

## Digitalisation Task Team

### Global consultation on the draft guidance note on DZ.10 Recording of Non-Fungible Tokens (NFTs) in Macroeconomic Statistics

This guidance note discusses the recording of a specific type of crypto asset -- non-fungible tokens (NFTs) --in macroeconomic statistics. The NFTs record the rights assigned to the NFT owner and are distinct from the associated asset or product. Accordingly, the classification of NFTs in national accounts should be based not on the characteristics of the associated asset or product but instead on the rights that are embedded in the NFT. The NFT could, based on the rights it conveys, be classified as consumption, as a type of asset, or as neither (assuming the associated asset or product is already recorded). NFTs that are assets could reasonably be classified as a type of non-produced non financial asset, similar to contracts, licenses, and leases. The recognition and proper classification of NFTs is likely to lead to numerous measurement challenges because of limited source data.

The draft guidance note is available [here](#).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

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## Questions for global consultation

**Q1A.** Do you agree with the proposed categorization of NFTs into:

- a. NFTs that convey no ownership rights and only allow for personal use of another asset
- b. NFTs that convey limited ownership rights, beyond personal use for another asset or commodity
- c. NFTs that convey full ownership rights for another asset or commodity

Yes

No

Please elaborate

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**Q1B.** Are you aware of any NFTs that may fall into another category?

Yes

No

Please elaborate

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## Q2. Do you agree with the proposed recording of NFTs?

a. NFTs that convey no ownership rights and only allow for personal use of another asset: recorded as consumption

- Yes
- No

Please elaborate

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b. NFTs that convey limited ownership rights, beyond personal use for another asset or commodity: recorded as assets (contracts, licenses, or leases) if the owner can derive economic benefits from these rights (e.g., some form of royalties);

- Yes
- No

Please elaborate

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c. NFTs that convey full ownership rights for another asset or commodity: should not be separately recorded, assuming that the associated assets or products have already been counted.

- Yes
- No

Please elaborate

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**Q3.** Are you currently undertaking or planning any work to measure and/or include NFTs in the current estimates of the accounts?

- Yes, work is ongoing
- Yes, work is planned
- No

Please elaborate

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**Q4.** Do you have any other comments on this guidance note?

- Yes
- No

Please elaborate

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**Q5.** 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

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