

ESA 2010: Main changes in Hungarian SIOT

Topic: Eurostat: Revisions

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The paper deals with the implementation of revised European system of accounts, ESA 2010, into Hungarian SIOT. In Hungarian NA there were also changes for other reasons in line with EU requirement and revision policy. SIOT are significantly affected by main changes of ESA 2010 - such as capitalisation of expenditures on R&D, net treatment of inward and outward processing, treatment of small tools and other changes as estimation the capital formation of own-account software and databases, recalculation of holding gains and losses.

In this paper, these changes in SUT and their impact in symmetric input-output tables will be described.