

European System of national and regional accounts ESA: recording taxes and social contributions

1999/0200(COD) - 07/11/2000 - Final act

PURPOSE : to modify the common principles of the European system of national and regional accounts in the Community (ESA) 95 as concerns taxes and social contributions so as to ensure comparability and transparency among the Member States. **COMMUNITY MEASURE** : Regulation 2516/2000/EC of the European Parliament and of the Council modifying the common principles of the European system of national and regional accounts in the Community (ESA) 95 as concerns taxes and social contributions and amending Council Regulation 2223/96/EC. **CONTENT** : this Regulation states that the impact on net lending/borrowing of general government of taxes and social contributions recorded on the system shall not include amounts unlikely to be collected. Accordingly, the impact on the general government net lending/borrowing of taxes and social contributions recorded in the system on an accrual basis shall be equivalent over a reasonable amount of time to the corresponding amounts actually received. **ENTRY INTO FORCE** : 07.12.2000.