

# Report on the Outcome of the Global Consultation on the Draft 2025 SNA

## Chapter 8: Earned income accounts

41 comments were received from 14 respondents.

Question 1 – Have the agreed recommendations been reflected appropriately?

One substantive issues was raised.

Issue 8.1.1: The current text contains quite detailed referencing to GFSM and Revenue Statistics for the various types of taxes and subsidies, in chapter 8 as well as chapter 9. This is in line with the 2008 SNA. However, one may wonder about the usefulness of these references in the 2025 SNA.

Proposed response: It is proposed to remove the detailed referencing from the 2025 SNA, mainly because the current referencing may become out-of-date relatively quickly. Such a detailed referencing per type of tax/subsidy is also somewhat unusual. It is only done for taxes and subsidies, and for non-financial assets in chapter 11 by including references to certain CPC-groups, and not in other cases. Instead of including these references in the main text, it is proposed to develop specific bridge tables for certain classifications, which could easily feature as annexes to the electronic publication, thus leaving much more room for timely updates if the relevant classifications change. (Note: Also included in the note with crosscutting issues.)

One minor additional issue was raised which is considered relevant for inclusion:

- Paragraph 8.112: It is proposed to add a reference to subsidies for farmers to not use part of their land in production.

Question 2 – Is the material in the chapter clear?

No substantive issues were raised.

Three minor additional issues were raised which are considered relevant for inclusion:

- Paragraphs 8.2 and 8.8: It is proposed to change “renting non-produced non-financial assets, including natural resources” to “renting non-produced natural resources and other non-produced non-financial assets”. The same edit will be made in other relevant paragraphs.
- Paragraph 8.115: In view of further precision, it is proposed to change the one but last sentence from “As the resource may suffer depletion (or regeneration for renewable resources), rent is shown together with an explicit deduction for any depletion of natural resources borne by the legal owner” to the following (changes highlighted by underlining): “As the resource may suffer depletion (or regeneration in the case of renewable resources), in addition to the recording of rents payable/receivable, the depletion borne by the legal owner of the resource is recorded separately, as a negative (positive) item.”
- Paragraph 8.172: It is proposed to include a reference to paragraph 22.28.

Question 3 – Are there any errors in the chapter, or inconsistencies within this chapter or with other chapters?

One substantive issue was raised.

Issue 8.3.1: Delineation between taxes and rent in the case of extraction on mineral and energy resources. Paragraph 8.171 states the following: “Any payments made by the user/extractor of a non-produced natural resource to the owner of the natural resource, which are linked to the use/extraction of that resource, in particular to the quantity and/or value of that resource, should be recorded as rent. These would include, for example, royalties, sur-taxes, and permits. However, payments that are paid by the user/extractor on the same basis as other corporations who are not users/extractors of natural resources (e.g., standard rate corporation taxes, dividends, payments for services) should not be recorded as rent.” One respondent noted that the first part of the paragraph seems to be at odds with the recommendations in the SEEA CF, which states that any taxes linked to the use/extraction of a resource should be treated as “specific taxes on products and/or production (and/or income)”.

Proposed response: In line with GN WS.14, it is proposed to retain the current guidance, also because of its consistency with the guidance in Government Finance Statistics; see paragraph 32 of the relevant GN.

One minor additional issue was raised which is considered relevant for inclusion:

- Paragraph 8.159: In view of further precision, it is proposed to change the reference to “investment income receivable” to “property income receivable”.

Question 4 – Are there any other concerns?

One substantive issues was raised.

Issue 8.4.1: Questions were raised regarding the allocation of the text on defining rent in paragraphs 8.115 and 8.116. It is proposed to move this text to section 5, where rent is being discussed. In addition, it is proposed to introduce and define “resource rent” in section 5, as the surplus value accruing to the extractor of an asset after all costs have been taken into account (thereby referring to the annex of chapter 4 (paragraph 4.316) and/or chapter 11).

Proposed response: It is proposed to add a paragraph on “resource rent”, to make clear that this term differs from “rent”. However, it is proposed not to change the ordering of the current text, as it would be a change to the 2008 SNA which cannot be motivated by any of the recommendations. Moreover, changing the allocation of paragraphs 8.115 and 8.116 would require a redrafting of section 5, to avoid more obvious duplications; such a rewrite may result in the risk of having further back and forth about the exact wording.

No additional issues which may lead to minor editorial changes were raised.

Disagreement with agreed recommendations for the update of the 2008 SNA – provided for information only

There were no recommendation regarding which five or more respondents disagreed.

Substantive concerns with 2008 SNA text unaffected by agreed recommendations – provided for information only

There were no substantial concerns regarding the 2008 SNA text unaffected by agreed recommendations.