

**Updating of the SNA-93,
issue 7: TAXES ON HOLDING GAINS**

Advisory Expert Group's (AEG) recommendations of 02/2004:

- Continue to treat taxes on holding gains as current taxes on income and wealth.
- If possible, show taxes on holding gains as a special sub-category.

German opinion:

The Federal Statistical Office is fully in favour of the AEG recommendations on taxes on holding gains.