

**Revision of SNA 1993 – List of updating issues and Swedish standpoints**

Written stand-point	Stand-point	Issue number	Issue/subissue
	<b>NC</b>	1.	Repurchase agreements
	<b>FC</b>	2.	Employer retirement pension schemes
	<b>A</b>	3.	Employee stock options
	<b>A</b>	4a.	Non-performing loans
	<b>A</b>	4b.	Valuation of loans and deposits; Write-off and interest accrual on impaired loans
	<b>FC</b>	5.	Non-life insurance services
	<b>A</b>	6a.	Financial services
	<b>A</b>	6b.	Allocation of the output of central banks
	<b>A</b>	7.	Taxes on holding gains
	<b>NC</b>	8.	Interest under high inflation
	<b>D</b>	9.	Research and development
	<b>A</b>	10.	Patented entities
	<b>RI</b>	11.	Originals and copies
	<b>A</b>	12.	Databases
	<b>A</b>	13.	Other intangible fixed assets
	<b>FC</b>	14.	Cost of ownership transfers
	<b>D</b>	15.	Cost of capital services: production account
X	<b>D</b>	16.	Government owned assets
	<b>FC</b>	17.	Mineral exploration
	<b>A</b>	18.	Right to use/exploit non-produced resources between residents and non-residents
	<b>A</b>	19.	Military expenditures
	<b>A</b>	20.	Land improvements
	<b>FC</b>	21.	Contracts and leases of assets
	<b>A</b>	22.	Goodwill and other non-produced assets
	<b>A</b>	23.	Obsolescence and depreciation
	<b>FC</b>	24.	Build-Own-Operate-Transfer (BOOT) schemes
	<b>A</b>	25a.	Ancillary units
X	<b>D</b>	25b.	Holding companies, special purpose entities, trusts
	<b>A</b>	25c.	Treatment of multi-territory enterprises
	<b>A</b>	25d.	Non-resident unincorporated units
	<b>NC</b>	25e.	Non-resident SPEs controlled by government
	<b>A</b>	26.	Cultivated assets
	<b>NC</b>	27.	Classification and terminology on assets
	<b>NC</b>	28.	Amortization of tangible and intangible nonproduced assets
	<b>NC</b>	29.	Assets boundary for non-produced intangible assets
	<b>NC</b>	30.	Definition of economic assets
	<b>NC</b>	31.	Valuation of water
	<b>A</b>	32.	Informal sector
	<b>A</b>	33.	Illegal and underground activities
	<b>FC</b>	34.	Super dividend, capital injections and reinvested earnings (government transactions with public corporations (earnings and funding))
	<b>A</b>	35.	Tax revenue, uncollectible taxes, and tax credits (recording of taxes)
	<b>A</b>	36.	Private/public/government sectors delineation (sectorization boundaries)
	<b>A</b>	37.	Activation of guarantees (contingent assets) and constructive obligations
	<b>NC</b>	38a.	Change of economic ownership (as term)
	<b>A</b>	38b.	Assets, liabilities and personal effects of individuals changing residence ("migrant transfers")
	<b>A</b>	38c.	Application of accrual principles to the debt in arrears
	<b>NC</b>	39a.	Meaning of national economy

Written stand-point	Stand-point	Issue number	Issue/subissue
Y	<b>A</b>	39b.	Predominant center of economic interest (as term)
	<b>NC</b>	39c.	Residence of entities with little or no physical presence
	<b>NC</b>	39d.	Non-permanent workers
	<b>A</b>	40.	Goods sent abroad for processing
	<b>A</b>	41.	Merchandising
	<b>A</b>	42.	Retained earnings of mutual funds, insurance companies, and pension funds
	<b>NC</b>	43a.	Treatment of index linked debt instruments
	<b>A</b>	43b.	Debt indexed to a foreign currency
	<b>NC</b>	43c.	Interest at concessional rates
	<b>NC</b>	43d.	Fees payable on securities lending and gold loans
X	<b>FC</b>	44.	Financial assets classification

X 30/06/2006

Y 15/09/2006

Standpoint:	
A	Agrees with proposal
RI	Reservation/Difficulty in Implementation
D	Disagrees with the proposal
NC	No Comments
FC	Further Clarification/analysis required