

## Digitalisation Task Team

### Global consultation on the draft guidance note on DZ.8 Measurement of Cloud Computing in National Accounts

This guidance note provides background information on cloud computing and identifies conceptual and practical issues for measurement of transactions associated with cloud computing. It does not propose to create a separate asset class for investment in cloud computing. Instead, it provides clarifications on how to account for the use of cloud computing services and fixed capital formation of cloud computing enterprises. A summary of the main points is as follows.

The guidance note defines cloud computing services as “computing, data storage, software, and related IT services accessed remotely over a network, supplied on demand and with measured resource usage that allows charging on a pay-per-use basis”. It recommends additional collaboration with classification experts on refinement of classifications for the cloud computing and related industry and products.

It clarifies the treatment of software licenses and software subscriptions. It recommends that long-term licenses and subscriptions be recorded as fixed assets of the software user regardless of whether the software is hosted in the cloud.

Furthermore, subscriptions from software publishers are not included in cloud computing, even if the software is accessed over a network.

It draws attention to practical compilation challenges to applying the SNA and BPM6 principles regarding own-account production, economic ownership, and residency to cloud computing investment.

Finally, it recommends experiments on collecting data from major cloud computing enterprises on gross flows of cross-border cloud computing services, to shed light on the potential measurement challenges, and international collaboration between national accountants and experts on balance of payments statistics to develop shared guidelines on international transactions involving remotely accessed computing services providers and the global cloud computing industry.

The draft guidance note is available [here](#).

**Instructions:** For each question, please provide the answer by checking the relevant checkbox(es) or by typing in the framed textboxes, which will automatically expand to fit the text.

May you have any questions or comments, please contact [sna@un.org](mailto:sna@un.org).

Please provide your information below:

Country \_\_\_\_\_

Institution/Organization \_\_\_\_\_

Name \_\_\_\_\_

Position \_\_\_\_\_

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## Questions for global consultation

**Q1A.** Do you agree that the GN addresses all the relevant conceptual and practical aspects related to cloud computing services in National Accounts and Balance of Payments statistics?

- Yes
- No

This Question is Conditionally Shown if: (Q1A = No)

**Q1B.** If it does not, which additional elements should be considered?

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**Q2A.** The GN will be part of the early implementation exercise that will be launched in the course of 2023. Preliminary plans envisage producing estimates of cloud computing services, taking into correct account the international transactions associated with cloud computing. For this purpose, national statistical authorities will be invited to establish contacts with major cloud computing enterprises to collect data on gross flows of cross-border cloud computing services. Will your organisation be interested in participating in the early implementation exercise of this GN?

- Yes
- No

**Q2B.** Would you need any support from international organizations?

- Yes, technical support
- Yes, financial support
- Yes, technical and financial
- No

**Q3.** In order to maximize transparency, we would like to publish responses to this questionnaire.

Do you give consent that your response to this questionnaire can be published?

- Yes
- No