

It is important in the accounts that the monetary flows can be used with the physical flows. Thus, rather than regarding the areas as accounts in themselves, as in presenting the EPEA, we prefer to stay with the EPER, showing the environmental protection expenditure by industry and sector, rather than to present it as its own account.

We are generally lacking footnotes to relevant publications from where varied definitions and instructions are taken from.

§4 it is said that environmentally related transactions are based on considering the purpose underlying each transaction and that functional classifications are to be used. The statistics are not so well organised, e.g. taxes are based on the impact of the tax-base itself not the purpose behind. Please mention the complexity of the environmental statistics. We need to follow not only things with an environmental purpose but also the parts of the economy that affects the environment as a by-product of the normal activity.

§5 one gets the impression that EGSS and environmental producers are something else then environmental activities. The text could be modified to better explain.

§6 the first sentence mention "two sets of information" which is true but the paragraph is somehow simplifying the fact that EPEA is a full accounting framework and EGSS only statistics.

§8+9 it is recommended to include the information in §12 straight away informing the reader what the chapter contains.

§10 this explains where to go when compiling EPE statistics and could benefit to be linked to §13.

§14 describes environmental activities to follow primary purpose but does really all areas described in §12 fall under that direction?

§16 could be moved forward to introduction.

§18 do we have a primary purpose criteria here? The definition should mention that excluded are activities related to managed forests and aquacultures.

§20 also here primary purpose criteria?

§22 how do we solve the overlap with CEA 11.4?

§28 the last sentence is rather strange. SEEA is all about international comparisons. If CEA needs to be changed in order to enable international comparisons, does it really fit here?

§30-32 could be moved to the discussion about EPEA as it is there it is applicable. The section is lacking a discussion about adapted products but it could be argued as well that these names or labels are quite old fashion by now.

See also §60 and §88 that uses different labels to basically the same thing...

§31 strange to use RM and cars as an example of connected product. Until now only EPEA can provide solid recommendations of which filters or waste management products could be given.

§34 is really the start of EPEA and should perhaps be moved consequently to EPEA chapter.

§40 perhaps include a footnote about who is doing RUMEA.

§41 include also adapted products.

§43 first sentence includes "describing *parts of* EGSS...". Second sentence: Resource management services are not included in EPEA. Last sentence: unclear what it is you are trying to say. Perhaps delete?

§47 there are a number of EPEA tables but it might be better to say "The EPEA are constructed through 3 main interlinked tables".

§62 and 65 discuss the same thing. It might be good to point out in the beginning of EPEA chapter that the EPEA are actually only measuring the extra cost of environmental protection.

§91 and related paragraphs to EGSS. Please simplify by removing text related to EPEA. It is not important while compiling EGSS statistics by itself and there is a separate chapter on the links and differences already.

§93, 94 and 95 all deal with the system boundaries of the EGSS and EPE activities. Some more text would be helpful to help the reader in understanding that the first one is about the EGSS producers, the second on the relation between marginal costs in EPE being a part of the EGSS output and the third about how to value the EGSS technology.

§102 missing connected products which are also included in EPEA.

§103 should mention that the EPEA results in a net national expenditure.

Chapter 4.5.2 could benefit of being directly linked to taxes in 4.4.3. It is confusing to have subsidies between.