary employment agencies and other similar organisations for using workforce provided by them. Temporary employment agencies provide workforce for other enterprises mainly for temporary jobs; workers are hired and paid by the employment agency. Temporary employment agencies' activities DO NOT include personnel search, selection referral, determining of the professional suitability, but only supplying workers.	Positive integer	
C_345_23 / 1	Administrative expenses: water supply services	ENT_C_345_23	Cost of water consumption for own account. Payments for water purchased for resale or using as raw material in the production process are not included.	Positive integer	
C_350_23 / 1	Administrative expenses: other purchased services	ENT_C_350_23	Other purchased services – costs of economic activity related services: costs of accounting and auditing services, insurance premiums, personnel recruitment, preparation and training costs, trademark and franchise fees, intellectual property (excl. copyrighted works) and right of use licensing services, banking service fees (excl. interest charges), fire control and security charges, consultancy fees, communication, post and telecommunications charges (phone, email, internet), advertising, marketing, sales transaction, presentation, transport, repair and maintenance costs, other services provided by other enterprises.	Positive integer	
C_545_23 / 1	Administrative expenses: other expenses n.e.c.	ENT_C_545_23	Other expenses – costs of provisions, lottery prize payments, compensations claimed by court for occupational diseases.	Positive integer	
C_545_2_23 / 1	Overhead expenses: explanation of other expenses	ENT_C_545_2_23		Text	
C_035_2 / 1	Profit (loss) from biological assets – scheme 2	ENT_C_035_2	Profit/loss from biological assets – a gain or loss arising on initial recognition of biological assets at fair value and from a change in fair value.	Integer	
C_755_2 / 1	Other revenue total – scheme 2	ENT_C_755_2	Other revenue – revenue from irregular business activity, including revenue from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other recoveries, net profit on translation of foreign currencies and supplier payables. Also indicate here the gains arising from changes in fair value of investment properties, as well as grants for operating expenses, agricultural production and grants related to assets.	Positive integer	
C_760_2 / 1	Other operating revenue: profit from sale of fixed assets – scheme 2	ENT_C_760_2	Revenue from selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_765_2 / 1	Other operating revenue: profit from revaluation – scheme 2	ENT_C_765_2	Revenue from selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_023_2 / 1	Other revenue: grants related to assets – scheme 2	ENT_C_023_2	Grants related to assets – grants recognised as income in the reference period whose primary condition is that the entity should acquire long-term assets.	Positive integer	
C_020_2 / 1	Grants related to income – scheme 2	ENT_C_020_2	Grants related to income – grants from general government or local budgets or from the Institutions of the European Union to compensate for operating expenses, including EAS project grants (export, marketing, product development, business start-up, development of infrastructure), support to	Positive integer	

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			training, consultations, participation in fairs and festivals, traineeships; wage subsidies, traineeship or supervisor benefits of the Unemployment Insurance Fund; support of the Environmental Investment Centre; ARIB export support; subsidies for regular public transport services. Not included here are grants related to assets, forgivable loans, non-monetary grants. MORE INFORMATION: RTJ 12 "Government assistance".		
C_020_S2 / 1	Other revenue: specification of the source, purpose and amount of the grant – scheme 2	ENT_C_020_S2	Describe from whom (institution) and for which activity the grant was received.	Text	
C_756_2 / 1	Other revenue: lease income – scheme 2	ENT_C_756_2	Lease income – income from using leased assets unless reported as turnover.	Positive integer	
C_757_2 / 1	Other operating revenue: licence fees – scheme 2	ENT_C_757_2	Licence fees – revenue from selling licences unless reported as turnover.	Positive integer	
C_770_2 / 1	Other operating expenses, total – scheme 2	ENT_C_770_2	Other operating expenses – Irregular expenses incurred in business activity, including loss from selling property, plant and equipment and intangible assets, biological assets and investment properties, from penalties, interests on arrears and other payables, maintenance costs of associations, membership fees, compensations for damage to natural environment, net loss on translation of foreign currencies and supplier payables, gifts and donations including income tax. Show here loss on changes in fair value of investment properties. Local taxes in the reference period are excluded.	Positive integer	
C_780_2 / 1	Other operating expenses: loss from sale of fixed assets – scheme 2	ENT_C_780_2	Loss on selling property, plant, and equipment, intangible assets, investment properties, biological assets.	Positive integer	
C_785_2 / 1	Other operating expenses: loss from revaluation – scheme 2	ENT_C_785_2	Loss on revaluation of investment properties, biological assets reported under the fair value model.	Positive integer	
C_790_2 / 1	Other operating expenses: membership fees – scheme 2	ENT_C_790_2	Membership fees, operation and maintenance costs of associations.	Positive integer	
C_855_2 / 1	Financial income and expenses (profit (loss) of subsidiaries and associated enterprises, financial assets, interest income and expenses, and other financial income and expenses) – scheme 2	ENT_C_855_2	Financial income and expenses – income and expenses from shares and other financial investments. Show here profit (loss) from selling subsidiaries and affiliated undertakings, long-term and short-term financial investments, including sales and revaluations of fair value, interest and dividend income from long-term and short-term financial investments (including financial lease interests), interest expenses on loans, securities, financial lease agreements and other interest bearing debt obligations, profit (loss) on translation of foreign currencies of financial and investment activities related receivables and payables fixed in foreign currency; other financial income and expenses.	Integer	
C_805_2 / 1	Financial income and expenses: interest income – scheme 2	ENT_C_805_2	Interest income on financial lease, interest income on short-term and long-term loans, short-term and long-term promissory note, bonds, bank accounts.	Positive integer	
C_835_2 / 1	Financial income and expenses: interest expense – scheme 2	ENT_C_835_2	Interest expenses from financial lease, interest expenses from other long-term and short-term debt obligations.	Positive integer	
C_836_2 / 1	Financial income and expenses: interest expense – interest expenses from operating lease: scheme 2	ENT_C_836_2	Interest expenses from operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership to the lessee; otherwise a lease agreement is classified as an operating lease. To be completed when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
C_890_2 / 1	Income tax – scheme 2	ENT_C_890_2	Income tax on dividends and profit distribution. Income tax expenses on dividends are reported in income statement in the same period as the dividends were announced, irrespective of the period for which they were announced or when they are actually paid out. Including expenses or return	Positive integer	

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			of income tax payable by subsidiaries in foreign countries and postponed income tax expenses or return.		
C_900_2/1	Profit (loss) in the reference year – scheme 2	ENT_C_900_2	Profit (loss) for the reference period is the difference between all revenue and expenditure during the reference period.	Integer	
C_910_2/1	Dividends – scheme 2	ENT_C_910_2	Dividends – dividends from previous year's profit announced during the reference year (either paid and unpaid). Corporate income tax on dividend payments is reported in row "Income tax".	Positive integer	
C_440_2/1	Expenses: personnel expenses – wages and salaries: scheme 2	ENT_C_440_2	Wages and salaries – remuneration paid by the employer to all persons for work done in the reference period: basic wage; gratuities, bonuses, ex gratia payments, holiday pay (reported in the period when the holiday entitlement arises), compensations (incl. severance pay); income tax inclusive fringe benefits; payments in the event of illness, occupational accident, maternity leave or transfer to part-time employment; unemployment insurance premium at the established rate; mandatory funded pension contributions; other personnel costs (regular payments to members of the company's management board / board member for working for the company). Wages and salaries do not include dividends or labour supply expense.	Positive integer	
C_450_2/1	Expenses: personnel expenses – social security tax and unemployment insurance premiums paid by employers – scheme 2	ENT_C_450_2	Social tax and unemployment insurance premiums paid by employers – social tax (for pension insurance and national health insurance) and unemployment insurance premium at the established rate for employers. Including social tax on fringe benefits and on accrued vacation pay.	Positive integer	

Table 4.1. RAW MATERIALS, SUPPLIES AND INTERMEDIATE GOODS

In economic activities **A02100-A03221** you need not fill in the table.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
C_211/1	Costs: Raw materials, supplies and intermediate goods – seeds and plants	ENT_C_211	Seeds and plants used directly in production. Including auxiliary materials and purchased materials used for the construction of entity's fixed assets. Seeds and plants purchased for resale without further processing or using as raw material or material are not included. Sales of seeds and plants purchased for resale without further processing are recorded in row "Goods purchased for resale" and those used as raw material or material on row "Other material, supplies, goods, packaging."	Positive integer	
C_212/1	Costs: Raw materials, supplies and intermediate goods – fertilisers and soil improvers	ENT_C_212	Fertilisers and soil improvers used directly in production. Including auxiliary materials and materials purchased for constructing own fixed assets. Not included here are fertilisers and soil improvers purchased for resale without further processing and for using as raw material or material. Sales of fertilisers and soil improvers purchased for resale without further processing are recorded in row "Goods purchased for resale" and those used as raw material or material on row "Other material, supplies, goods, packaging."	Positive integer	
C_213/1	Costs: Raw materials, supplies and intermediate goods – plant protection products	ENT_C_213	Plant protection products used directly in production. Including auxiliary materials and supplies used for the construction of own fixed assets. Plant protection products purchased for resale without further processing or using as raw material or material are not included. Sales of plant protection products purchased for resale without further processing are recorded in row "Goods purchased for resale" and those used as raw material or material on row "Other material, supplies, goods, packaging."	Positive integer	
C_214/1	Costs: Raw materials, supplies and intermediate goods – veterinary	ENT_C_214	Veterinary products used directly in production. Including auxiliary materials and purchased materials used for the construction of own fixed assets. Veterinary products purchased for resale without further processing or using as	Positive integer	

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	products		raw material or material are not included. Sales of veterinary products purchased for resale without further processing are recorded in row "Goods purchased for resale" and those used as raw material or material on row "Other material, supplies, goods, packaging." If you have animals and no expenditure on veterinary services, report expenses of veterinary products .		
C_215 / 1	Costs: Raw materials, supplies and intermediate goods – animal feedingstuff	ENT_C_215	Feedigstuff used directly in production. Including auxiliary materials and purchased materials used for the construction of own fixed assets. Feedingstuff purchased for resale without further processing or using as raw material or material are not included. Sales of feedingstuffs purchased for resale without further processing are recorded in row "Goods purchased for resale" and those used as raw material or material on row "Other material, supplies, goods, packaging." If you have animals and have not purchased agricultural services , report expenses of feedingstuff .	Positive integer	
C_216 / 1	Costs: Raw materials, supplies and intermediate goods – machinery and equipment repair materials	ENT_C_216	Materials for the repair of machinery and equipment – materials, intermediate goods and components used directly in production as well as supplies and instruments other than fixed assets. Including auxiliary materials (packaging, materials for the maintenance and repair), as well as materials purchased for the construction of own fixed assets. If you have machinery and equipment and do not have services for their maintenance, report costs of materials for the repair of machinery and equipment .	Positive integer	
C_217 / 1	Costs: Raw materials, supplies and intermediate goods – building repair materials	ENT_C_217	Building repair materials – materials, intermediate goods and components, as well as supplies and instruments used directly in production, other than fixed assets. Including auxiliary materials (packaging, materials for the maintenance and repair), as well as materials purchased for the construction of own fixed assets. If you have buildings and do not have services for their maintenance, report costs of materials for the repair of buildings .	Positive integer	
C_219 / 1	Costs: Raw materials, supplies and intermediate goods – other materials, goods, purchased goods, packaging	ENT_C_219	Other materials, goods, supplies, packaging – materials, intermediate goods and components, beef cattle for upbringing, standing timber for felling, as well as supplies and instruments used directly in production, other than fixed assets. Including auxiliary materials (lubricants, packaging, materials for the maintenance and repair), as well as materials purchased for the construction of own fixed assets .	Positive integer	
C_321 / 1	Costs: agricultural services	ENT_C_321	Agricultural services purchased – payments for production related services, including maintenance and repair, installation works and technical investigations. Acquisition and installation of fixed assets are not purchased services but direct expenses of acquisition. Including payments for works and services as part of agricultural subcontracting (e.g. cultivation of land, sowing, harvesting, fertilisation, disease and pest control, pelleting or drying of seeds, production of animal feedingstuff, artificial insemination, animal care. Veterinary services are not included here; these are submitted separately .	Positive integer	
C_323 / 1	Costs: veterinary activities	ENT_C_323	All payments for production related veterinary services.	Positive integer	

Table 5. TURNOVER BY ECONOMIC ACTIVITY

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
D_1 / 1	Turnover: agriculture, hunting	ENT_D_1_1	Revenue received or to be received from agriculture and hunting. This class includes crop production, growing of fruits and vegetables, horticulture, livestock farming, hunting, animals, game farming and their support activities .	Positive integer	
D_013 11 / 1	Turnover: fruit tree, berry bush	ENT_D_01311_1	Revenue received or to be received from selling fruit tree, berry bush and ornamental plants for planting. Nurseries for	Positive integer	A02100-A03221

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	and ornamental plants for planting		planting in gardens, parks or elsewhere.		
D_011 113 / 1	Turnover: flowers and plants	ENT_D_011113_1	Revenue received or to be received from selling open air or under glass flowers and flowering plants.	Positive integer	
D_012 89 / 1	Turnover: medicinal plants and herbs, mustard	ENT_D_01289_1	Revenue received or to be received from selling medicinal plants and herbs, mustard etc.	Positive integer	A02100-A03221
D_013 01 / 1	Turnover: vegetable crops	ENT_D_01301_1	Only includes revenue from selling vegetable plants. Revenue from selling vegetables is included in the rest of crop production.	Positive integer	A02100-A03221
D_013 9 / 1	Turnover: the rest of crop production	ENT_D_0139_1	Revenue received or to be received from selling the rest of crop production: cereals, hay, green crops, silage, grass meal, straw, fodder roots, grass plant seeds, legumes, rape and turnip rape, linseed, other industrial crops, potato, vegetables, fruits and berries.	Positive integer	
D_014 / 1	Turnover: animal products	ENT_D_014_1	Revenue received or to be received from selling animals and poultry for rearing or slaughter, milk (in natural weight), eggs, honey, products of fur farming (animals, untanned hides etc.), wool, beeswax, manure, raw hides of bovine animals, pigs, sheep, feathers and other animal products.	Positive integer	
D_016 00 / 1	Turnover: agricultural services	ENT_D_01600_1	Revenue received or to be received from selling agricultural services.	Positive integer	A02100-A03221
D_2 / 1	Turnover: forestry	ENT_D_2_1	Revenue received or to be received from forestry, logging and support services to forestry. This class included growing of forests (planting, replanting, transplanting, thinning), activities of tree nurseries, logging and felling (production of roundwood and firewood), gathering of timber for weaving and other wild growing materials (resin, moss, grasses, lichen etc.) and support services to forestry and logging (forest inventories, timber evaluation, forest fire fighting and protection, transport of logs within the forest).	Positive integer	
D_024 / 1	Turnover: forestry services	ENT_D_024_1	Revenue received or to be received from selling forestry services.	Positive integer	
D_025 50 / 1	Turnover: timber	ENT_D_02550_1	Revenue received or to be received from selling raw wood (unprocessed wood), including firewood and other timber.	Positive integer	
D_025 51 / 1	Turnover: firewood	ENT_D_02551_1	Revenue received or to be received from selling firewood.	Positive integer	
D_025 52 / 1	Turnover: other timber, excluding firewood	ENT_D_02552_1	Other timber – revenue received or to be received from selling raw wood (unprocessed wood), excluding firewood.	Positive integer	
D_025 55 / 1	Turnover: standing timber for cutting	ENT_D_02555_1	Standing timber for felling – revenue received or to be received from selling standing timber, excluding sale of cutting right.	Positive integer	
D_026 10 / 1	Turnover: live forest tree plants	ENT_D_02610_1	Revenue received or to be received from selling forest tree seedlings.	Positive integer	
D_026 20 / 1	Turnover: tree seeds	ENT_D_02620_1	Revenue received or to be received from selling tree seeds.	Positive integer	
D_3 / 1	Turnover: fishing and aquaculture	ENT_D_3_1	Revenue received or to be received from fishing, activities of hatcheries and fisheries and from fishing and aquaculture activities. This class includes capturing or gathering of fish, crustaceans, molluscs; activities of vessels engaged in fishing and in processing and preserving of fish; gathering of alga and other marine organisms; operation of marine fish hatcheries; fish farming, rearing of aquatic animals and other support activities to fishing and aquaculture.	Positive integer	
D_039 / 1	Turnover: fishing related services	ENT_D_039_1	Revenue received or to be received from selling fishing services, including right of fishery.	Positive integer	
D_10 / 1	Turnover: total manufacture of food products	ENT_D_10_1	Revenue received or to be received from selling manufactured food products.	Positive integer	
D_45_47 / 1	Turnover: wholesale and retail trade	ENT_D_45_47_1	Wholesale and retail trade – resale of goods to retailers, enterprises, institutions, organisations and individuals, including sale of supplies of materials from warehouses. Trading is the resale of goods purchased in its own name and cost for the purpose of reselling it without further processing or after marking, packing and bottling. Costs of goods purchased for resale are reported in income statement row "Goods". In the case of commission trade, goods are not owned by agents who should show here only the commission fee received or to be received.	Positive integer	
D_68 / 1	Turnover: real estate activities,	ENT_D_68_1	Revenue received or to be received from renting of real estate. This class includes buying and selling of self-owned	Positive integer	

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	rental of real estate		real estate, renting and operating of own or leased real estate, including renting of land, dwellings, apartments and non-residential buildings; activities of real estate agencies (intermediation in real estate transactions, assessment), management of real estate on a fee or contract basis (incl. maintenance and repairs, water supply, electricity and other service fees).		
D_75 / 1	Turnover: veterinary activities	ENT_D_75_1	Revenue received or to be received from the provision of veterinary activities. This division includes the provision of animal health care and control activities for farm animals and pet animals, animal ambulance activities.	Positive integer	
D_900 1 / 1	Turnover: other activity 1	ENT_D_9001_1	Turnover from other than listed activities.	Positive integer	
D_900 1B_NI METU S / 1	Other activity 1 – name	ENT_D_9001_1B		Text	
D_900 2 / 1	Turnover: other activity 2	ENT_D_9002_1	Turnover from other than listed activities.	Positive integer	
D_900 2B_NI METU S / 1	Other activity 2 – name	ENT_D_9002_1B		Text	
D_900 3 / 1	Turnover: other activity 3	ENT_D_9003_1	Turnover from other than listed activities.	Positive integer	
D_900 3B_NI METU S / 1	Other activity 3 – name	ENT_D_9003_1B		Text	

Table 6.1. CHANGES IN FIXED ASSETS: INVESTMENT PROPERTIES, EUROS

Assets on operating lease recorded in the balance sheet are indicated under right-of-use assets, column 29. Please fill in the missing data, check the prefilled fields and correct where necessary.

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
H_020 / 15	Investment properties: land – residual cost /fair value at the end of the previous reference period	ENT_H_020_15	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_020 / 16	Investment properties: buildings – residual cost /fair value at the end of the previous reference period	ENT_H_020_16	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_020 / 28	Investment properties: work in progress and prepayments – residual cost / fair value at the end of the previous reference period	ENT_H_020_28	Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which	Positive integer	

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			corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".		
H_020 / 29	Investment properties: right-of-use assets – residual cost / fair value at the end of the previous reference period	ENT_H_020_29	Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_020 / 14	Total investment properties: residual cost / fair value at the end of the previous reference period	ENT_H_020_14	Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease contract. Investment properties are recognised in fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
H_030 / 15	Investment properties: land – acquisitions and additions	ENT_H_030_15	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_030 / 16	Investment properties: buildings – acquisitions and additions	ENT_H_030_16	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_030 / 28	Investment properties: work in progress and prepayments – acquisitions and additions	ENT_H_030_28	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease (For a more detailed explanation, see H_030_1 "Total property, plant and equipment: acquisitions and additions"). Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_030 / 29	Investment properties: right-of-use assets –	ENT_H_030_29	Acquisitions and additions – fixed assets obtained during the reference year. Operating leases are indicated when preparing the financial statements in accordance with IFRS	Positive integer	

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	acquisitions and additions		(IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).		
H_030 / 14	Total investment properties: acquisitions and additions	ENT_H_030_14	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. In fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
H_031 / 15	Investment properties: land – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations	ENT_H_031_15	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_031 / 16	Investment properties: buildings – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations	ENT_H_031_16	Acquisition of land and buildings (except new buildings and renovations) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease contract concluded during the reference period less interests. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_031 / 28	Investment properties: work in progress and prepayments – acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use assets and renovations	ENT_H_031_28	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_031 / 29	Investment properties: right-of-use assets – acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use assets and renovations	ENT_H_031_29	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_031 / 14	Total investment properties: acquisitions and additions – acquisition of land and buildings, except new buildings and renovations	ENT_H_031_14	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease. Investment properties are recognised in fair value or acquisition cost. MORE	Positive integer	

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INFORMATION: RTJ 6 "Investment properties".					
H_032 / 15	Investment properties: land – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_15	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well as additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_032 / 16	Investment properties: buildings – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_16	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well as additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Investment properties: constructions – buildings and civil engineering objects classified as investment property, including those acquired under financial lease.	Positive integer	
H_032 / 28	Investment properties: work in progress and prepayments – acquisitions and additions: acquisition of right-of-use assets, new building and renovations	ENT_H_032_28	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions and reconstruction, which increase the service life of the building, increase the production potential or reduce life-cycle costs. Repair and maintenance expenses are reported under period costs. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_032 / 29	Investment properties: right-of-use assets – acquisitions and additions: acquisition of right-of-use assets, new building and renovations	ENT_H_032_29	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions and reconstruction, which increase the service life of the building, increase the production potential or reduce life-cycle costs. Repair and maintenance expenses are reported under period costs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_032 / 14	Total investment properties: acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_14	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well as additions, reconstruction and renovation, which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
H_033 / 16	Investment properties: buildings – acquisitions and additions: acquisition of buildings, new building,	ENT_H_033_16	Cost of construction production and reconstruction activities done by enterprise's own staff. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	

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	renovations – construction production and renovations				
H_033 / 14	Total investment properties: acquisitions and additions – acquisition of new buildings, new construction, additions: construction production and renovations	ENT_H_033_14	Cost of construction production and reconstruction activities done by enterprise's own staff. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
H_100 / 15	Investment properties: land – sales	ENT_H_100_15	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_100 / 16	Investment properties: buildings – sales	ENT_H_100_16	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_100 / 28	Investment properties: work in progress and prepayments – sales	ENT_H_100_28	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_100 / 29	Investment properties: right-of-use assets – sales	ENT_H_100_29	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_100 / 14	Total investment properties: sales	ENT_H_100_14	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Investment properties – a property (land, building or part of building) held to earn rental income (as owner or under financial lease) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
H_060 / 15	Investment properties: land – depreciation	ENT_H_060_15	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_060 / 16	Investment properties: buildings – depreciation	ENT_H_060_16	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_060 / 28	Investment properties: work in progress and prepayments – depreciation	ENT_H_060_28	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or	Positive integer	

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			services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".		
H_060 / 29	Investment properties: right-of-use assets – depreciation	ENT_H_060_29	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_060 / 14	Total investment properties: depreciation	ENT_H_060_14	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
H_070 / 15	Investment properties: land – write-downs and write-ups	ENT_H_070_15	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets" and RTJ 6 "Investment properties". Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_070 / 16	Investment properties: buildings – write-downs and write-ups	ENT_H_070_16	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets" and RTJ 6 "Investment properties". Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_070 / 28	Investment properties: work in progress and prepayments – write-downs and write-ups	ENT_H_070_28	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: ASBG 5 "Property, plant and equipment and intangible assets" and ASBG 6 "Investment property". Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets.	Integer	
H_070 / 29	Investment properties: right-of-use assets – write-downs and write-ups	ENT_H_070_29	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: ASBG 5 "Property, plant and equipment and intangible assets" and ASBG 6 "Investment property". Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Integer	
H_070 / 14	Total investment properties: write-downs and write-ups	ENT_H_070_14	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".	Integer	
H_050 / 15	Investment properties: land – additions through business combinations	ENT_H_050_15	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_050 / 16	Investment properties: buildings – additions through	ENT_H_050_16	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment properties: buildings – buildings and civil engineering works classified as investment property,	Positive integer	

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	business combinations		including those acquired under financial lease.		
H_050 / 28	Investment properties: work in progress and prepayments – additions through business combinations	ENT_H_050_28	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Positive integer	
H_050 / 29	Investment properties: right-of-use assets – additions through business combinations	ENT_H_050_29	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_050 / 14	Total investment properties: additions through business combinations	ENT_H_050_14	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition cost. MORE INFORMATION: RTJ 6 “Investment properties”.	Positive integer	
H_075 / 15	Investment properties: land – total reclassifications	ENT_H_075_15	All reclassifications from prepayments and other reclassifications. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_075 / 16	Investment properties: buildings – total reclassifications	ENT_H_075_16	All reclassifications from prepayments and other reclassifications. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_075 / 28	Investment properties: work in progress and prepayments – total reclassifications	ENT_H_075_28	All reclassifications from prepayments and other reclassifications. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Integer	
H_075 / 29	Investment properties: right-of-use assets – total reclassifications	ENT_H_075_29	All reclassifications from prepayments and other reclassifications. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Integer	
H_075 / 14	Total investment properties: total reclassifications	ENT_H_075_14	All reclassifications from prepayments and other reclassifications. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.	Integer	
H_080 / 15	Investment properties: land – total reclassifications: reclassifications from prepayments	ENT_H_080_15	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	

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H_080 / 16	Investment properties: buildings – total reclassifications: reclassifications from prepayments	ENT_H_080_16	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment properties: buildings – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_080 / 28	Investment properties: work in progress and prepayments – total reclassifications: reclassifications from prepayments	ENT_H_080_28	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Integer	
H_080 / 29	Investment properties: right-of-use assets – total reclassifications: reclassifications from prepayments	ENT_H_080_29	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Integer	
H_080 / 14	Total investment properties: total reclassifications – reclassifications from prepayments	ENT_H_080_14	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease agreements. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 “Investment properties”.	Integer	
H_090 / 15	Investment properties: land – total reclassifications: other reclassifications	ENT_H_090_15	Other reclassifications – reclassifications from unfinished projects, of investment property, to fixed assets held for sale, stocks. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_090 / 16	Investment properties: buildings – total reclassifications: other reclassifications	ENT_H_090_16	Other reclassifications – reclassifications of unfinished projects, with investment properties, to fixed assets held for sale, as inventories. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_090 / 28	Investment properties: work in progress and prepayments – total reclassifications: other reclassifications	ENT_H_090_28	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 “Investment property”.	Integer	
H_090 / 29	Investment properties: right-of-use assets – total reclassifications: other reclassifications	ENT_H_090_29	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Integer	
H_090 / 14	Total investment properties: total reclassifications – other reclassifications	ENT_H_090_14	Other reclassifications – reclassifications from unfinished projects, of investment property, to fixed assets held for sale, inventories. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or	Integer	

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			both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: RTJ 6 "Investment properties".		
H_110 / 15	Investment properties: land – other changes, profit (loss) from changes in fair value	ENT_H_110_15	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment properties: land – land classified as investment property, including acquired under financial lease.	Integer	
H_110 / 16	Investment properties: buildings – other changes, profit (loss) from changes in fair value	ENT_H_110_16	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Integer	
H_110 / 28	Investment properties: work in progress and prepayments – other changes, profit (loss) from changes in fair value	ENT_H_110_28	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Integer	
H_110 / 29	Investment properties: right-of-use assets – other changes, profit (loss) from changes in fair value	ENT_H_110_29	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Integer	
H_110 / 14	Total investment properties: other changes, profit (loss) from changes in fair value	ENT_H_110_14	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".	Integer	
H_130 / 15	Investment properties: land – residual cost/fair value at the end of the reference period	ENT_H_130_15	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_130 / 16	Investment properties: buildings – residual cost /fair value at the end of the reference period	ENT_H_130_16	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_130 / 28	Investment properties: work in progress and prepayments – residual cost / fair value at the end of	ENT_H_130_28	Residual cost / fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of	Positive integer	

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	the reference period		building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".		
H_130 / 29	Investment properties: right-of-use assets – residual cost / fair value at the end of the reference period	ENT_H_130_29	Residual cost / fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_130 / 14	Total investment properties: residual cost/fair value at the end of the reference period	ENT_H_130_14	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	
H_140 / 15	Investment properties: land – disposal of fixed assets at selling price	ENT_H_140_15	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Investment properties: land – land classified as investment property, including acquired under financial lease.	Positive integer	
H_140 / 16	Investment properties: buildings – disposal of fixed assets at selling price	ENT_H_140_16	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Investment properties: construction works – buildings and civil engineering works classified as investment property, including those acquired under financial lease.	Positive integer	
H_140 / 28	Investment properties: work in progress and prepayments – disposal of fixed assets at selling price	ENT_H_140_28	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Work in progress and prepayments – unfinished construction works classified as investment property, prepayments for fixed assets. Investment properties – a property (land, building or part of building) held to earn rental income (as an owner or under financial lease conditions) or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. MORE INFORMATION: ASBG 6 "Investment property".	Positive integer	
H_140 / 29	Investment properties: right-of-use assets – disposal of fixed assets at selling price	ENT_H_140_29	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_140 / 14	Total investment properties: disposal of fixed assets at selling price	ENT_H_140_14	Cost of fixed assets sold at selling price, VAT exclusive, in row "Disposals". Investment property is a property (land, building or part of building) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be also land or building not owned by the enterprise but rented under financial lease conditions. Investment properties are recognised in fair value or acquisition value. MORE INFORMATION: RTJ 6 "Investment properties".	Positive integer	

Table 6.2. CHANGES IN FIXED ASSETS: PROPERTY, PLANT AND EQUIPMENT, EUROS

Assets on operating lease recorded in the balance sheet are indicated under right-of-use assets, column 45. Please fill in the missing data, check the prefilled fields and correct where necessary.

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NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
H_020 / 2	Property, plant and equipment: land – residual cost /fair value at the end of the previous reference period	ENT_H_020_2	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition cost of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_020 / 3	Property, plant and equipment: buildings – residual cost /fair value at the end of the previous reference period	ENT_H_020_3	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet incl. accumulated depreciation and potential write-downs. Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls; civil engineering works – constructions permanently attached to the ground other than buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities etc. Pipelines, communication and electricity lines: water, gas and sewerage pipelines, fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites etc. incl. the right of superficies.	Positive integer	
H_020 / 40	Property, plant and equipment: machinery and equipment – residual cost /fair value at the end of the previous reference period	ENT_H_020_40	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems: other machinery and equipment.	Positive integer	
H_020 / 4	Property, plant and equipment: machinery and equipment – transport equipment: residual cost /fair value at the end of the previous reference period	ENT_H_020_4	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_020 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: residual cost /fair value at the end of the previous reference period	ENT_H_020_6	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_020 / 7	Property, plant and equipment: machinery and equipment – other machinery, equipment:	ENT_H_020_7	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet incl. accumulated depreciation and potential write-downs. Other machinery and equipment – conveyors, lifting and loading equipment, heat equipment, cleaning and	Positive integer	

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	residual cost /fair value at the end of the previous reference period		grading machinery, lab equipment, electric motors and diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (excl. motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (excl. central heating hot-water boilers classified as civil engineering works), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery, office machines (excl. computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision, optical equipment.		
H_020 / 8	Property, plant and equipment: other property, plant and equipment – residual cost /fair value at the end of the previous reference period	ENT_H_020_8	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_020 / 41	Property, plant and equipment: work in progress and prepayments – residual cost /fair value at the end of the previous reference period	ENT_H_020_41	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_020 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: residual cost /fair value at the end of the previous reference period	ENT_H_020_43	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_020 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: residual cost /fair value at the end of the previous reference period	ENT_H_020_12	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_020 / 45	Property, plant and equipment: right-of-use assets – residual cost / fair value at the end of the previous reference period	ENT_H_020_45	Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_020 / 1	Total property, plant and equipment: residual cost /fair value at the end of the previous reference period	ENT_H_020_1	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
H_030 / 2	Property, plant and equipment: land – acquisitions and additions	ENT_H_030_2	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition	Positive integer	

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			cost comprising the purchase price and costs directly incurred for the acquisition that are necessary for bringing them to the present location and condition. Incl. expenses of later additions, which shall be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet (incl. potential participation in generating future economic benefit). Land – land as an object with the unlimited right of use is not depreciated and its acquisition value must be equal to its residual value. Incl. here land improvement and readjustment costs and the right of use if <u>classified under property, plant and equipment.</u>		
H_030 / 3	Property, plant and equipment: buildings – acquisitions and additions	ENT_H_030_3	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost (purchase price and direct cost of acquisition), incl. expenses of later additions added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground other than buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, port facilities. Pipelines, communication and electricity lines: water, gas and sewerage pipelines, communication and electricity lines etc. Civil engineering works: mines and quarries, stadiums, parks etc. <u>incl. the right of superficies.</u>	Positive integer	
H_030 / 40	Property, plant and equipment: machinery and equipment – acquisitions and additions	ENT_H_030_40	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other <u>machinery and equipment.</u>	Positive integer	
H_030 / 4	Property, plant and equipment: machinery and equipment – transport equipment: acquisitions and additions	ENT_H_030_4	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Incl. expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet. Transport equipment – equipment used on roads and streets for transporting goods and passengers and for other purposes: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors, special-purpose motor vehicles, crane lorries, golf cars; railway, water and air transport vehicles: railway locomotives, rolling stock, trams, watercraft, other special-purpose floating craft, <u>aircraft, motorcycles, bicycles.</u>	Positive integer	
H_030 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: acquisitions and additions	ENT_H_030_6	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Incl. expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-	Positive integer	

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			output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.		
H_030 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: acquisitions and additions	ENT_H_030_7	Acquisitions and additions – fixed assets obtained during the reference year, contractual total value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost. Including expenses of later additions to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet. Other machinery and equipment – conveyors, lifting equipment, electric motors, diesel generators, other transport equipment, motors and turbines (except motors for aircraft, vehicles, motorcycles), other common machinery and mechanisms, steam boilers (exc. central heating hot-water boilers classified as civil engineering objects), lifting machinery, agricultural and forestry machinery, other special-purpose machinery, office machines (exc. computers), other electric machinery and apparatus, radio, TV and communication equipment, medical, precision and optical equipment.	Positive integer	
H_030 / 8	Property, plant and equipment: other property, plant and equipment – acquisitions and additions	ENT_H_030_8	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_030 / 41	Property, plant and equipment: work in progress and prepayments – acquisitions and additions	ENT_H_030_41	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Work in progress and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_030 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: acquisitions and additions	ENT_H_030_43	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment.	Positive integer	
H_030 / 10	Property, plant and equipment: work in progress and prepayments – work in progress: construction work in progress – acquisitions and additions	ENT_H_030_10	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising	Positive integer	

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			the assets in the balance sheet (incl. potential participation in generating future economic benefit). Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress.		
H_030 / 11	Property, plant and equipment: work in progress and prepayments – work in progress: unfinished (uninstalled) machinery and equipment – acquisitions and additions	ENT_H_030_11	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_030 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: acquisitions and additions	ENT_H_030_12	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_030 / 45	Property, plant and equipment: right-of-use assets – acquisitions and additions	ENT_H_030_45	Acquisitions and additions – Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_030 / 1	Total property, plant and equipment: acquisitions and additions	ENT_H_030_1	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Incl. expenses of later additions, which shall be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising in the balance sheet (incl. potential participation in generating economic benefit). Property, plant and equipment – land, buildings, civil engineering works, related rights, machinery, equipment, fittings, other inventory, valuables, works in progress, prepayments for fixed assets, total contract value of fixed assets obtained under financial lease less interests.	Positive integer	
H_031 / 2	Property, plant and equipment: land – acquisitions and additions: acquisition of land and buildings, except new buildings and renovations	ENT_H_031_2	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease contract concluded during the reference period less interests. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition cost of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of superficies if classified under property, plant and equipment.	Positive integer	
H_031 / 3	Property, plant and equipment: buildings – acquisitions and additions: acquisition of land and buildings,	ENT_H_031_3	Acquisition of land and buildings (except new) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Incl. total contract value of fixed assets obtained under financial lease concluded in the reference period less interests. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently	Positive integer	

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	except new buildings and renovations		attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, trestles, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car, chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.		
H_031 / 45	Property, plant and equipment: right-of-use assets – acquisitions and additions: acquisition of land and right-of-use assets, except new right-of-use assets and renovations	ENT_H_031_45	Acquisition of land and buildings (except new buildings) and civil engineering objects in Estonia are recognised in the balance sheet at the acquisition cost. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_031 / 1	Total property, plant and equipment: acquisitions and additions – acquisition of land and buildings, except new buildings and renovations	ENT_H_031_1	Acquisition of land and buildings (except new buildings and renovations) and civil engineering objects in Estonia are initially recognised in the balance sheet at the acquisition cost. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Positive integer	
H_032 / 2	Property, plant and equipment: land – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_2	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_032 / 3	Property, plant and equipment: buildings – acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_3	Acquisition of new buildings and civil engineering, capitalised expenses for building, reconstruction and renovation, which increase the building's service life, increase the production potential or reduce life-cycle costs, land improvement expenses, incl. total contract value of fixed assets obtained under financial lease less interests. Repair and maintenance expenses report under period costs. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, runways, bridges, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas, sewerage pipelines, water towers, communication, electricity lines etc. Other civil engineering works: mines, quarries, stadiums, parks, beaches, pools, cemeteries, refuse disposal sites, incl. right of superficies.	Positive integer	
H_032 / 10	Property, plant and equipment: work in progress and prepayments – work in progress: construction work in progress – acquisitions and additions: acquisition of buildings, new building and	ENT_H_032_10	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction as well additions, reconstruction and renovation (reconstruction expenses), which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Construction works in progress – expenditures actually made on unfinished construction projects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in	Positive integer	

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	renovations		inventories under work in progress.		
H_032 / 45	Property, plant and equipment: right-of-use assets – acquisitions and additions: acquisition of right-of-use assets, new building and renovations	ENT_H_032_45	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions and reconstruction, which increase the service life of the building, increase the production potential or reduce life-cycle costs. Repair and maintenance expenses are reported under period costs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_032 / 1	Total property, plant and equipment: acquisitions and additions: acquisition of buildings, new building and renovations	ENT_H_032_1	Acquisition of new buildings and civil engineering objects, capitalised expenses of building construction, additions, reconstruction and renovation (reconstruction expenses) which considerably increase the service life of the building, increase the production potential or reduce life-cycle costs, as well as land improvement expenses. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests. Repair and maintenance expenses are reported under period costs. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.	Positive integer	
H_033 / 3	Property, plant and equipment: buildings – acquisitions and additions: acquisition of buildings, new building, renovations – construction production and renovations	ENT_H_033_3	Cost of construction production and reconstruction activities done by enterprise’s own staff. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Positive integer	
H_033 / 41	Property, plant and equipment: work in progress and prepayments – acquisitions and additions: acquisition of buildings, new building, renovations – construction production and renovations	ENT_H_033_41	Cost of construction production and reconstruction activities done by enterprise’s own staff. Work in progress and prepayments – unfinished construction and other projects, prepayments for fixed assets.	Positive integer	
H_033 / 10	Property, plant and equipment: work in progress and prepayments – construction work in progress: acquisitions and additions – acquisition of buildings, new building, renovations: construction production and renovations	ENT_H_033_10	Cost of construction production and reconstruction activities done by enterprise’s own staff. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress.	Positive integer	
H_033 / 1	Total property, plant and equipment: acquisitions and additions:	ENT_H_033_1	Cost of construction production and reconstruction activities done by enterprise’s own staff. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other	Positive integer	

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	acquisition of buildings, new building, construction production and renovations		inventory, valuables, construction works in progress, prepayments for fixed assets. Including total contract value of fixed assets obtained under financial lease agreements concluded during the reference period less interests.		
H_040 / 2	Property, plant and equipment: land – capitalised loan expenses	ENT_H_040_2	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_040 / 3	Property, plant and equipment: buildings – capitalised loan expenses	ENT_H_040_3	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Positive integer	
H_040 / 40	Property, plant and equipment: machinery and equipment – capitalised loan expenses	ENT_H_040_40	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_040 / 4	Property, plant and equipment: machinery and equipment – transport equipment: capitalised loan expenses	ENT_H_040_4	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_040 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: capitalised loan expenses	ENT_H_040_6	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_040 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: capitalised loan expenses	ENT_H_040_7	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings and other machinery and equipment; excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering works), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Positive integer	
H_040 / 8	Property, plant and equipment: other property, plant and equipment –	ENT_H_040_8	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	

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	capitalised loan expenses				
H_040 / 41	Property, plant and equipment: work in progress and prepayments – capitalised loan expenses	ENT_H_040_41	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress and prepayments – unfinished construction and other projects, prepayments for fixed assets.	Positive integer	
H_040 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: capitalised loan expenses	ENT_H_040_43	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on construction works in progress for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_040 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: capitalised loan expenses	ENT_H_040_12	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_040 / 45	Property, plant and equipment: right-of-use assets – capitalised loan expenses	ENT_H_040_45	Capitalised loan expenses – MORE INFORMATION: ASBG 5 “Property, plant and equipment and intangible assets”. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_040 / 1	Total property, plant and equipment: capitalised loan expenses	ENT_H_040_1	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Positive integer	
H_050 / 2	Property, plant and equipment: land – additions through business combinations	ENT_H_050_2	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_050 / 3	Property, plant and equipment: buildings – additions through business combinations	ENT_H_050_3	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.	Positive integer	
H_050 / 40	Property, plant and equipment: machinery and equipment – additions through business combinations	ENT_H_050_40	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_050 / 4	Property, plant and equipment: machinery and	ENT_H_050_4	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Transport equipment – equipment for transporting goods and	Positive integer	

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	equipment – transport equipment: additions through business combinations		passengers on roads and streets and for other purposes: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and other special-purpose floating craft, <u>aircraft, motorcycles and bicycles.</u>		
H_050 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: additions through business combinations	ENT_H_050_6	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_050 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: additions through business combinations	ENT_H_050_7	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, <u>medical, precision and optical equipment.</u>	Positive integer	
H_050 / 8	Property, plant and equipment: other property, plant and equipment – additions through business combinations	ENT_H_050_8	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_050 / 41	Property, plant and equipment: work in progress and prepayments – additions through business combinations	ENT_H_050_41	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Positive integer	
H_050 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: additions through business combinations	ENT_H_050_43	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_050 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: additions through business combinations	ENT_H_050_12	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_050 / 45	Property, plant and equipment: right-of-use assets – additions through business combinations	ENT_H_050_45	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	

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H_050 / 1	Total property, plant and equipment: additions through business combinations	ENT_H_050_1	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, <u>prepayments for fixed assets.</u>	Positive integer	
H_060 / 2	Property, plant and equipment: land – depreciation	ENT_H_060_2	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_060 / 3	Property, plant and equipment: buildings – depreciation	ENT_H_060_3	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Buildings – free-standing structures permanently attached to the ground, covered by a roof, enclosed within external walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of <u>superficies.</u>	Positive integer	
H_060 / 40	Property, plant and equipment: machinery and equipment – depreciation	ENT_H_060_40	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other <u>machinery and equipment.</u>	Positive integer	
H_060 / 4	Property, plant and equipment: machinery and equipment – transport equipment: depreciation	ENT_H_060_4	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special- <u>purpose floating craft, aircraft, motorcycles and bicycles.</u>	Positive integer	
H_060 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: depreciation	ENT_H_060_6	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including <u>software obtained with hardware.</u>	Positive integer	
H_060 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: depreciation	ENT_H_060_7	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, <u>medical, precision and optical equipment.</u>	Positive integer	

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H_060 / 8	Property, plant and equipment: other property, plant and equipment – depreciation	ENT_H_060_8	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_060 / 41	Property, plant and equipment: work in progress and prepayments – depreciation	ENT_H_060_41	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Positive integer	
H_060 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: depreciation	ENT_H_060_43	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_060 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: depreciation	ENT_H_060_12	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_060 / 45	Property, plant and equipment: right-of-use assets – depreciation	ENT_H_060_45	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_060 / 1	Total property, plant and equipment: depreciation	ENT_H_060_1	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, works in progress, prepayments for fixed assets.	Positive integer	
H_070 / 2	Property, plant and equipment: land – write-downs and write-ups	ENT_H_070_2	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets" and RTJ 6 "Investment properties". Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_070 / 3	Property, plant and equipment: buildings – write-downs and write-ups	ENT_H_070_3	Write-downs and write-ups – write-down due to impairment of assets, reversal of such write-down. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets" and RTJ 6 "Investment properties". Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external wall; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication, electricity lines etc. Other civil engineering works: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Integer	
H_070 / 40	Property, plant and equipment: machinery and	ENT_H_070_40	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 "Property, plant and equipment and	Integer	

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	equipment – write-downs and write-ups		intangible assets” and RTJ 6 “Investment properties”. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.		
H_070 / 4	Property, plant and equipment: machinery and equipment – transport equipment: write-downs and write-ups	ENT_H_070_4	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_070 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: write-downs and write-ups	ENT_H_070_6	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_070 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: write-downs and write-ups	ENT_H_070_7	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment equipment, cleaning and grading machinery, laboratory equipment, diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Integer	
H_070 / 8	Property, plant and equipment: other property, plant and equipment – write-downs and write-ups	ENT_H_070_8	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Integer	
H_070 / 41	Property, plant and equipment: work in progress and prepayments – write-downs and write-ups	ENT_H_070_41	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Integer	
H_070 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: write-downs and write-ups	ENT_H_070_43	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_070 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for	ENT_H_070_12	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Prepayments for fixed assets – prepayments for fixed assets	Integer	

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	fixed assets: write-downs and write-ups		to suppliers (including prepayments to construction enterprises).		
H_070 / 45	Property, plant and equipment: right-of-use assets – write-downs and write-ups	ENT_H_070_45	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Integer	
H_070 / 1	Total property, plant and equipment: write-downs and write-ups	ENT_H_070_1	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, <u>valuables, works in progress, prepayments for fixed assets.</u>	Integer	
H_100 / 2	Property, plant and equipment: land – sales	ENT_H_100_2	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_100 / 3	Property, plant and equipment: buildings – sales	ENT_H_100_3	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. <u>incl. the right of superficies.</u>	Positive integer	
H_100 / 40	Property, plant and equipment: machinery and equipment – sales	ENT_H_100_40	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers and for other purposes; computers and computer systems; other machinery and equipment.	Positive integer	
H_100 / 4	Property, plant and equipment: machinery and equipment – transport equipment: sales	ENT_H_100_4	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, <u>motorcycles and bicycles.</u>	Positive integer	
H_100 / 6	Property, plant and equipment: machinery and equipment – computers and computer equipment: sales	ENT_H_100_6	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained <u>with hardware.</u>	Positive integer	
H_100 / 7	Property, plant and equipment: machinery and equipment – other machinery and	ENT_H_100_7	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment,	Positive integer	

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	equipment: sales		electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.		
H_100 / 8	Property, plant and equipment: other property, plant and equipment – sales	ENT_H_100_8	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_100 / 41	Property, plant and equipment: work in progress and prepayments – sales	ENT_H_100_41	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Work in progress and prepayments – construction works in progress and other projects, prepayments for fixed assets.	Positive integer	
H_100 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: sales	ENT_H_100_43	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_100 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: sales	ENT_H_100_12	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_100 / 45	Property, plant and equipment: right-of-use assets – sales	ENT_H_100_45	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_100 / 1	Total property, plant and equipment: sales	ENT_H_100_1	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Positive integer	
H_075 / 2	Property, plant and equipment: land – total reclassifications	ENT_H_075_2	All reclassifications from prepayments and other reclassifications. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_075 / 3	Property, plant and equipment: buildings – total reclassifications	ENT_H_075_3	All reclassifications from prepayments and other reclassifications. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries,	Integer	

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			refuse disposal sites, awnings etc. Including the right of <u>superficies.</u>		
H_075 / 40	Property, plant and equipment: machinery and equipment – total reclassifications	ENT_H_075_40	All reclassifications from prepayments and other reclassifications. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Integer	
H_075 / 4	Property, plant and equipment: machinery and equipment – transport equipment: total reclassifications	ENT_H_075_4	All reclassifications from prepayments and other reclassifications. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, <u>motorcycles and bicycles.</u>	Integer	
H_075 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications	ENT_H_075_6	All reclassifications from prepayments and other reclassifications. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained <u>with hardware.</u>	Integer	
H_075 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: total reclassifications	ENT_H_075_7	All reclassifications from prepayments and other reclassifications. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and <u>optical equipment.</u>	Integer	
H_075 / 8	Property, plant and equipment: other property, plant and equipment – total reclassifications	ENT_H_075_8	All reclassifications from prepayments and other reclassifications. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Integer	
H_075 / 41	Property, plant and equipment: work in progress and prepayments – total reclassifications	ENT_H_075_41	All reclassifications from prepayments and other reclassifications. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Integer	
H_075 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: total reclassifications	ENT_H_075_43	All reclassifications from prepayments and other reclassifications. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled <u>machinery or equipment.</u>	Integer	
H_075 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: total reclassifications	ENT_H_075_12	All reclassifications from prepayments and other reclassifications. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_075 / 45	Property, plant and equipment: right-of-use assets – total reclassifications	ENT_H_075_45	All reclassifications from prepayments and other reclassifications. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the	Integer	

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			definition of finance or operating lease, are recognised in the lessee's balance sheet).		
H_075 / 1	Total property, plant and equipment: total reclassifications	ENT_H_075_1	Total reclassifications from property, plant and equipment recognised as prepayments, work in progress, with investment properties, fixed assets held for sale, stocks. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Integer	
H_080 / 2	Property, plant and equipment: land – total reclassifications: reclassifications from prepayments	ENT_H_080_2	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_080 / 3	Property, plant and equipment: buildings – total reclassifications: reclassifications from prepayments	ENT_H_080_3	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Construction works: buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Integer	
H_080 / 40	Property, plant and equipment: machinery and equipment – total reclassifications: reclassifications from prepayments	ENT_H_080_40	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Integer	
H_080 / 4	Property, plant and equipment: machinery and equipment – transport equipment: total reclassifications – reclassifications from prepayments	ENT_H_080_4	Reclassification of assets recorded as prepayments at the beginning of the reference year to another category. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_080 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications – reclassifications from prepayments	ENT_H_080_6	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_080 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: total reclassifications – reclassifications from prepayments	ENT_H_080_7	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment.	Integer	

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			<u>medical, precision and optical equipment.</u>		
H_080 / 8	Property, plant and equipment: other tangible assets – total reclassifications: reclassifications from prepayments	ENT_H_080_8	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Integer	
H_080 / 41	Property, plant and equipment: work in progress and prepayments – total reclassifications: reclassifications from prepayments	ENT_H_080_41	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Integer	
H_080 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: total reclassifications – reclassifications from prepayments	ENT_H_080_43	Reclassification of fixed assets recorded as prepayments at the beginning of the reference year to another category. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_080 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: total reclassifications – reclassifications from prepayments	ENT_H_080_12	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_080 / 45	Property, plant and equipment: right-of-use assets – total reclassifications: reclassifications from prepayments	ENT_H_080_45	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Integer	
H_080 / 1	Total property, plant and equipment: total reclassifications – reclassifications from prepayments	ENT_H_080_1	Reclassification of fixed assets recognised as prepayments at the beginning of the reference year to another category. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, <u>works in progress, prepayments for fixed assets.</u>	Integer	
H_090 / 2	Property, plant and equipment: land – total reclassifications: other reclassifications	ENT_H_090_2	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the <u>right of use if classified under property, plant and equipment.</u>	Integer	
H_090 / 3	Property, plant and equipment: buildings – total reclassifications: other reclassifications	ENT_H_090_3	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Construction works: buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the <u>right of superficies.</u>	Integer	
H_090	Property, plant	ENT_H_	Other reclassifications – reclassifications from work in	Integer	

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/ 40	and equipment: machinery and equipment – total reclassifications: other reclassifications	090_40	progress, with investment properties, to fixed assets held for sale, stocks. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.		
H_090 / 4	Property, plant and equipment: machinery and equipment – transport equipment: total reclassifications: other reclassifications	ENT_H_090_4	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, <u>motorcycles and bicycles.</u>	Integer	
H_090 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: total reclassifications – other reclassifications	ENT_H_090_6	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	
H_090 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: total reclassifications – other reclassifications	ENT_H_090_7	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and <u>optical equipment.</u>	Integer	
H_090 / 8	Property, plant and equipment: other property, plant and equipment – total reclassifications: other reclassifications	ENT_H_090_8	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Valuables – under valuable show works of art, book collections, jewellery, precious stones, antiques, non-monetary gold, other precious metals etc.	Integer	
H_090 / 41	Property, plant and equipment: work in progress and prepayments – total reclassifications: other reclassifications	ENT_H_090_41	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Work in progress and prepayments – construction works in progress and other projects, prepayments for fixed assets.	Integer	
H_090 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: total reclassifications: other reclassifications	ENT_H_090_43	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, stocks. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_090 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for	ENT_H_090_12	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, inventories. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	

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	fixed assets: total reclassifications – other reclassifications				
H_090 / 45	Property, plant and equipment: right-of-use assets – total reclassifications: other reclassifications	ENT_H_090_45	Other reclassifications – Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Integer	
H_090 / 1	Property, plant and equipment: total reclassifications – other reclassifications	ENT_H_090_1	Other reclassifications – reclassifications from work in progress, with investment properties, to fixed assets held for sale, inventories. Property, plant and equipment – land, buildings (residential and non-residential buildings, civil engineering works), related rights (such as building right, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.	Integer	
H_110 / 2	Property, plant and equipment: land – other changes, profit (loss) from changes in fair value	ENT_H_110_2	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Integer	
H_110 / 3	Property, plant and equipment: construction works – other changes, profit (loss) from changes in fair value	ENT_H_110_3	Other changes, profit/loss from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at the fair value, transfer of assets through business combinations. Buildings – free-standing structures permanently attached to the ground, covered by a roof, usually enclosed within external walls; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities. Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, cable car, chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Integer	
H_110 / 40	Property, plant and equipment: machinery and equipment – other changes, profit (loss) from changes in fair value	ENT_H_110_40	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Integer	
H_110 / 4	Property, plant and equipment: machinery and equipment – transport equipment; other changes, profit (loss) from changes in fair value	ENT_H_110_4	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Integer	
H_110 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: other changes, profit (loss) from changes in fair value	ENT_H_110_6	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Integer	

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H_110 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: other changes, profit (loss) from changes in fair value	ENT_H_110_7	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at the fair value, transfer of assets through business combinations. Other machinery and equipment – conveyors, lifting, loading equipment, cleaning, grading machinery, lab equipment, electric motors, diesel generators, tools, fittings, other machinery and equipment, excl. transport equipment, motors, turbines (excl. motors for aircraft, vehicles, motorcycles), other commonly used machinery, mechanisms, steam boilers (excl. central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (excl. computers), other electrical machinery and apparatus, radio, TV and communication equipment, medical, precision and optical equipment.	Integer	
H_110 / 8	Property, plant and equipment: other property, plant and equipment – other changes, profit (loss) from changes in fair value	ENT_H_110_8	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Integer	
H_110 / 41	Property, plant and equipment: work in progress and prepayments – other changes, profit (loss) from changes in fair value	ENT_H_110_41	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Work in progress and prepayments – construction work in progress and other projects, prepayments for fixed assets.	Integer	
H_110 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: other changes, profit (loss) from changes in fair value	ENT_H_110_43	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction works for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Integer	
H_110 / 12	Total property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: other changes, profit (loss) from changes in fair value	ENT_H_110_12	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Integer	
H_110 / 45	Property, plant and equipment: right-of-use assets – other changes, profit (loss) from changes in fair value	ENT_H_110_45	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Integer	
H_110 / 1	Property, plant and equipment: other changes, profit (loss) from changes in fair value	ENT_H_110_1	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment,	Integer	

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			tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets.		
H_130 / 2	Property, plant and equipment: land – residual cost/fair value at the end of the reference period	ENT_H_130_2	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_130 / 3	Property, plant and equipment: buildings – residual cost/fair value at the end of the reference period	ENT_H_130_3	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the ref. period - the net sum of assets in the balance sheet incl. any accumulated depreciation and potential write-downs. Buildings – free-standing structures permanently attached to the ground, covered by a roof; civil engineering works – constructions permanently attached to the ground but not classified as buildings. Transport infrastructure: roads, streets, railways, tramways, airfield runways, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas, sewerage pipelines (incl. hot water boilers), fountains, water towers, communication, electricity lines etc. Other civil engineering: mines, quarries, chimneys, stadiums, sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. incl. the right of superficies.	Positive integer	
H_130 / 40	Property, plant and equipment: machinery and equipment – residual cost/fair value at the end of the reference period	ENT_H_130_40	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers; computers and computer systems; other machinery and equipment.	Positive integer	
H_130 / 4	Property, plant and equipment: machinery and equipment – transport equipment: residual cost /fair value at the end of the reference period	ENT_H_130_4	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_130 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: residual cost/fair value at the end of the reference period	ENT_H_130_6	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_130 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: residual cost/fair value at the end of the reference period	ENT_H_130_7	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period - net sum of assets in the balance sheet incl. any accumulated depreciation and potential write-downs. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, lab equipment, electric motors, diesel generators, tools, fittings etc., excl. transport equipment, motors, turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery, transfer mechanisms, agricultural and forestry machinery, machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c. radio, television and communication	Positive integer	

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			<u>equipment, medical, precision and optical instruments.</u>		
H_130 / 8	Property, plant and equipment: other property, plant and equipment – residual cost/fair value at the end of the reference period	ENT_H_130_8	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_130 / 41	Property, plant and equipment: work in progress and prepayments – residual cost /fair value at the end of the reference period	ENT_H_130_41	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Unfinished projects and prepayments – unfinished constructions and other projects, prepayments for fixed assets.	Positive integer	
H_130 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: residual cost /fair value at the end of the reference period	ENT_H_130_43	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Work in progress = construction work in progress + unfinished (uninstalled) machinery and equipment. Construction work in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled machinery or equipment.	Positive integer	
H_130 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: residual cost/fair value at the end of the reference period	ENT_H_130_12	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_130 / 45	Property, plant and equipment: right-of-use assets – residual cost / fair value at the end of the reference period	ENT_H_130_45	Residual cost / fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_130 / 1	Total property, plant and equipment: residual cost/fair value at the end of the reference period	ENT_H_130_1	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
H_140 / 2	Property, plant and equipment: land – disposal of fixed assets at selling price	ENT_H_140_2	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Land – land as an object with the unlimited right of use is not depreciated and therefore the acquisition value of land must be equal to its residual value. Also include here the land improvement and readjustment costs as well as the right of use if classified under property, plant and equipment.	Positive integer	
H_140 / 3	Property, plant and equipment: buildings – disposal of fixed assets at selling price	ENT_H_140_3	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Construction works: buildings – free-standing structures, which are permanently attached to the ground, covered by a roof, usually enclosed within external walls or dividing walls; civil engineering works – constructions which are permanently attached to the ground but not classified as buildings.. Transport infrastructure: roads,	Positive integer	

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			streets, railways, tramways, airfield runways for take-off and landing, bridges, trestles, tunnels, port facilities (berths, piers etc.). Pipelines, communication and electricity lines: water, gas and sewerage pipelines (including hot water boilers), fountains, water towers, communication and electricity lines etc. Other civil engineering works: mines and quarries, chimneys, stadiums and sports grounds, parks, beaches, golf courses, ramps, cable car and chair lifts, pools, cemeteries, refuse disposal sites, awnings etc. Including the right of superficies.		
H_140 / 40	Property, plant and equipment: machinery and equipment – disposal of fixed assets at selling price	ENT_H_140_40	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Machinery and equipment – land, railway, water and air transport machinery and equipment for transporting goods and passengers and for other use; computers and computer systems; other machinery and equipment.	Positive integer	
H_140 / 4	Property, plant and equipment: machinery and equipment – transport equipment: disposal of fixed assets at selling price	ENT_H_140_4	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Transport equipment – equipment for transporting goods and passengers on roads and streets: motor vehicles, bodies of motor vehicles, trailers and semi-trailers, vehicles with electric motors for the transport of passengers (trolleybuses), special-purpose motor vehicles, crane lorries, motor vehicles for driving in snow, golf cars; railway, water and air transport vehicles for transporting goods and passengers: railway locomotives and rolling stock, trams, watercraft and special-purpose floating craft, aircraft, motorcycles and bicycles.	Positive integer	
H_140 / 6	Property, plant and equipment: machinery and equipment – computers and computer systems: disposal of fixed assets at selling price	ENT_H_140_6	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Computers and computer systems – computers and other information processing equipment: servers, laptops and personal digital assistants (PDA), computer systems, input-output devices (scanners, printers), storage units, other automated data processing equipment, computer ancillary equipment. Including software obtained with hardware.	Positive integer	
H_140 / 7	Property, plant and equipment: machinery and equipment – other machinery and equipment: disposal of fixed assets at selling price	ENT_H_140_7	Cost of fixed assets sold, at selling price, VAT exclusive, in row “Disposals”. Other machinery and equipment – various conveyors, lifting and loading equipment, heat equipment, cleaning and grading machinery, laboratory equipment, electric motors and diesel generators, tools, fittings etc., excluding transport equipment, motors and turbines (except motors for aircraft, vehicles and motorcycles), other commonly used machinery and mechanisms, steam boilers (except central heating hot-water boilers classified as civil engineering objects), lifting machinery and transfer mechanisms, agricultural and forestry machinery (tractors), machine tools, other special-purpose machinery (road rollers, crane lorries), office machines (except computers), other electrical machinery and apparatus n.e.c, radio, television and communication equipment, medical, precision and optical equipment.	Positive integer	
H_140 / 8	Property, plant and equipment: other property, plant and equipment – disposal of fixed assets at selling price	ENT_H_140_8	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Other property, plant and equipment – furniture, musical instruments, sport equipment, valuables.	Positive integer	
H_140 / 41	Property, plant and equipment: work in progress and prepayments – disposal of fixed assets at selling price	ENT_H_140_41	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Work in progress and prepayments – unfinished construction works and other projects, prepayments for fixed assets.	Positive integer	
H_140 / 43	Property, plant and equipment: work in progress and prepayments – work in progress: disposal of fixed assets at selling price	ENT_H_140_43	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Work in progress = construction works in progress + unfinished (uninstalled) machinery and equipment. Construction works in progress – expenditures actually made on unfinished construction objects for own use. Construction enterprises should show expenditure on objects to be resold or built to order in inventories under work in progress. Unfinished (uninstalled) machinery and equipment – expenditures actually made on unfinished or uninstalled	Positive integer	

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			machinery or equipment.		
H_140 / 12	Property, plant and equipment: work in progress and prepayments – prepayments for fixed assets: disposal of fixed assets at selling price	ENT_H_140_12	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Prepayments for fixed assets – prepayments for fixed assets to suppliers (including prepayments to construction enterprises).	Positive integer	
H_140 / 45	Property, plant and equipment: right-of-use assets – disposal of fixed assets at selling price	ENT_H_140_45	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_140 / 1	Total property, plant and equipment: disposal of fixed assets at selling price	ENT_H_140_1	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Property, plant and equipment – land, construction works (buildings, civil engineering works), related rights (such as the right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Including total contract value of fixed assets obtained under financial lease agreement concluded during the reference period less interests.	Positive integer	
H_150 / 45	Property, plant and equipment: right-of-use assets – investments	ENT_H_150_45		Integer	
H_150 / 1	Total property, plant and equipment: investments	ENT_H_150_1	Investment in property, plant and equipment and investment properties, total (incl. financial lease) – cost of construction works, land, equipment, machinery, other inventory acquired under financial lease, recognised as property, plant and equipment in the ref. period; in the case of new construction, reconstruction and renovation of existing property, plant and equipment, the cost of works is included. Fixed assets and investment properties are recognised at the acquisition cost, fixed assets for own use also at the acquisition cost that is equal to production cost. In the case of financial lease, the lessee shows the total value of the object less interests. Investments are not acquisitions of current assets that are not capitalised, current expenses of maintenance and repair, or fixed asset obtained through restructuring. Investments are calculated by adding up the acquisitions and additions, reclassifications from prepayments, capitalised loan expenses and unfinished fixed assets.	Integer	

Table 6.3. CHANGES IN FIXED ASSETS: INTANGIBLE FIXED ASSETS, EUROS (sales, accumulated depreciation and write-downs are not included here)

Please fill in the missing data, check the prefilled fields and correct where necessary.

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
H_020 / 32	Intangible assets: goodwill – residual cost /fair value at the end of the previous reference period	ENT_H_020_32	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated.	Positive integer	
H_020 / 33	Intangible assets: development costs – residual cost /fair	ENT_H_020_33	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses.	Positive integer	

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	value at the end of the previous reference period		Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".		
H_020 / 34	Intangible assets: computer software – residual cost /fair value at the end of the previous reference period	ENT_H_020_34	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Computer software – independent from hardware, both purchased and self-manufactured software and support materials for operating systems and applications, including software licences.	Positive integer	
H_020 / 35	Intangible assets: concessions, patents, licences, trade marks – residual cost /fair value at the end of the previous reference period	ENT_H_020_35	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trade marks.	Positive integer	
H_020 / 37	Intangible assets: other Intangible assets – residual cost /fair value at the end of the previous reference period	ENT_H_020_37	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc.	Positive integer	
H_020 / 38	Intangible assets: work in progress and prepayments – residual cost /fair value at the end of the previous reference period	ENT_H_020_38	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Work in progress and prepayments – actual expenditure on unfinished intangible assets for own account and prepayments for intangible assets.	Positive integer	
H_020 / 31	Total intangible assets: residual cost /fair value at the end of the previous reference period	ENT_H_020_31	Residual cost /fair value at the end of the previous reference period – acquisition cost at the end of the period less any accumulated depreciation and impairment losses. Intangible assets which the enterprise intends to use during a longer period than one year. Intangible assets – development expenses, concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).	Positive integer	
H_030 / 32	Intangible assets: goodwill – acquisitions and additions	ENT_H_030_32	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated.	Positive integer	
H_030 / 33	Intangible assets: development costs – acquisitions and additions	ENT_H_030_33	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and direct costs of acquisition necessary for bringing them to the present location and condition. Incl. expenses of later additions, to be added to the acquisition cost only if they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (incl. potential participation in generating future economic benefit). Development expenses – expenditure on the implementation of research results for development, design or testing of new specific products, services, processes or systems which meet the capitalisation criteria. MORE INFORMATION: RTJ 5	Positive integer	

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		<u>Property, plant and equipment and intangible assets.</u>			
H_030 / 34	Intangible assets: computer software – acquisitions and additions	ENT_H_030_34	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Positive integer	
H_030 / 35	Intangible assets: concessions, patents, licences, trade marks	ENT_H_030_35	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Concessions, patents, licences, trade marks – purchased concessions, patents, licences (except software licences), trademarks.	Positive integer	
H_030 / 37	Intangible assets: other intangible assets – acquisitions and additions	ENT_H_030_37	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc.	Positive integer	
H_030 / 38	Intangible assets: work in progress and prepayments – acquisitions and additions	ENT_H_030_38	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet (including potential participation in generating future economic benefit). Work in progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.	Positive integer	
H_030 / 31	Total Intangible assets: acquisitions and additions	ENT_H_030_31	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost comprising the purchase price and costs directly incurred in acquisition necessary for bringing them to their present location and condition. Incl. expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment	Positive integer	

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			and the criteria of recognising the assets in the balance sheet (incl. potential participation in generating future economic benefit). Intangible assets – development expenses, concessions, franchises, patents, licences, trade marks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).		
H_040 / 34	Intangible assets: computer software – capitalised loan expenses	ENT_H_040_34	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Positive integer	
H_040 / 38	Intangible assets: work in progress and prepayments – capitalised loan expenses	ENT_H_040_38	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Work in progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.	Positive integer	
H_040 / 31	Total intangible assets: – capitalised loan expenses	ENT_H_040_31	Capitalised loan expenses – MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”. Intangible assets which the enterprise intends to use during a longer period than one year. Intangible assets – development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).	Positive integer	
H_080 / 32	Intangible assets: goodwill – reclassifications from prepayments	ENT_H_080_32	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not depreciated.	Integer	
H_080 / 33	Intangible assets: development expenses – reclassifications from prepayments	ENT_H_080_33	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Integer	
H_080 / 34	Intangible assets: computer software – reclassifications from prepayments	ENT_H_080_34	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Integer	
H_080 / 35	Intangible assets: concessions, patents, licences, trade marks – reclassifications from prepayments	ENT_H_080_35	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trademarks.	Integer	
H_080 / 37	Intangible assets: other intangible assets – reclassifications from prepayments	ENT_H_080_37	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, etc.	Integer	
H_080 / 38	Intangible assets: work in progress and prepayments – reclassifications from prepayments	ENT_H_080_38	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Work in progress and prepayments – actual expenditure on unfinished intangible objects for own use and prepayments for intangible sales.	Integer	
H_080 / 31	Total intangible assets: reclassifications from prepayments	ENT_H_080_31	Reclassification of assets recognised as prepayments at the beginning of the reference year to another category. Total property, plant and equipment – assets which the enterprise intends to use during a longer period than one year. This group includes computer software, trademarks, patents, licences, rights of use, customer lists, quotas and other similar assets.	Integer	
H_130 / 32	Intangible assets: goodwill – residual cost/fair value at the end of the reference period	ENT_H_130_32	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Goodwill – goodwill from business combinations – a positive difference between the acquisition cost of participation and fair value of net assets acquired. Goodwill from business combinations is not	Positive integer	

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			depreciated.		
H_130 / 33	Intangible assets: development costs – residual cost/fair value at the end of the reference period	ENT_H_130_33	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Development expenses – expenditure on the implementation of research results for the development, design or testing of new specific products, services, processes or systems, which meet the capitalisation criteria. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
H_130 / 34	Intangible assets: computer software – residual cost/fair value at the end of the reference period	ENT_H_130_34	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Computer software – independent from hardware, both purchased and self-produced software and support materials for operating systems and applications, including software licences.	Positive integer	
H_130 / 35	Intangible assets: concessions, patents, licences, trade marks – residual cost/fair value at the end of the reference period	ENT_H_130_35	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Concessions, patents, licences, trademarks – purchased concessions, patents, licences (except software licences), trademarks.	Positive integer	
H_130 / 37	Intangible assets: other intangible assets – residual cost/fair value at the end of the reference period	ENT_H_130_37	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Other intangible assets – expenditure on exploration of mineral resources, original motion pictures, sound recordings, manuscripts and other entertainment, literature and art originals, customer lists, quotas etc.	Positive integer	
H_130 / 38	Intangible assets: work in progress and prepayments – residual cost /fair value at the end of the reference period	ENT_H_130_38	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Work in progress and prepayments – actual expenditure on unfinished intangible objects for own account and prepayments for intangible sales.	Positive integer	
H_130 / 31	Total Intangible assets: residual cost/fair value at the end of the reference period	ENT_H_130_31	Residual cost /fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Intangible assets – development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware).	Positive integer	

Table 6.4. CHANGES IN FIXED ASSETS: BIOLOGICAL (PRODUCTIVE) ASSETS, EUROS

Assets on operating lease recorded in the balance sheet are indicated under right-of-use assets, column 25 . Please fill in the missing data, check the prefilled fields and correct where necessary.

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
H_020 / 17	Biological (productive) assets: residual cost /fair value at the end of the previous reference period	ENT_H_020_17	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.	Positive integer	
H_020 / 18	Biological (productive) assets: plantations	ENT_H_020_18	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the	Positive integer	

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	– residual cost /fair value at the end of the previous reference period		balance sheet including the accumulated depreciation and potential write-downs. Plantations – plantations of fruit trees and berry bushes, tree nurseries.		
H_020 / 19	Biological (productive) assets: forest – residual cost /fair value at the end of the previous reference period	ENT_H_020_19	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Forest – standing timber recognised as biological asset, for example forest in nature conservation areas. Growing stock for felling is consumable asset – should be regarded as current asset. As forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.	Positive integer	
H_020 / 20	Biological (productive) assets: grasslands – residual cost /fair value at the end of the previous reference period	ENT_H_020_20	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Grasslands – grasslands in agricultural use for at least two years.	Positive integer	
H_020 / 21	Biological (productive) assets: prepayments – residual cost /fair value at the end of the previous reference period	ENT_H_020_21	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs.	Positive integer	
H_020 / 25	Biological (productive) assets: right-of-use assets – residual cost / fair value at the end of the previous reference period	ENT_H_020_25	Residual cost / fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_020 / 13	Biological (productive) assets, total: residual cost /fair value at the end of the previous reference period	ENT_H_020_13	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets may be assets an accounting entity does not have but rents under financial lease conditions. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_030 / 17	Biological (productive) assets: animal assets – acquisitions and additions	ENT_H_030_17	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.	Positive integer	
H_030 / 18	Biological (productive) assets: plantations – acquisitions and additions	ENT_H_030_18	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at	Positive integer	

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			the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Plantations – plantations of fruit trees and berry bushes, tree nurseries.		
H_030 / 19	Biological (productive) assets: forest – acquisitions and additions	ENT_H_030_19	Acquisitions and additions – fixed assets obtained during reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Incl. expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (incl. potential participation in generating future economic benefit). Forest – standing timber recognised in accounting as biological asset. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.	Positive integer	
H_030 / 20	Biological (productive) assets: grasslands – acquisitions and additions	ENT_H_030_20	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost comprising the purchase price and the costs directly incurred for the acquisition that are necessary for bringing them to their present location and condition. Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit). Grasslands – grasslands in agricultural use for at least two years.	Positive integer	
H_030 / 21	Biological (productive) assets: prepayments – acquisitions and additions	ENT_H_030_21	Acquisitions and additions – fixed assets obtained during the reference year, including total value less interests of non-monetary down payments, e.g. shares, as well as total contract value of fixed assets obtained under financial lease. Fixed assets are initially recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of showing the assets in the balance sheet (including potential participation in generating future economic benefit).	Positive integer	
H_030 / 25	Biological (productive) assets: right-of-use assets – acquisitions and additions	ENT_H_030_25	Acquisitions and additions – fixed assets obtained during the reference year. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_030 / 13	Biological (productive) assets , total: acquisitions and additions	ENT_H_030_13	Acquisitions and additions – fixed assets obtained during the reference year, incl. total value less interests of non-monetary down payments, e.g. shares, total contract value of fixed assets obtained under financial lease. Fixed assets are recognised in the balance sheet at the acquisition cost (purchase price and direct expenses of acquisition). Including expenses of later additions, which shall be added to the acquisition cost only in case they conform to the definition of property, plant and equipment and the criteria of recognising the assets in the balance sheet. Biological assets are living animals or plants. Recognised as fixed assets usually are biological productive assets, e.g. domestic animals and poultry, plantations, fishery fish and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less accumulated depreciation and accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	

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H_100 / 17	Biological (productive) assets: animal assets – sales	ENT_H_100_17	Disposals – fixed assets sold during the reference year (including for consideration other than cash, for example for shares) at residual value. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.	Positive integer	
H_100 / 18	Biological (productive) assets: plantations – sales	ENT_H_100_18	Disposals – fixed assets sold during the reference year (including for consideration other than cash, for example for shares) at residual value. Plantations – plantations of fruit trees and berry bushes, tree nurseries.	Positive integer	
H_100 / 19	Biological (productive) assets: forest – sales	ENT_H_100_19	Disposals – fixed assets sold during the reference year (including for consideration other than cash, for example for shares) at residual value. Forest – standing timber registered in accounting as biological asset, for example in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.	Positive integer	
H_100 / 20	Biological (productive) assets: grasslands – sales	ENT_H_100_20	Disposals – fixed assets sold during the reference year (including for consideration other than cash, for example for shares) at residual value. Grasslands – grasslands in agricultural use for at least two years.	Positive integer	
H_100 / 21	Biological (productive) assets: prepayments – sales	ENT_H_100_21	Disposals – fixed assets sold during the reference year (including for consideration other than cash, for example for shares) at residual value.	Positive integer	
H_100 / 25	Biological (productive) assets: right-of-use assets – sales	ENT_H_100_25	Fixed assets sold in the reference year (incl. for consideration other than cash, e.g. shares) at residual value. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_100 / 13	Biological (productive) assets, total: sales	ENT_H_100_13	Fixed assets sold in the reference year (including for consideration other than cash, for example shares) at residual value. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are recognised at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_105 / 17	Biological (productive) assets: animal assets – decrease of value due to production of agricultural products	ENT_H_105_17	Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.	Positive integer	
H_105 / 18	Biological (productive) assets: plantations – decrease of value due to production of agricultural products	ENT_H_105_18	Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Plantations – plantations of fruit trees and berry bushes, tree nurseries.	Positive integer	
H_105 / 19	Biological (productive) assets: forest – decrease of value due to production of agricultural products	ENT_H_105_19	Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Forest – standing timber recognised in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.	Positive integer	
H_105 / 20	Biological (productive) assets: grasslands – decrease of	ENT_H_105_20	Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Grasslands – grasslands in agricultural use for at least two years.	Positive integer	

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	value due to production of agricultural products				
H_105 / 21	Biological (productive) assets: prepayments – decrease of value due to production of agricultural products	ENT_H_105_21	Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Grasslands – grasslands in agricultural use for at least two years.	Positive integer	
H_105 / 25	Biological (productive) assets: right-of-use assets – decrease in value due to harvest of agricultural produce	ENT_H_105_25	Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_105 / 13	Biological (productive) assets, total: decrease of value due to production of agricultural products	ENT_H_105_13	Decrease in value due to harvest of agricultural produce – agricultural produce is the harvested product of biological assets. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are recognised at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. Biological assets are recognised at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_106 / 17	Biological (productive) assets: animal assets – increase in value due to growth	ENT_H_106_17	Increase in value due to growth Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.	Positive integer	
H_106 / 18	Biological (productive) assets: plantations – increase in value due to growth	ENT_H_106_18	Increase in value due to growth Plantations – plantations of fruit trees and berry bushes, tree nurseries.	Positive integer	
H_106 / 19	Biological (productive) assets: forest – increase in value due to growth	ENT_H_106_19	Increase in value due to growth Forest – standing timber recognised in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.	Positive integer	
H_106 / 20	Biological (productive) assets: grasslands – increase in value due to growth	ENT_H_106_20	Increase in value due to growth Grasslands – grasslands in agricultural use for at least two years.	Positive integer	
H_106 / 21	Biological (productive) assets: prepayments – increase in value due to growth	ENT_H_106_21	Increase in value due to growth.	Positive integer	
H_106 / 25	Biological (productive) assets: right-of-use assets – increase in value due to growth	ENT_H_106_25	Increase in value due to growth. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_106 / 13	Biological (productive) assets, total: increase in value due to growth	ENT_H_106_13	Increase in value due to growth. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less costs to sell, or	Positive integer	

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			exceptionally, at acquisition value less any accumulated depreciation and any accumulated impairment losses. In case a biological asset cannot be assessed reliably, recognise it in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets"		
H_060 / 18	Biological (productive) assets: plantations – depreciation	ENT_H_060_18	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Plantations – plantations of fruit trees and berry bushes, tree nurseries.	Positive integer	
H_060 / 19	Biological (productive) assets: forest – depreciation	ENT_H_060_19	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Forest – standing timber recognised in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current assets. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.	Positive integer	
H_060 / 20	Biological (productive) assets: grasslands – depreciation	ENT_H_060_20	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Grasslands – grasslands in agricultural use for at least two years.	Positive integer	
H_060 / 21	Biological (productive) assets: prepayments – depreciation	ENT_H_060_21	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period.	Positive integer	
H_060 / 25	Biological (productive) assets: right-of-use assets – depreciation	ENT_H_060_25	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation cost in the reference period. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Positive integer	
H_060 / 13	Biological (productive) assets, total: depreciation	ENT_H_060_13	Depreciation is the gradual conversion of the depreciated part of assets into expenses over the asset's useful life. Show here the depreciation costs in the reference period. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are recognised in fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	
H_070 / 17	Biological (productive) assets: animal assets – write-downs and write-ups	ENT_H_070_17	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.	Integer	
H_070 / 18	Biological (productive) assets: plantations – write-downs and write-ups	ENT_H_070_18	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Plantations – plantations of fruit trees and berry bushes, tree nurseries.	Integer	
H_070 / 19	Biological (productive) assets: forest – write-downs and write-ups	ENT_H_070_19	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Forest – standing timber registered in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.	Integer	
H_070 / 20	Biological (productive) assets: grasslands – write-downs and	ENT_H_070_20	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. Grasslands – grasslands in agricultural use for at least two years.	Integer	

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	write-ups				
H_070 / 21	Biological (productive) assets: prepayments – write-downs and write-ups	ENT_H_070_21	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs.	Integer	
H_070 / 25	Biological (productive) assets: right-of-use assets – write-downs and write-ups	ENT_H_070_25	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: ASBG 5 “Property, plant and equipment and intangible assets” and ASBG 6 “Investment property”. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Integer	
H_070 / 13	Biological (productive) assets, total: write-downs and write-ups	ENT_H_070_13	Write-downs and write-ups – write-downs due to impairment of assets, reversals of such write-downs. MORE INFORMATION: RTJ 5 “Property, plant and equipment and intangible assets” and RTJ 6 “Investment properties”. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Integer	
H_050 / 17	Biological (productive) assets: animal assets – additions through business combinations	ENT_H_050_17	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.	Positive integer	
H_050 / 18	Biological (productive) assets: plantations – additions through business combinations	ENT_H_050_18	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Plantations – plantations of fruit trees and berry bushes, tree nurseries.	Positive integer	
H_050 / 19	Biological (productive) assets: forest – additions through business combinations	ENT_H_050_19	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Forest – standing timber registered in accounting as biological asset, for example forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current assets. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.	Positive integer	
H_050 / 20	Biological (productive) assets: grasslands – additions through business combinations	ENT_H_050_20	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Grasslands – grasslands in agricultural use for at least two years.	Positive integer	
H_050 / 21	Biological (productive) assets: prepayments – additions through business combinations	ENT_H_050_21	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over).	Positive integer	
H_050 / 25	Biological (productive) assets: right-of-use assets – additions through business combinations	ENT_H_050_25	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether lease correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_050 / 13	Biological (productive) assets, total: additions through business combinations	ENT_H_050_13	Additions through business combinations – fixed assets acquired through restructuring (merger, take-over). Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber.	Positive integer	

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			Biological assets are measured at fair value less costs to sell, or exceptionally, at acquisition value less any accumulated depreciation and impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".		
H_110 / 17	Biological (productive) assets: animal assets – other changes, profit (loss) from changes in fair value	ENT_H_110_17	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.	Integer	
H_110 / 18	Biological (productive) assets: plantations – other changes, profit (loss) from changes in fair value	ENT_H_110_18	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Plantations – plantations of fruit trees and berry bushes, tree nurseries.	Integer	
H_110 / 19	Biological (productive) assets: forest – other changes, profit (loss) from changes in fair value	ENT_H_110_19	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Forest – standing timber recognised in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.	Integer	
H_110 / 20	Biological (productive) assets: grasslands – other changes, profit (loss) from changes in fair value	ENT_H_110_20	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Grasslands – grasslands in agricultural use for at least two years.	Integer	
H_110 / 21	Biological (productive) assets: prepayments – other changes, profit (loss) from changes in fair value	ENT_H_110_21	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs.	Integer	
H_110 / 25	Biological (productive) assets: right-of-use assets – other changes, profit (loss) from changes in fair value	ENT_H_110_25	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 "Leases") or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee's balance sheet).	Integer	
H_110 / 13	Biological (productive) assets, total: other changes, profit (loss) from changes in fair value	ENT_H_110_13	Other changes, profit (loss) from changes in fair value – fixed assets written off at the residual value, profit/loss from revaluation of investment properties recognised at their fair value, transfer of assets through business combinations. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".	Integer	
H_130 / 17	Biological (productive)	ENT_H_130_17	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of	Positive integer	

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	assets: animal assets – residual cost/fair value at the end of the reference period		the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.		
H_130 / 18	Biological (productive) assets: plantations – residual cost/fair value at the end of the reference period	ENT_H_130_18	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Plantations – plantations of fruit trees and berry bushes, tree nurseries.	Positive integer	
H_130 / 19	Biological (productive) assets: forest – residual cost/fair value at the end of the reference period	ENT_H_130_19	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Forest – standing timber recognised in accounting as biological asset, for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset.	Positive integer	
H_130 / 20	Biological (productive) assets: grasslands – residual cost/fair value at the end of the reference period	ENT_H_130_20	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs. Grasslands – grasslands in agricultural use for at least two years.	Positive integer	
H_130 / 21	Biological (productive) assets: prepayments – residual cost/fair value at the end of the reference period	ENT_H_130_21	Residual cost /fair value at the end of the previous reference period – (residual) book value of assets at the beginning of the reference period. This is the net sum of assets in the balance sheet including any accumulated depreciation and potential write-downs.	Positive integer	
H_130 / 25	Biological (productive) assets: right-of-use assets – residual cost / fair value at the end of the reference period	ENT_H_130_25	Residual cost / fair value at the end of the reference period – acquisition cost at the end of the period less accumulated depreciation and impairment losses. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_130 / 13	Biological (productive) assets, total: residual cost/fair value at the end of the reference period	ENT_H_130_13	Residual cost /fair value at the end of the reference period – (residual) book value of assets at the end of the period. This is the net sum of assets in the balance sheet including the accumulated depreciation and potential write-downs. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
H_140 / 17	Biological (productive) assets: animal assets – disposal of fixed assets at selling price	ENT_H_140_17	Fixed assets sold at selling price – cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Animal assets – animals classified as biological productive assets under property, plant and equipment. Fish caught from the sea (European sprat, halibut, shrimps etc.) are not biological assets.	Positive integer	
H_140 / 18	Biological (productive) assets: plantations – disposal of fixed assets at selling price	ENT_H_140_18	Fixed assets sold at selling price – cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Plantations – plantations of fruit trees and berry bushes, tree nurseries.	Positive integer	
H_140 / 19	Biological (productive) assets: forest –	ENT_H_140_19	Fixed assets sold at selling price – cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Forest – standing timber recognised in accounting as biological asset,	Positive integer	

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	disposal of fixed assets at selling price		for example, forest in nature conservation areas. Standing timber for felling is a consumable asset – should be regarded as current asset. As the forest growth period is very long (much longer than one year), you should determine for a specific plot of forest whether or not to record it in accounting as fixed asset or current asset .		
H_140 / 20	Biological (productive) assets: grasslands – disposal of fixed assets at selling price	ENT_H_140_20	Fixed assets sold at selling price – cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Grasslands – grasslands in agricultural use for at least two years.	Positive integer	
H_140 / 21	Biological (productive) assets: prepayments – disposal of fixed assets at selling price	ENT_H_140_21	Fixed assets sold at selling price – cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”.	Positive integer	
H_140 / 25	Biological (productive) assets: right-of-use assets – disposal of fixed assets at selling price	ENT_H_140_25	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Operating leases are indicated when preparing the financial statements in accordance with IFRS (IFRS 16 “Leases”) or ASBG 9 clause 31b (all lease agreements, irrespective of whether they correspond to the definition of finance or operating lease, are recognised in the lessee’s balance sheet).	Positive integer	
H_140 / 13	Biological (productive) assets, total: disposal of fixed assets at selling price	ENT_H_140_13	Cost of fixed assets sold at selling price, VAT exclusive, in row “Disposals”. Biological assets are living animals or plants. Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, domestic animals and poultry, plantations, fish in fisheries and standing timber. Biological assets are measured at fair value less estimated costs to sell, or exceptionally, at acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	

Table 7.1. ASSETS, LIABILITIES AND EQUITY, EUROS

Please fill in the missing data, check the prefilled fields and correct where necessary.

NB! The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
I_010 / 1	Cash and cash equivalents – at the end of the reference period	ENT_I_010_1	Cash at bank and in hand, transferable deposits, investments in money market funds and other highly liquid funds.	Positive integer	
I_010 / 2	Cash and cash equivalents – at the end of the previous reference period	ENT_I_010_2	Cash at bank and in hand, transferable deposits, investments in money market funds and other highly liquid funds.	Positive integer	
I_015 / 1	Short-term financial investments, total – at the end of the reference period	ENT_I_015_1	Short-term financial investments, total – this group includes shares purchased and held for sale not later than in the next reference year, and other securities held for trading which are redeemable not later than in the next reference year, as well as derivative instruments.	Positive integer	
I_015 / 2	Short-term financial investments, total – at the end of the previous reference period	ENT_I_015_2	Short-term financial investments, total – this group includes shares purchased and held for sale not later than in the next reference year, and other securities held for trading which are redeemable not later than in the next reference year, as well as derivative instruments.	Positive integer	
I_040 /	Short-term	ENT_I_0	Short-term receivables from business activities, tax	Positive	

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1	receivables and prepayments – at the end of the reference period	40_1	prepayments and recoveries, prepaid expenses for future periods. Short-term receivables are receivables with the due date within one year.	integer	
I_040 / 2	Short-term receivables and prepayments – at the end of the previous reference period	ENT_I_040_2	Short-term receivables from normal business activities, tax prepayments and recoveries, prepaid expenses for future periods. Short-term receivables are receivables with the due date within one year.	Positive integer	
I_050 / 1	Total inventories – at the end of the reference period	ENT_I_050_1	The inventories include raw materials, materials and supplies, finished goods and work in progress, goods purchased for resale, prepayments to suppliers. Inventories are recognised at their acquisition cost comprising the acquisition price, costs of production and other costs incurred in bringing the inventories to their present location and condition. MORE INFORMATION: RTJ4 “Inventories”.	Positive integer	
I_050 / 2	Total inventories – at the end of the previous reference period	ENT_I_050_2	The inventories include raw materials, materials and supplies, finished products and work in progress, goods purchased for resale, prepayments to suppliers. Inventories are recognised at their acquisition cost comprising the acquisition price, costs of production and other costs incurred in bringing the inventories to their present location and condition. MORE INFORMATION: RTJ4 “Inventories”.	Positive integer	
I_051 / 1	Inventories: raw materials and materials – at the end of the reference period	ENT_I_051_1	Raw materials and materials – stocks of purchased materials and intermediate goods, components, parts, structures, packaging materials, fuel, building materials, spare parts and other production supplies.	Positive integer	
I_051 / 2	Inventories: raw materials and materials – at the end of the previous reference period	ENT_I_051_2	Raw materials and materials – stocks of purchased materials and intermediate goods, components, parts, structures, packaging materials, fuel, building materials, spare parts and other production supplies.	Positive integer	
I_052 / 1	Inventories: work in progress – at the end of the reference period	ENT_I_052_1	Works in progress – in primary and ancillary production, cost of works or services and self-produced intermediate products, as well as repair works in progress, as well as agricultural produce. Work in progress is recognised at the acquisition cost, i.e. production cost.	Positive integer	
I_052 / 2	Inventories: work in progress – at the end of the previous reference period	ENT_I_052_2	Work in progress – in primary and ancillary production, cost of works or services and self-produced intermediate products, as well as repair works in progress, as well as agricultural produce. Work in progress are recognised at the acquisition cost, i.e. production cost.	Positive integer	
I_053 / 1	Inventories: finished goods – at the end of the reference period	ENT_I_053_1	Stocks of finished goods, agricultural produce. However, if the entity has goods which do not belong to that entity, these are not included in inventories. Finished goods are recognised at their acquisition cost, i.e. at the production cost. Agricultural produce is recognised at the fair value less estimated costs to sell of biological assets at the point of harvest. Such value is also recognised as the acquisition cost of agricultural produce for further recognition as inventory pursuant to the Guideline of the Standards Board (RTJ4 “Inventories”).	Positive integer	
I_053 / 2	Inventories: finished goods – at the end of the previous reference period	ENT_I_053_2	Stocks of finished goods, agricultural produce. However, if the entity has goods which do not belong to that entity, these are not included in inventories. Finished goods are recognised at their acquisition cost, i.e. at the production cost. Agricultural produce is recognised at the fair value less estimated costs to sell of biological assets at the point of harvest. Such value is also recognised as the acquisition cost of agricultural produce for further recognition as inventory pursuant to the Guideline of the Standards Board (RTJ4 “Inventories”).	Positive integer	
I_054 / 1	Inventories: goods purchased for resale – at the end of the reference period	ENT_I_054_1	Goods purchased for resale at the acquisition cost. In case of impairment losses, at actual (discounted) cost. Excluding goods held for commission trade.	Positive integer	
I_054 / 2	Inventories: goods purchased for resale – at the end of the previous reference period	ENT_I_054_2	Goods purchased for resale at the acquisition cost. In case of impairment losses, at actual (discounted) cost. Excluding goods held for commission trade.	Positive integer	
I_055 /	Inventories:	ENT_I_0	Prepayments to suppliers – prepayments to suppliers for	Positive	

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1	prepayments to suppliers – at the end of the reference period	55_1	supplying goods, materials and raw materials in the next period. These prepayments cannot be recognised as the reference period expenses. Prepayments to suppliers of property, plant and equipment and intangible assets are recognised in fixed assets rows (rows “Property, plant and equipment” and “Intangible assets”). Tax prepayments and deferred expenses are recognised in the current assets row “Non-trade receivables and prepayments”.	integer	
I_055 / 2	Inventories: prepayments to suppliers – at the end of the previous reference period	ENT_I_055_2	Prepayments to suppliers at the end of the period – prepayments to suppliers for goods, supplies and raw materials. These prepayments cannot be recognised as the reference period expenses. Prepayments to suppliers of property, plant and equipment and intangible assets are recognised in fixed assets rows (rows “Property, plant and equipment” and “Intangible assets”). Tax prepayments and deferred expenses are recognised in the current assets row “Non-trade receivables and prepayments”.	Positive integer	
I_060 / 1	Biological (consumable) assets – at the end of the reference period	ENT_I_060_1	Biological (consumable) assets – biological assets are recognised as current assets if purchased for resale or realised in enterprise’s normal business-cycle. These are mainly biological consumable assets such as forest grown with the purpose of felling, beef cattle and fish from fisheries. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
I_060 / 2	Biological (consumable) assets – at the end of the previous reference period	ENT_I_060_2	Biological (consumable) assets – biological assets are recognised as current assets if purchased for resale or realised in enterprise’s normal business-cycle. These are mainly biological consumable assets such as forest grown with the purpose of felling, beef cattle and fish from fisheries. MORE INFORMATION: RTJ 7 “Biological assets”.	Positive integer	
I_065 / 1	Non-current assets held for sale – at the end of the reference period	ENT_I_065_1	Property, plant and equipment and intangible assets that are likely to sell within the next 12 months. More information: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
I_065 / 2	Non-current assets held for sale – at the end of the previous reference period	ENT_I_065_2	Property, plant and equipment and intangible assets that are likely to sell within the next 12 months. More information: RTJ 5 “Property, plant and equipment and intangible assets”.	Positive integer	
I_070 / 1	Total current assets – at the end of the reference period	ENT_I_070_1	Current assets are cash and cash equivalents, assets primarily held for sale, which is highly probable within the next 12 months of the balance sheet date in the enterprise’s normal operating cycle.	Positive integer	
I_070 / 2	Total current assets – at the end of the previous reference period	ENT_I_070_2	Current assets are cash and cash equivalents, assets primarily held for sale, which is highly probable within the next 12 months of the balance sheet date in the enterprise’s normal operating cycle.	Positive integer	
I_110 / 1	Long-term financial investments, receivables and prepayments, total – at the end of the reference period	ENT_I_110_1	Long-term financial investments, receivables and prepayments, total – financial assets that are unlikely to sell within the next 12 months. These include holdings in subsidiaries and affiliated undertakings, other shares and securities, various long-term loans and other receivables due from other enterprises of the same group and affiliated undertakings, long-term trade receivables. Long-term receivables from financial lease are also recorded in this row.	Positive integer	
I_110 / 2	Long-term financial investments, receivables and prepayments, total – at the end of the previous reference period	ENT_I_110_2	Long-term financial investments, receivables and prepayments, total – financial assets that are unlikely to sell within the next 12 months. These include holdings in subsidiaries and affiliated undertakings, other shares and securities, various long-term loans and other receivables due from other enterprises of the same group and affiliated undertakings, long-term trade receivables. Long-term receivables from financial lease are recorded in this row.	Positive integer	
I_115 / 1	Investment properties – at the end of the reference period	ENT_I_115_1	Investment properties – properties (land, building or part of building, or both) held to earn rental income or for capital appreciation or both, and not for the production of goods or services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. Investment properties are recognised at their fair value or acquisition cost. MORE INFORMATION: RTJ 6 “Investment properties”.	Positive integer	
I_115 / 2	Investment properties – at the end of the	ENT_I_115_2	Investment properties – properties (land, building or part of building, or both) held to earn rental income or for capital appreciation or both, and not for the production of goods or	Positive integer	

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	previous reference period		services, for administrative purposes or for selling in the process of ordinary business activity. Investment property may be the right of superficies which corresponds to the concept of investment property. Investment properties are recognised at their fair value or acquisition cost. MORE INFORMATION: RTJ 6 "Investment properties".		
I_120 / 1	Property, plant and equipment – at the end of the reference period	ENT_I_1 20_1	Property, plant and equipment – land, construction works (buildings, civil engineering works), the related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Property, plant and equipment is recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".	Positive integer	
I_120 / 2	Property, plant and equipment – at the end of the previous reference period	ENT_I_1 20_2	Property, plant and equipment – land, construction works (buildings, civil engineering works), the related rights (such as right of superficies, usufruct), machinery, equipment, tools, fittings and other inventory, valuables, construction works in progress, prepayments for fixed assets. Property, plant and equipment is recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".	Positive integer	
I_140 / 1	Biological (productive) assets – at the end of the reference period	ENT_I_1 40_1	Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, standing timber, plantations, animals. Biological assets are shown on initial recognition as well as on later balance sheet dates at their fair value less estimated costs to sell. In case it is not possible to measure fair value reliably, biological assets are recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	
I_140 / 2	Biological (productive) assets – at the end of the previous reference period	ENT_I_1 40_2	Biological (productive) assets – biological assets recognised as fixed assets usually are productive assets, for example, standing timber, plantations, animals. Biological assets are shown on initial recognition as well as on later balance sheet dates at their fair value less estimated costs to sell. In case it is not possible to measure fair value reliably, biological assets are recognised in the balance sheet at the acquisition cost less any accumulated depreciation and any accumulated impairment losses. MORE INFORMATION: RTJ 7 "Biological assets".	Positive integer	
I_130 / 1	Intangible assets – at the end of the reference period	ENT_I_1 30_1	Intangible assets – assets which the enterprise intends to use during a longer period than one year: development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware). Intangible assets are recognised in the balance sheet at their acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".	Positive integer	
I_130 / 2	Intangible assets – at the end of the previous reference period	ENT_I_1 30_2	Intangible assets – assets which the enterprise intends to use during a longer period than one year: development expenses, acquisition of concessions, franchises, patents, licences, trademarks, goodwill, rights of use, customer lists, quotas and other similar assets; prepayments for intangible assets and computer software (if used independently from hardware). Intangible assets are recognised in the balance sheet at their acquisition cost less any accumulated depreciation and any accumulated impairment losses (i.e. carrying amount). MORE INFORMATION: RTJ 5 "Property, plant and equipment and intangible assets".	Positive integer	
I_150 / 1	Total fixed assets – at the end of the reference period	ENT_I_1 50_1	Total fixed assets – assets not recognised as current assets: long-term financial investments, investment properties, property, plant and equipment, and intangible assets, biological assets.	Positive integer	
I_150 / 2	Total fixed assets – at the end of the previous reference period	ENT_I_1 50_2	Total fixed assets – assets not recognised as current assets: long-term financial investments, investment properties, property, plant and equipment, and intangible assets, biological assets.	Positive integer	

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I_400 / 1	Total assets – at the end of the reference period	ENT_I_400_1	Sum of current and fixed assets, which is equal to the sum of liabilities and equity.	Positive integer	
I_400 / 2	Total assets – at the end of the previous reference period	ENT_I_400_2	Sum of current and fixed assets, which is equal to the sum of liabilities and equity.	Positive integer	

Table 7.2. ASSETS, LIABILITIES AND EQUITY, EUROS

Please fill in the missing data, check the prefilled fields and correct where necessary.

The error detection reports may be sizable since the formula that checks a certain field for errors is applied to all fields involved in the key control. However, it does not mean that all fields are erroneous.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
I_210 / 1	Total short-term liabilities – at the end of the reference period	ENT_I_210_1	Total short-term liabilities: any obligation that is payable not later than in the next reference year: debt obligations, debt securities and other short-term liabilities.	Integer	
I_210 / 2	Total short-term liabilities – at the end of the previous reference period	ENT_I_210_2	Total short-term liabilities: any obligation that is payable not later than in the next reference year: debt obligations, debt securities and other short-term liabilities.	Integer	
I_211 / 1	Short-term liabilities: loan commitments – at the end of the reference period	ENT_I_211_1	Short-term loan commitments – short-term loans, overdraft and other debt securities, the part of long-term loans and financial lease obligations the due date of which is in the next reference year, convertible debts obligations.	Positive integer	
I_211 / 2	Short-term liabilities: loan commitments – at the end of the previous reference period	ENT_I_211_2	Short-term loan commitments – short-term loans, overdraft and other debt securities, the part of long-term loans and financial lease obligations the due date of which is in the next reference year, convertible debts obligations.	Positive integer	
I_216 / 1	Short-term liabilities: payables and prepayments – at the end of the reference period	ENT_I_216_1	Payables and prepayments – short-term payables to supplies and contractors, tax arrears, other short-term debts and prepayments received.	Positive integer	
I_216 / 2	Short-term liabilities: payables and prepayments – at the end of the previous reference period	ENT_I_216_2	Payables and prepayments – short-term payables to supplies and contractors, tax arrears, other short-term debts and prepayments received.	Positive integer	
I_218 / 1	Short-term liabilities: provisions and grants – at the end of the reference period	ENT_I_218_1	Short-term provisions and grants – this group includes: short-term provisions (e.g. grant provisions, restructuring provisions, provisions for covering potential costs of court actions etc.); – government grants, i.e. direct financial contributions for covering eligible costs, which have not yet been recognised as revenue.	Positive integer	
I_218 / 2	Short-term liabilities: provisions and grants – at the end of the previous reference period	ENT_I_218_2	Short-term provisions and grants – this group includes: short-term provisions (e.g. grant provisions, restructuring provisions, provisions for covering potential costs of court actions etc.); – government grants, i.e. direct financial contributions for covering eligible costs, which have not yet been recognised as revenue.	Positive integer	
I_230 / 1	Total long-term liabilities – at the end of the reference period	ENT_I_230_1	Long-term liabilities, total – liabilities with the due date not later than in the next reference year: loan commitments, bonds and other long-term liabilities.	Integer	
I_230 / 2	Total long-term liabilities – at the end of the	ENT_I_230_2	Long-term liabilities, total – liabilities with the due date not later than in the next reference year: loan commitments, bonds and other long-term liabilities.	Integer	

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I_231 / 1	Long-term liabilities: loan commitments – at the end of the reference period	ENT_I_2 31_1	Long-term loan commitments with or without guarantees (both convertible and nonconvertible), long-term loans (including bank credit), long-term debentures issued by the enterprise, lessees' long-term financial lease payables.	Positive integer	
I_231 / 2	Long-term liabilities: loan commitments – at the end of the previous reference period	ENT_I_2 31_2	Long-term loan commitments with or without guarantees (both convertible and nonconvertible), long-term loans (including bank credit), long-term debentures issued by the enterprise, lessees' long-term financial lease payables.	Positive integer	
I_232 / 1	Long-term liabilities: payables and prepayments – at the end of the reference period	ENT_I_2 32_1	Long-term supplier payables, long-term payables to subsidiaries, parent and affiliated undertakings.	Positive integer	
I_232 / 2	Long-term liabilities: payables and prepayments – at the end of the previous reference period	ENT_I_2 32_2	Long-term supplier payables, long-term payables to subsidiaries, parent and affiliated undertakings.	Positive integer	
I_233 / 1	Long-term liabilities: provisions – at the end of the reference period	ENT_I_2 33_1	Long-term provisions – liabilities of uncertain timing or amount, e.g. pension provisions, provisions for covering potential costs of court actions etc.	Positive integer	
I_233 / 2	Long-term liabilities: provisions – at the end of the previous reference period	ENT_I_2 33_2	Long-term provisions – liabilities of uncertain timing or amount, e.g. pension provisions, provisions for covering potential costs of court actions etc.	Positive integer	
I_234 / 1	Long-term liabilities: grants – at the end of the reference period	ENT_I_2 34_1	Unrecognised amounts received by way of grants.	Positive integer	
I_234 / 2	Long-term liabilities: grants – at the end of the previous reference period	ENT_I_2 34_2	Unrecognised amounts received by way of grants.	Positive integer	
I_250 / 1	Total liabilities – at the end of the reference period	ENT_I_2 50_1	Total of short-term and long-term liabilities.	Integer	
I_250 / 2	Total liabilities – at the end of the previous reference period	ENT_I_2 50_2	Total of short-term and long-term liabilities.	Integer	
I_310 / 1	Equity or share capital at nominal value – at the end of the reference period	ENT_I_3 10_1	Share capital at nominal value – nominal value of shares issued but not registered (nominal value of share capital in the case of public and private limited companies).	Positive integer	
I_310 / 2	Equity or share capital at nominal value – at the end of the previous reference period	ENT_I_3 10_2	Share capital at nominal value – nominal value of shares issued but not registered (nominal value of share capital in the case of public and private limited companies).	Positive integer	
I_315 / 1	Unregistered equity or share capital – at the end of the reference period	ENT_I_3 15_1	Unregistered share capital – shares which have been issued and submitted for registration by the balance sheet date but have not yet been registered in the Commercial Register (including share premium; if the application for registration has not been submitted by the balance sheet date, the revenue received from shares is recognised as liability).	Positive integer	
I_315 / 2	Unregistered equity or share capital – at the end of the previous reference period	ENT_I_3 15_2	Unregistered share capital – shares which have been issued and submitted for registration by the balance sheet date but have not yet been registered in the Commercial Register (including share premium; if the application for registration has not been submitted by the balance sheet date, the revenue received from shares is recognised as liability).	Positive integer	
I_320 / 1	Share premium – at the end of the reference period	ENT_I_3 20_1	Share premium – the amount paid up on shares in excess of the nominal value of the shares (share premium or agio).	Positive integer	

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I_320 / 2	Share premium – at the end of the previous reference period	ENT_I_3 20_2	Share premium – the amount paid up on shares in excess of the nominal value of the shares (share premium or agio).	Positive integer	
I_350 / 1	Legal reserve, other reserves – at the end of the reference period	ENT_I_3 50_1	Mandatory legal capital and other reserves established in accordance with the requirements set out in the Commercial Code, i.e. unrealised gains and losses not recognised in income statement (incl. exchange differences arising on the translation of the financial statements into its presentation currency (RTJ 1)), reserves for other purposes (to limit the amount of free capital).	Positive integer	
I_350 / 2	Legal reserve, other reserves – at the end of the previous reference period	ENT_I_3 50_2	Mandatory legal capital and other reserves established in accordance with the requirements set out in the Commercial Code, i.e. unrealised gains and losses not recognised in income statement (incl. exchange differences arising on the translation of the financial statements into its presentation currency (RTJ 1)), reserves for other purposes (to limit the amount of free capital).	Positive integer	
I_351 / 1	Unpaid share capital (minus) – at the end of the reference period	ENT_I_3 51_1	Unpaid share capital (minus) – the amount a shareholder has not paid upon foundation of a private limited company. In this questionnaire at absolute value with (+) sign.	Positive integer	
I_351 / 2	Unpaid share capital (minus) – at the end of the previous reference period	ENT_I_3 51_2	Share capital unpaid In this questionnaire at absolute value with (+) sign.	Positive integer	
I_352 / 1	Other equity (minus) – at the end of the reference period	ENT_I_3 52_1	Other equity (minus) – MORE INFORMATION: RTJ “Financial instruments”. In this questionnaire at absolute value with (+) sign.	Positive integer	
I_352 / 2	Other equity (minus) – at the end of the previous reference period	ENT_I_3 52_2	Other equity (less) – MORE INFORMATION: RTJ “Financial instruments”. In this questionnaire at absolute value with (+) sign.	Positive integer	
I_360 / 1	Retained profit (loss) – at the end of the reference period	ENT_I_3 60_1	Accumulated profit/loss from past years which has not been paid out as dividends or used by the entity for any other purpose (to increase share capital or reserves). A positive difference between fair value and carrying amount of the assets from the reclassification to investment property, as well as a positive difference between old and new book value due to revaluation of property, plant and equipment (RTJ 5), change in the revaluation surplus of financial assets recognised in equity. Retained profit/loss can also be influenced by changes in the accounting principles and correction of errors based on RTJ 1.	Integer	
I_360 / 2	Retained profit (loss) – at the end of the previous reference period	ENT_I_3 60_2	Accumulated profit/loss from past years which has not been paid out as dividends or used by the entity for any other purpose (to increase share capital or reserves). A positive difference between assets' fair value and carrying amount of the assets from the reclassification to investment properties, as well as a positive difference between old and new book value due to revaluation of property, plant and equipment (RTJ 5), change in the revaluation surplus of financial assets recognised in equity. Retained profit/loss can also be influenced by changes in the accounting principles and correction of errors based on RTJ 1.	Integer	
I_370 / 1	Profit (loss) for the reference year – at the end of the reference period	ENT_I_3 70_1	Profit (loss) for the reference year – at the end of the previous reference period	Integer	
I_370 / 2	Profit (loss) for the reference year – at the end of the previous reference period	ENT_I_3 70_2	Profit (loss) for the reference year – at the end of the previous reference period	Integer	
I_380 / 1	Own shares (minus) – at the end of the reference period	ENT_I_3 80_1	Own shares (minus) – shares issued by the enterprise earlier, which are temporarily in the possession of the enterprise (e.g. redeemed).	Positive integer	
I_380 / 2	Own shares (minus) – the end of the previous reference period	ENT_I_3 80_2	Own shares (minus) – shares issued by the enterprise earlier, which are temporarily in the possession of the enterprise (e.g. redeemed).	Positive integer	
I_390 /	Total equity – at	ENT_I_3	Equity – unregistered share capital at nominal value,	Integer	

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1	the end of the reference period	90_1	reserves, share premium, retained profit (loss), profit (loss) in the reference period less share capital not paid up, other equity and owns shares.		
I_390 / 2	Total equity – at the end of the previous reference period	ENT_I_390_2	Equity – unregistered share capital at nominal value, reserves, share premium, retained profit (loss), profit (loss) in the reference period less share capital not paid up, other equity and owns shares.	Integer	
I_500 / 1	Total liabilities and equity – at the end of the reference period	ENT_I_500_1	Sum of liabilities and equity, which is equal to the sum of current and fixed assets.	Positive integer	
I_500 / 2	Total liabilities and equity – at the end of the previous reference period	ENT_I_500_2	Sum of liabilities and equity, which is equal to the sum of current and fixed assets.	Positive integer	

Table 10. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)

Please estimate how much time you spent on filling out the questionnaire (incl. time spent on reading the instructions, collecting and preparing data). Record the total time spent by all employees.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
1 / 1	Number of hours spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGTU NDI	Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data.	Positive integer	
2 / 1	Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGMI NUTIT	Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0–59.	Positive integer	