

Satellite Account on Culture in Spain

Ministry of
Culture
and Sport

Methodology
(Revision 2019)

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INTRODUCTION

Following is the methodology of the Satellite Account on Culture in Spain (SACS), adapted for the first time to the 2019 benchmark revision of the National Accounts (Revision 2019). The main purpose of the change to base 2010 was the implementation of the new European System of National and Regional Accounts (ESA 2010) which replaced the ESA 1995 applied in the countries of the European Union. The 2019 Statistical Revision is based on the need to periodically update (at least every 5 years, according to international recommendations) the sources and estimation methods used for its compilation.

The Satellite Account on Culture (SAC) is an annual statistical operation whose essential objective is to provide an economic information system related to culture, designed as the satellite of the main National Accounts system, to enable the impact of culture on the Spanish economy as a whole to be estimated. The project, carried out by the Ministry of Culture and Sport, has the invaluable collaboration of the National Statistics Institute for certain aspects. This Institute is responsible in Spain for the National Accounts. A favourable opinion was given on the project by the Higher Statistics Council and belongs to the National Statistics Plan.

The statistics operation responded to the recommendations of the Higher Statistical Council approved in December 2006. This established the need to develop and implement methodologies that enable the effects of culture on society and the economy to be measured, thus enhancing the statistics positioning it in relation not only to its social benefits but also its contribution to the economy. It specifically recommended addressing the preparation of annual accounts for various sectors, explicitly including the cultural sector, as an essential instrument for completing the national accounts.

The choice of the National Accounts System as research framework reflect its undoubted importance as a mechanism which offers a complete, reliable and systemic quantified representation of the functioning of the Spanish economic system as a whole. Preparation of the Satellite Account on Culture in accordance with its methodological principles is considered the most suitable instrument for conducting a comprehensive assessment of the sector's economic dimension and its evolution.

Preparing the project is not free from complications: these arise especially from the strong interrelation of the sector with other areas of the economy, which is sometimes very difficult to delimit, the shortage of information, or difficult correspondence with certain classifications. This entails, on the one hand, the inclusion of a detailed analysis of the presence of culture in the different official sources and classifications used, which must adapt to the changes observed in them and, on the other hand, that an analysis containing the greatest possible detail regarding the methods used. In any case, the project must be considered a study open to continuous development and improvement in line with the evolution of the sector, especially due to the impact of the new technologies, such as the progress and development of internationally agreed methodologies in line with this evolution.

It is also necessary to highlight that although the main purpose of the Satellite Account on Culture is to create an economic information system on the sector in the framework of the National Accounts System, the sector's special characteristics make it advisable to complement the analysis of this economic information with indicators that provide results regarding the cultural habits and practices of Spaniards and their evolution, without which it would be hard to assess the implications of the economic indicators proposed. Thus, focusing the objective on establishing links between economic development and culture cannot be interpreted as the exclusive study of economic variables. Cultural participation, beyond its unequivocal social value, has clear effects on society and the economy which cannot only be measured by economic indicators and must be taken into consideration.

The document is structured as follows. The first two headings are used to describe the objectives of the Satellite Account on Culture and its background. Heading 3, focuses on the delimitation of the area of culture. The following headings include the main concepts, study variables and the classification characteristics used. Headings 6 and 7 discuss the statistical

sources used in the operation and describe the method used. Finally, it sets out the operation plan and planned dissemination calendar.

1. OBJECTIVES

The Satellite Account on Culture in Spain is a set of accounts and tables, based on the methodological principles of National Accounts, which presents different economic parameters of culture in an interrelated fashion for a given reference date, therefore providing an economic measuring system of the industries and products that comprise the cultural field.

The objective is to provide a set of macroeconomic variables that reveal, through statistical indicators, the productive structure of culture-related activities and the field's importance in the Spanish economy as a whole. Given the characteristics of the cultural field and the official statistical sources available to complement the estimations offered by the National Accounts System and determine the part that corresponds to the area of study, the statistical operation is fundamentally addressed by from the supply perspective.

Specifically, the macroeconomic variables considered as priority objective, from the perspective of the supply, have been the various components of the production account: intermediate consumption, gross value added at basic prices, output at basic prices and the contribution of culture to the Gross Domestic Product of the Spanish economy. The need to adequately evaluate the sector's evolution at constant terms has also entailed preparing chained volume indices for the most relevant variable: the Gross value added associated to the field under study. To the previous variables we should add employment indicators, specifically compensation of employees and full-time equivalent employment estimations in terms of national accounts.

Analysis of the behaviour of culture in the economy and in Spanish society make it necessary to consider the main indicators of cultural habits and practices together with the estimations made. This is due to the sector's special characteristics where high cultural participation does not necessarily correspond to a high direct contribution to the economy.

Finally, we should indicate that although the project's initial objective is to analyse the direct participation of culture in the economy, the future challenge of analysing the undoubted participation in other sectors such as tourism, or that arising from the increase in the value of human capital which very probably occurs when high rates of cultural participation are recorded, remain pending.

2. BACKGROUND

The need to analyse creation as a means of generating wealth in the most rigorous way possible was embodied in 2005 in the Government Integral Plan for the Reduction and Elimination of Activities that Violate Intellectual Property Rights, enacted by the Government, in which framework the Ministry of Culture started statistical research work in 2005 with the purpose of exploring the possibilities of estimating the incidence of cultural and intellectual property-related activities on the Spanish economy in the most rigorous manner possible.

The first results of this statistical research work, where the Ministry had the collaboration of university experts of acknowledged prestige, were disseminated in 2007 through the publication of the Ministry of Culture *The Economic Value of Culture in Spain*¹. These results provided the first estimations of the economic value and the contribution of the cultural sector and intellectual property related activities to the Spanish Gross Value Added and Gross Domestic Product.

On this basis the project of the SACS (Base 2000) was elaborated and its first results, for the period 2000-2007, were disseminated in 2009. Since then the SACS has been adapted to the successive changes of base of the National Accounts System. Linked series to Base 2008 and later to Base 2010, were disseminated, and in this publication we offer the first results with the Revision 2019.

¹The details can be consulted at www.culturaydeporte.gob.es

3. AREA OF RESEARCH

This section draws a broad outline enabling the limits of the area of culture to be established and to relate these limits to the terms of the official classifications of economic activities and products used by the official statistics related to the preparation of the Satellite Account.

The delimitation of the area presented is subject to constant evaluation and future incorporation of the improvements arising both from sector evolution, particularly as a consequence of the impact of new technologies, as well as the progress and development of internationally agreed methodologies. Likewise, the delimitation in terms of official classifications of activities and products must adapt in the future to the implementation of changes that occur therein.

This edition of the SACS has taken into account the 2019 revision. This is a revision carried out by the NSI whose origin is the incorporation of changes in the basic statistical sources or in new estimation methods of the aggregates. It follows the EUROSTAT recommendations regarding the establishment of a harmonised revision policy at European level, and the recommendations of the NSI revision policy. This statistical revision does not entail any conceptual changes. It is framed within the regular revisions, normally every five years, carried out by the member states of the European Union.

In the results presented for the SACS (Revision 2019), the base year for the chained volume indices is 2015 (the value of the index in 2015 is equal to 100). For periods prior to 2015, a linked series of the main magnitudes is provided, applying to the new results the year-on-year increases obtained for previous periods, which were used by the Spanish National Accounts projects 2000, 2008 and 2010 as a base.

Both in the general analysis and in that made in terms of classifications, the delimitation of the area shall be centred on the strictly cultural area to which most estimations provided by the Satellite Account shall refer. Complementarily, given the existence of culture-related activities which should not, in principle, be considered strictly cultural, but a knowledge of which is essential for understanding the creative sector as a whole, a description is made of the activities related to intellectual property for which the project shall offer certain estimations.

3.1. GENERAL DELIMITATION

3.1.1. The scope of culture.

In the initial delimitation of the cultural scope the methodological studies conducted by the Statistics Office of the European Union (EUROSTAT) from 1997, were taken into consideration as a starting point. One of the main objectives was to define a common area of culture, insofar as possible, for all European countries. In the methodological revision of Base 2010, additional consideration was given to, on the one hand the Framework for Cultural Statistics updated by UNESCO in 2009 and, on the other hand, the delimitation of the cultural scope recommended in 2012 by ESSnet-Culture within the framework of Eurostat², with some differences being established with respect thereto. The current edition of the SACS takes into account the updates of official classifications and basic statistical sources, as well as international recommendations

Specifically, for the purposes of the project presented, the **sectors considered within the scope of culture** are the following:

²Its details can be consulted in the Final Report on Cultural Statistics by the LEG (Leadership Group on Culture Statistics) made public in 2000 by the European Commission and the Final Report by the ESSnet on Culture (European Statistical System Network on Culture) disseminated in 2012 by the European Commission

- Heritage
 - *Historical monuments*
 - *Museums*
 - *Archaeological sites*
 - *Natural heritage and other*
- Archives and libraries
 - *Archives*
 - *Libraries*
- Books and press
 - *Books*
 - *Periodicals and journals*
- Visual arts
 - *Painting*
 - *Sculpture*
 - *Photography*
 - *Architecture*
 - *Design and other*³
- Performing arts
 - *Theatre*
 - *Opera*
 - *Zarzuela*
 - *Dance*
 - *Concerts*
 - *Multidisciplinary and other*
- Audiovisual and multimedia
 - *Motion picture and video*
 - *Videogames*
 - *Recorded music*
 - *Radio and television*
 - *Multidisciplinary and other*⁴

In each sector, the delimitation of those activities which must be considered as cultural requires a second dimension to be observed: the situation of each activity subject to study in the cultural goods and services production chain. Thus, as a complement to sector determination, the activities are analysed in each one of them and the following phases are distinguished: creation, production, manufacture, dissemination and distribution, promotion and regulation activities, educational activities and auxiliary activities. Table 3.1 includes a short description of each one of them.

³ *The current edition includes "jewellery" in the Visual Arts sector*

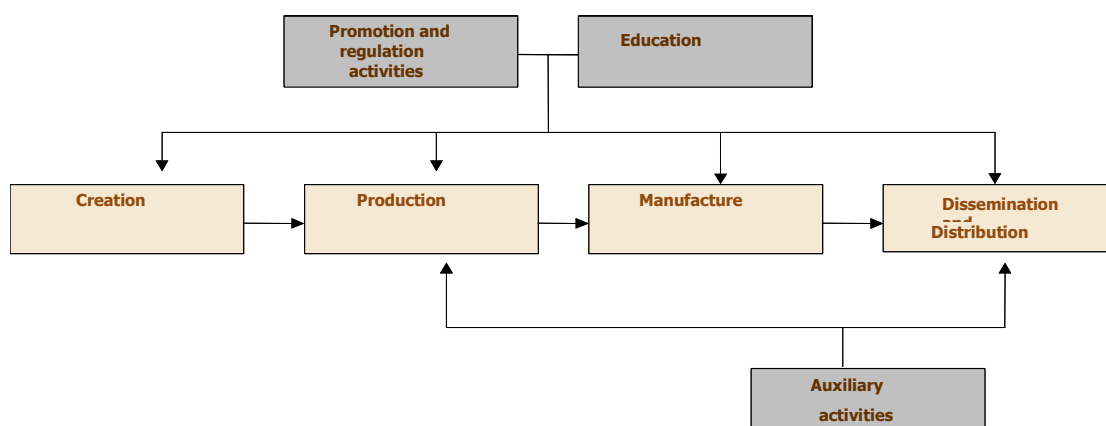
⁴ *In the Base 2010, the "mobile phone" was included in the sector Audiovisual and multimedia*

TABLE 3.1. PHASES CONSIDERED IN THE PROJECT

Stages	Description
Creation	Activities regarding the production of artistic ideas, such as those produced by artists, authors and independent performers.
Production	Activities aimed at defining the cultural product or service. By combining the creation and production activities we get what we might call primary goods and services, which can be reproduced for their consumption.
Manufacture	Activities aimed at mass reproduction of primary cultural goods. Unlike the production phase, no value is added to the cultural content of the goods in the manufacture phase.
Dissemination and distribution	Activities necessary so that the product emerging from the previous phases reaches the user or consumer, such as those performed by the intermediaries responsible for the marketing and distribution of cultural goods ⁵ .
Promotion and regulation	Cultural promotion and Public Administration regulation activities.
Education	Culture-related teaching activities.
Auxiliary activities	Activities auxiliary to the phases of creation, production, dissemination and distribution ⁶ which, although they do not produce cultural goods and services in the strictest sense, have an undoubted cultural connotation ⁷ or make it possible to obtain products which facilitate the use and enjoyment of cultural goods and services ⁸ .

In this way, delimitation of the area of culture for the purposes of this project uses a dual dimension and is embodied in a cross-relation between six sectors and seven *phases* designed to position the economic activities of each sector depending on its situation in the different phases in the chain of production, reproduction and distribution of cultural goods and services. Figure 3.1 summarises the relation between the different phases considered.

DIAGRAM 3.1 RELATION BETWEEN THE PHASES CONSIDERED IN THE PROJECT



⁵ Such as wholesale and retail sale, rental and other forms of culture dissemination: film distribution in cinemas, TV, etc.

⁶ They do not include the activities auxiliary to the manufacture phase, since they are activities which produce intermediate consumer or capital goods very far removed from the cultural context. This is the case, for example, of the activities auxiliary to graphic arts such as manufacture printing inks, which is excluded as it is considered to be far removed from the cultural good produced, books in this case.

⁷ Some activities of this type with a clear cultural connotation are the manufacture and marketing of musical instruments and jewellery (an activity included for the first time in the current edition).

⁸ In the Base 2010, the "mobiles phones" was included as an auxiliary products

With regard to phases, the most considerable differences to the present proposal of EUROSTAT⁹ are as follows: conservation activities (which include those relating to heritage, archives and libraries) are incorporated within the *production* phase, as it is considered that the production of services to facilitate public access is the predominating element; the *manufacture* phase is incorporated, which includes activities such as book printing or reproduction of recorded media¹⁰; finally, the auxiliary cultural activity domain is added. Although they are not strictly cultural, they have been considered necessary when evaluating the economic contribution of the cultural sector.

TABLE 3.2.CHARACTERISTIC AND AUXILIARY CULTURAL ACTIVITIES ACCORDING TO SECTOR AND PHASES

		Heritage	Archives and Libraries	Books and Press	Visual arts	Performing arts	Audiovisual and Multimedia
Characteristic activities	Creation			Creation of literary works and periodical and journal articles	Creation of Visual and visual arts, design, restoration. Architecture	Creation of dramatic, musical, theatre, choreographic works, etc.	Creation of motion picture, audiovisual, videogames and multimedia works
	Production	Management activities of historical sites and buildings, natural heritage and museums	Library and archive activities	Publishing of books, periodicals and journals Translation activities, news agency and literary agent activities	Publishing of engraving reproductions, Lithography, etc. Photography activities	Production of theatrical presentations (such as theatre, dance, opera or concerts) and other related activities	Production and artistic services for motion pictures and video, recorded music, radio and television programmes, videogames and other multimedia or related works
	Manufacture			Graphic arts and related service activities			Reproduction of recorded video or sound media
	Dissemination and distribution			Dissemination and sale of books, the press and periodicals	Dissemination and sale of Visual arts, art galleries and antiques dealers	Dissemination of theatrical presentations and musicals	Dissemination, trade, rental, exhibition and broadcasting of related products
	Promotion and regulation activities	Promotion and regulation of cultural activities	Promotion and regulation of cultural activities	Promotion and regulation of cultural activities	Promotion and regulation of cultural activities	Promotion and regulation of cultural activities	Promotion and regulation of cultural activities
	Education	Related education such as Conservation or Restoration	Related education such as Library Science or Documentation	Related education such as Literature or Journalism	Education such as Fine Art, Art History, Visual arts, Design or Architecture	Education such as teaching dance or drama	Related education such as Audiovisual Communication or Image and Sound or Music History
Ancillary activities	Manufacture			Manufacture of jewellery	Manufacture of photographic material	Manufacture of musical instruments	Manufacture of prepared unrecorded media
						Manufacture of sound or video receiving, recording and reproduction apparatus	
					Manufacture of photographic equipment		
	Trade and repairs			Wholesale of jewellery	Wholesale of auxiliary cultural articles		
				Retail sale of jewellery in specialised stores	Retail sale of auxiliary cultural articles		
	Other				Repair of culture-related electrical appliances		
					Artist placement agents		

⁹ Six phases are considered: creation, production, dissemination and trade, preservation, education and training, and management

¹⁰ It does not seem consistent to consider that the sale of a book is a cultural activity while printing it is not. In this regard, the last UNESCO's Cultural Framework includes printing activities as part of the Production phase of the publishing industry. In the European scope, the Final Report of the ESSnet on Culture (2012), which exclusively reflects a part of printing and reproduction activities only as auxiliary activities, acknowledges for the first time the need to consider these printing and reproduction activities in the elaboration of Satellite Accounts.

Table 3.2 shows the double dimension of cultural activities by distinguishing between those activities that we could name call characteristic, and those named called auxiliary activities. Auxiliary activities are those, which although they do not produce cultural goods and services in the strict sense; however they have in general an unquestionable cultural connotation or they allow to obtain products that facilitate the use and enjoyment of cultural goods and services

3.1.2. Other activities related to culture and intellectual property.

Although the satellite account shall focus on obtaining estimations of the area of culture described in the previous section, the existence of activities related to culture and intellectual property which, in principle, should not be considered as strictly cultural is essential to be able to understand the creative sector as a whole, make it advisable to complement these estimations with those related to activities related to intellectual property, sharing in these cases the methodological guidelines of calculation, and thus facilitating the joint and comparative analysis of the most important results

The set of activities related to intellectual property largely coincides with the area of culture described. Its delimitation may start from the diagram used in the previous section, excluding the heritage sector as a whole and the promotion, regulation and educational phases, and incorporating the Information Technology sectors, whose scope is restricted to those activities related to intellectual property¹¹ and Advertising¹².

Table 3.3 summarises the structure by phases and sectors of the set of activities related to intellectual property considered and their relation to the previously described area of culture.

TABLE 3.3. ACTIVITIES RELATED TO INTELLECTUAL PROPERTY ACCORDING TO SECTORS AND PHASES

	ACTIVITIES RELATED TO INTELLECTUAL PROPERTY							
	CULTURAL ACTIVITIES (1)						Advertising	Information Technology
	Heritage	Archives and Libraries	Books and Press	Visual arts	Performing arts	Audiovisual and Multimedia		
Creation and production								
Manufacture								
Dissemination and distribution								
Auxiliary activities								

(1) The cultural scope additionally includes the promotion, regulation and educational phases

The delimitation established is very close to the proposal made by the World Intellectual Property Organisation (WIPO) in 2003 on activities related to intellectual property. Here, four blocks are distinguished, of which the first two almost fully coincide with those used in this

¹¹ Thus, for example, the creation and production phases consider activities such as software publishing or certain consulting or database activities

¹² Los trabajos metodológicos realizados en el ámbito europeo, reflejan la publicidad como un sector independiente pero con un alcance muy limitado, que se restringe al diseño o la creación realizado por las agencias de publicidad (una parte del código 7311p de la CNAE 2009). Dado que se trata de un sector importante en su conjunto, es incluido en la CSCE en su totalidad como sector creativo.

project. The first coincides in general terms with the activities of the blocks of creation and production, manufacture, and dissemination and distribution of the present study and, the second, the interdependent activities largely correspond to the auxiliary activities, with the most notable exception being the exclusion in the present study of manufacture and paper sale activities.

3.2. DELIMITATION IN TERMS OF CLASSIFICATIONS OF ACTIVITIES AND PRODUCTS

We shall now determine the presence of culture in the various official classifications of economic activities and products in force in the reference period the research will refer to. This operation is essential for evaluating the availability of information offered by official sources and its use to obtain the best possible approach to the itemisations of the established area.

Translation of the general area described in the language used by statistics, the official classifications, is not always unequivocal or automatic, a fact which must be borne in mind when assessing the work planned.

The basic classifications of activities and products which have been considered in the preparation of the Satellite Account for the estimates for 2015 onwards¹³ and in which the presence of culture has been analysed are as follows:

- National Classification of Economic Activities 2009 (CNAE 2009).
- National Classification of Products by Activities (CPA 2.1).
- Classification used in National Accounts base (revision 2019) which uses the dual perspective of economic activity and products.

It has also been necessary to use the following classifications:

- List of Products of the European Community (PRODCOM).
- Classification of the Functions of the Government (COFOG).
- Classification of individual consumption by purpose (ECOICOP).
- Combined Nomenclature (CN).

Performing a detailed analysis of the presence of culture in each one of them and, on many occasions, in joint cross references of various, requires building a set of tables with multiple equivalencies. The importance of this set of information has made it advisable, beyond indicating the most significant aspects in this section, that an annex should be added to this project specifically devoted to this. This annex should be considered an essential complement to the general features which are stated below.

This section is, therefore, based on indicating the most significant aspects. On a first level, an approximation is made, using the National Classification of Economic Activities (CNAE 2009) with three or four digits. Table 3.4 includes those groups or classes of this classification where the presence of culture is observed, whether totally or partially. This information is classified according to the previously established sectors. This information, together with the detailed list of the culture-related products, according to the National Classification of Products by Activities (CPA 2.1), is included in detail in tables A.1 and A.3 of the Annex.

¹³ For prior periods, the editions of the methodology of the SACS, carried out on the basis of SNA Base 2000, 2008 and 2010., can be consulted

TABLE 3.4. LINK BETWEEN CULTURAL SECTORS AND THE CLASSIFICATION OF ECONOMIC ACTIVITIES 2009 (CNAE 2009)

Continues

Sectors	CNAE 2009 activities, either totally or partially related	
HERITAGE		
<i>Museum activities</i>	9102	Museums activities
<i>Historical monuments activities</i>	9103	Operation of historical sites and buildings
<i>Historical and natural heritage protection activities</i>	9104	Botanical and zoological gardens and nature reserves activities
<i>Education</i>	9499	Activities of other membership organisations n.e.c. (p)
	8411	General public administration activities (p)
	8412	Regulation of the activities of providing health care, education, cultural services and other (p)
	85(p)	Related education (p)
	8552	Cultural education (p)
ARCHIVES AND LIBRARIES		
<i>Library activities</i>	9105	Library activities
<i>Archive activities</i>	9106	Archives activities
<i>Education</i>	9499	Activities of other membership organisations n.e.c. (p)
	8411	General public administration activities (p)
	8412	Regulation of the activities of providing health care, education, cultural services and other (p)
	85(p)	Related education (p)
	8552	Cultural education (p)
BOOKS AND PRESS		
<i>Literary creation works</i>	9003	Artistic creation
<i>Preparation of articles for publications periodicals</i>	5811	Book publishing
<i>Book production</i>	5813	Publishing of newspapers
<i>Production of press and publications periodicals</i>	5814	Publishing of journals and periodicals
<i>Translation and interpretation activities</i>	5819	Other publishing activities (p)
<i>Printing</i>	6391	News agency activities
<i>Binding</i>	7430	Translation and interpretation activities
<i>News agency activities</i>	6399	Other information service activities n.e.c.
<i>Literary agent activities</i>	1811	Printing of newspapers
<i>Book selling</i>	1812	Other printing activities (p)
<i>Sale of press and periodicals and journals</i>	1813	Pre-press and pre-media services
<i>Education</i>	1814	Binding and related services
	4649	Wholesale of other household goods (p)
	4690	Non-specialised wholesale trade (p)
	4719	Other retail sale in non-specialised stores (p)
	4759	Retail sale of furniture, lighting equipment and other household articles in specialised stores(p) <i>(Includes musical instruments and scores)</i>
	4761	Retail sale of books in specialised stores
	4762	Retail sale of newspapers and stationery in specialised stores (p)
	4779	Retail sale of second-hand goods in stores (p)
	4789	Retail sale via stalls and markets of other goods (p)
	4791	Retail sale via mail order houses or via Internet (p)
	4799	Other retail sale not in stores, stalls or markets (p)
	7490	Other professional, scientific and technical activities n.e.c. (p)
	8411	General public administration activities (p)
	8412	Regulation of the activities of providing health care, education, cultural services and other (p)
	85(p)	Related education (p)
	8552	Cultural education (p)
	9499	Activities of other membership organisations n.e.c. (p)
VISUAL ARTS		
<i>Creation of Visual arts</i>	9003	Artistic creation (p)
<i>Production of Visual arts</i>	7410	Specialised design activities
<i>Visual arts exhibition</i>	7420	Photographic activities
<i>Photography activities</i>	7111	Architectural activities
<i>Architectural activities</i>	5819	Other publishing activities (p)
<i>Design</i>	1812	Other printing activities (p)
<i>Sale of Visual arts</i>	3212	Manufacture of jewellery and related articles
<i>Education</i>	4610	Wholesale on a fee or contract basis (p) <i>(Art and antiques)</i>
	4643	Wholesale of electrical household appliances (p) <i>(Photographic products)</i>
	4648	Wholesale of watches and jewellery
	4777	Retail sale of watches and jewellery in specialised stores
	4778	Other retail sale of new goods in specialised stores (p) <i>(Art galleries)</i>
	4779	Retail sale of second-hand goods in stores (p) <i>(Antiques)</i>
	4789	Retail sale via stalls and markets of other goods (p)
	4791	Retail sale via mail order houses or via Internet (p)
	2670	Manufacture of optical instruments and photographic equipment (p)
	7490	Other professional, scientific and technical activities n.e.c. (p)
	8411	General public administration activities (p)
	8412	Regulation of the activities of providing health care, education, cultural services and other (p)
	85(p)	Related education (p)
	8552	Cultural education (p)
	9499	Activities of other membership organisations n.e.c. (p)

TABLE 3.4. LINK BETWEEN CULTURAL SECTORS AND THE CLASSIFICATION OF ECONOMIC ACTIVITIES 2009 (CNAE 2009)

Conclusion

Sectors	CNAE 2009 activities, either totally or partially related
PERFORMING ARTS	
<i>Creation of performing arts</i>	9001 Performing arts
<i>Interpretation activities</i>	9002 Support activities to performing arts
<i>Live theatrical presentation production activities</i>	9004 Operation of arts facilities
<i>Live theatrical presentation activities</i>	3220 Manufacture of musical instruments
<i>Education</i>	4649 Wholesale of other household goods (p) (<i>musical instruments</i>)
	4743 Retail sale of audio and video equipment in specialised stores
	4789 Retail sale via stalls and markets of other goods (p)
	4791 Retail sale via mail order houses or via Internet (p)
	7490 Other professional, scientific and technical activities n.e.c. (p)
	3319 Repair of other equipment (p) (<i>for example musical instruments</i>)
	7990 Other reservation service and related activities (p) (<i>Sales of tickets for the theatre</i>)
	7810 Activities of employment placement agencies (p) (<i>Activities of casting</i>)
	8411 General public administration activities (p)
	8412 Regulation of the activities of providing health care, education, cultural services and other (p)
	85(p) Related education (p)
	8552 Cultural education (p)
	9499 Activities of other membership organisations n.e.c. (p)
AUDIOVISUAL AND MULTIMEDIA	
<i>Creation activities</i>	MOTION PICTURE AND VIDEO
<i>Publishing of computer games</i>	5915 Motion picture and video production activities
<i>Motion picture and video activities</i>	5821 Publishing of computer games
<i>Recorded music activities</i>	5912 Motion picture, video and television programme post-production activities (p)
<i>Television and radio activities</i>	5917 Motion picture and video distribution activities
<i>Distribution, sale and screening</i>	5914 Motion picture projection activities
	1820 Reproduction of recorded media (p)
	RECORDED MUSIC
	5920 Sound recording and music publishing activities
	1820 Reproduction of recorded media (p)
	RADIO AND TELEVISION
	5916 Television programme production activities
	5912 Motion picture, video and television programme post-production activities (p)
	5918 Television programme distribution activities
	6010 Radio broadcasting
	6020 Television programming and broadcasting activities
	OTHER AND GENERAL
	2640 Manufacture of consumer electronics (p)
	(Includes sound and video receiving, recording and reproduction apparatus)
	4643 Wholesale of electrical household appliances (p)
	(<i>for example television equipment; recorded media</i>)
	4652 Wholesale of electronic and telecommunications equipment and parts (p)
	4742 Retail sale of telecommunications equipment in specialised stores (p) (<i>mobiles phones</i>)
	4743 Retail sale of audio and video equipment in specialised stores
	4759 Retail sale of furniture, lighting equipment and other household articles in specialised stores (p)
	(Includes musical instruments and scores)
	4763 Retail sale of music and video recordings in specialised stores
	9521 Repair of audio and video electrical household goods (p)
	4789 Retail sale via stalls and markets of other goods (p)
	4791 Retail sale via mail order houses or via Internet (p)
	7722 Renting of video tapes and disks
	7729 Renting and leasing of other personal and household goods (p)
	(Includes renting of costumes)
	2680 Manufacture of unrecorded media for recording (p)
	7810 Activities of employment placement agencies (p) (<i>Activities of casting</i>)
	7490 Other professional, scientific and technical activities n.e.c. (p)
	8411 General public administration activities (p)
	8412 Regulation of the activities of providing health care, education, cultural services and other (p)
	85(p) Related education (p)
	8552 Cultural education (p)
	9499 Activities of other membership organisations n.e.c. (p)

Table 3.5 contains the economic activities where the presence of culture is observed, according to the code used by the National Classification of Economic Activities (CNAE 2009), in accordance with a dual-aspect, by sectors and by phases, determined in accordance with the situation of the activities in the different stages in the chain of production, reproduction and distribution of goods and services, which were set out in the previous section.

TABLE 3.5. APPROXIMATION OF THE LINK BETWEEN CULTURAL SECTORS AND PHASES AND RELATION WITH THE CLASSIFICATION OF ECONOMIC ACTIVITIES 2009 (CNAE 2009)

	Heritage	Archives and Libraries	Books and Press	Visual Arts	Performing Arts	Audiovisual and multimedia			Interdisciplinary	
						Motion Picture and video	Recorded music	Radio and television		
Characteristic activities	Creation and production	9102 Museums activities 9103 Operation of historical sites and buildings 9104 Botanical and zoological gardens and nature reserves activities	9105 Library activities 9106 Archives activities	9003 (p) Artistic creation 5811 Book publishing 5813 Publishing of newspapers 5814 Publishing of journals and periodicals 5819(p) Other publishing activities 6391 News agency activities 6399 (p) Press clipping services 7430 Translation	9003 (p) Artistic creation 5819(p) Other publishing activities 7111 Architectural activities 7410 Specialised design activities 7420 Photographic activities	9001 Performing arts 9002 Support activities to performing arts 9004 Operation of arts facilities (theatres, concerts, etc.)	5915 Motion picture and video production activities 5821 Publishing of computer games 5912 (p) Motion Picture and video programme post-production activities	5920 Sound recording and music publishing activities	5916 Television programme production activities 5912 (p) Television programme post-production activities 6010 Radio broadcasting 6020 (p) Television programming and broadcasting activities	9499 (p) Activities of other membership organisations 90 (p) Creative, arts and entertainment activities
	Manufacture			181 (p) Printing and service activities related to printing	181 (p) Printing and service activities related to printing		1820 (p) Reproduction of recorded media	1820 (p) Reproduction of recorded media		
	Dissemination and distribution			46 and 47 Wholesale and retail sale(p) 4761 Retail sale of books in specialised stores 4762 (p) Retail sale of newspapers and stationery in specialised stores.	46 and 47 Wholesale and retail sale(p) 4778 (p) Other retail sale of new goods in specialised stores (<i>Art Galleries</i>)	46 and 47 Wholesale and retail sale(p)	46 and 47 Wholesale and retail sale(p) 4763 (p) Retail sale of music and video recordings in specialised stores 7722 (p) Renting of video tapes and disks 7729 (p) Renting and leasing of other personal and household goods (renting of costumes) 5917 Motion picture and video distribution activities 5914 Motion picture projection activities	46 and 47 Wholesale and retail sale(p) 4763 (p) Retail sale of music and video recordings 7722 (p) Renting of video tapes and disks	6010 Radio broadcasting 6020 (p) Television programming and broadcasting activities 5918 Television programme distribution activities	
	Promotion and regulation									8411 (p) General public administration activities 8412 (p) Regulation of the cultural activities and others
	Education	85 (p) Education such as Conservation and Restoration	85 (p) Education such as Library Science or Documentation	85 (p) Education such as Literature or Journalism	85 (p) Education such as Fine arts, art, Art history, Visual arts, Design or Architecture	85 (p) Education such as teaching dance or drama	85 (p) Education such as Audiovisual Communication Image and Sound Communication	85 (p) Education such as Music history and Science Music education	85 (p) Education such as Audiovisual Communication Image and Sound Communication	85 (p) Education such as Sociocultural and Community services
Auxiliary activities	8552 Cultural education									
	Manufacture			3212 Manufacture of jewellery	3220 Manufacture of musical instruments		2680 (p) Manufacture of unrecorded media for recording			
							2640(p) Manufacture of sound and video apparatus. Video games consoles			
							2670 (p) Manuf. optical inst. and photographic equipment			
							46 Whole sale of auxiliary cultural articles (p)			7490 (p) Other professional activities
	Trade and repair					7990 (p) Other reservation service	4742 Retail sale of telecommunications equipment in specialised stores (mobile phones) 4743 Retail sale of audio and video equipment 4643 (p) Wholesale of electrical household goods (for example television equipment; recorded media)			9329 (p) Other amusement and recreation activities (<i>fairs</i>)
							9521 Repair of audio and video electronics household goods			
Other						3319 (p) Repair of other equipment (musical instruments)				
						7810 (p) Artist placement agents				

We should note in all cases, due to the lesser precision shown in the table, that within the core activities of *dissemination and distribution* of cultural goods and services, the trade set down includes second-hand cultural goods¹⁴ and incorporates both wholesale and retail sale,

¹⁴ They specifically consider antique dealers (included in code 4779), retail sale of antiques and second-hand books.

considering the marketing of cultural products in non-specialized stores¹⁵ to be included. On the other hand, mobile phones are included for the first time among *auxiliary activities*, due to the significant increase in the use of such equipment in activities related to culture such as photography, video or recorded music. In 2019 revision, following international recommendations, jewellery activities have been added.

Likewise, from the *Regulation of the activities of agencies that provide health care, education, cultural services and other social services* activity, only the services provided by public administration, which have the objective of development, management and promotion of culture, are considered.

The detail of the culture-related educational activities can be consulted in table A.9 of the Annex. As we have stated, this annex is a necessary complement to assess the scope of the delimitation in detail.

As has been previously mentioned, the study is complemented with the study of certain indicators in the area of intellectual property-related activities.

Based on the information included in table 3.4 regarding the cultural sectors, Table 3.6 includes those activities of the National Classification of Economic Activities considered, partially or wholly, in the analysis of the additional sectors, IT and advertising.

TABLE 3.6. ECONOMIC ACTIVITIES RELATED TO INTELLECTUAL PROPERTY AND RELATION WITH THE CLASSIFICATION OF ECONOMIC ACTIVITIES 2009 (CNAE 2009)

Sectors	CNAE 2009 activities, either totally or partially related
CULTURE-RELATED	<i>See table 3.4 (1)</i>
ADVERTISING	
<i>Advertising activities</i>	7311 Advertising agencies 7312 Media representation
INFORMATION TECHNOLOGY	
<i>Publishing of computers programmes</i>	5829 Other software publishing
<i>Web portals programming and creation activities</i>	6201 Computer programming activities
<i>Manufacture of computers equipment</i>	6312 Web portals
<i>Sale of computers equipment and programmes</i>	1820 Reproduction of recorded media (p) 2620 Manufacture of computers and peripheral equipment 2640 Manufacture of consumer electronics (p) (<i>Video game consoles</i>) 2680 Manufacture of magnetic and optical media (p) (<i>Unrecorded media for recording</i>) 4651 Wholesale of computers, computer peripheral equipment and software (p) 4741 Retail sale of computers, peripheral units and software in specialised stores (p) 4791 Retail sale via mail order houses or via Internet (p) 9511 Repair of computers and peripheral equipment

(1) Excluding heritage and regulation and education activities

Similarly to that used for the cultural sectors, below we show the sectors related to intellectual property by phases together with their relation to the National Classification of Economic Activities (CNAE 2009). As may be observed, the cultural activities, excluding those devoted to heritage, regulation and education, are added to those related to IT and advertising.

¹⁵Thus, sale in departments stores is considered; points of sale and street markets; retail sale by post and Internet (e-commerce); home sale; by television, radio, telephone; vending machines, door-to-door salesmen, auction companies.

TABLE 3.7. ECONOMIC ACTIVITIES RELATED TO INTELLECTUAL PROPERTY AND RELATION WITH THE CLASSIFICATION OF ECONOMIC ACTIVITIES 2009 (CNAE 2009)

		CULTURAL ACTIVITIES RELATED TO INTELLECTUAL PROPERTY (1)	Information technology	Advertising
Characteristic activities	Creation and production	Total	6201 Computer programming activities 6312 Web portals 5829 Other software publishing	7311 Advertising agencies
	Manufacture	Total	1820 (p) Reproduction of recorded media	
	Dissemination and distribution	Total	46 and 47 Wholesale and retail sale of computer products (p)	7312 Media representation
Auxiliary activities	Manufacture	Total	2620 Manufacture of computers and peripheral equipment. 2640 Manufacture of consumer electronics (p) (Video game consoles) 2680 (p) Manufacture of unrecorded media for recording	
	Trade and repair	Total	46 and 47 Wholesale and retail sale of computer products (p) 9511 Repair of computers and peripheral equipment	

(1) The cultural scope additionally includes heritage and the promotion, regulation and educational phases

Given the **benchmark nature for the project of the National Accounts**, once the area of activities and products has been delimited on the basis of statistical classifications, this must be placed in the context of this statistical operation, which uses the dual perspective of production unit and product.

The Spanish National Accounts (Revision 2019) uses two classifications: industries and products, which are broken down respectively into 81 branches of activity and 110 groups of products. These classifications include certain economic activities and products included in the classifications of economic activities and products mentioned above.

Considering the dual perspective of supply and use to assess various estimations, it will be necessary to analyse the presence of culture in each one of these classifications. From the supply perspective, which is the one considered in this project, the activity approach will be analysed, the perspective of the production units, but joint use of the product approach shall be vital. From the use perspective, it would assess the perspective of the production result, which means it would be necessary to analyse the presence of culture in the product groups considered by National Accounts.

Table 3.8 includes the activities used in National Accounts (Revision 2019) which totally or partially correspond to the CNAE industries related to culture or the creative sector. If we analyse the presence of culture in the various National Accounts industries, observing the industries equivalent to each one of them according to the CNAE 2009, we obtain the following.

TABLE 3.8. ACTIVITIES ACCORDING TO THE CLASSIFICATION USED BY THE NATIONAL ACCOUNTING REVISION 2019 WHERE THE PRESENCE OF CULTURE IS OBSERVED

(Continues)

Classification of activities used in SNA (Revision 2019)		Classification of activities according to CNAE 2009		Related to SACS (1)	
Code	Category	Code	Category		
15	Printing and reproduction of recorded media	1811	Printing of newspapers	C	0
		1812	Other printing activities (p)	C	0
		1813	Pre-press and pre-media services	C	0
		1814	Binding and related services	C	0
		1820	Reproduction of recorded media	C	0
23	Manufacture of computer, electronic and optical products	2620	Manufacture of computers and peripheral equipment		0
		2640	Manufacture of consumer electronics (p)	C	0
		2670	Manufacture of optical instruments and photographic equipment (p)	C	0
		2680	Manufacture of magnetic and optical media (p)	C	0
29	Other manufacturing	3212	Manufacture of jewellery and related articles	C	0
		3220	Manufacture of musical instruments	C	0
30	Repair and installation of machinery and equipment	3319	Repair of other equipment (p)	C	0
38	Wholesale trade and commission trade, except of motor vehicles and motorcycles	4610	Whole sale on a fee or contract basis (p)	C	0
		4643	Wholesale of electrical household appliances (p)	C	0
		4648	Wholesale of watches and jewellery	C	0
		4649	Wholesale of other household goods (p)	C	0
		4651	Wholesale of computers, computer peripheral equipment and software		0
		4652	Wholesale of electronic and telecommunications equipment and parts (p)	C	0
		4690	Non-specialised wholesale trade (p)	C	0
39	Retail trade, except of motor vehicles and motorcycles	4719	Other retail sale in non-specialised stores (p)	C	0
		4741	Retail sale of computers, peripheral units and software in specialised stores		0
		4742	Retail sale of telecommunications equipment in specialised stores (p)	C	0
		4743	Retail sale of audio and video equipment in specialised stores	C	0
		4759	Retail sale of furniture, lighting equipment and other household articles in specialised stores (p)	C	0
		4761	Retail sale of books in specialised stores	C	0
		4762	Retail sale of newspapers and stationery in specialised stores (p)	C	0
		4763	Retail sale of music and video recordings in specialised stores	C	0
		4777	Retail sale of watches and jewellery in specialised stores	C	0
		4778	Other retail sale of new goods in specialised stores (p)	C	0
		4779	Retail sale of second-hand goods in stores (p)	C	0
		4789	Retail sale via stalls and markets of other goods (p)	C	0
		4791	Retail sale via mail order houses or via Internet (p)	C	0
4799	Other retail sale not in stores, stalls or markets (p)	C	0		
49	Publishing activities	5811	Book publishing	C	0
		5813	Publishing of newspapers	C	0
		5814	Publishing of journals and periodicals	C	0
		5819	Other publishing activities (p)	C	0
		5821	Publishing of computer games	C	0
		5829	Other software publishing		0
		50	Motion picture, video and television programme production, sound recording and music publishing; Television and radio programming and broadcasting activities	5912	Motion picture, video and television programme post-production activities
5914	Motion picture projection activities			C	0
5915	Motion picture and video production activities			C	0
5916	Television programme production activities			C	0
5917	Motion picture and video distribution activities			C	0
5918	Television programme distribution activities			C	0
5920	Sound recording and music publishing activities			C	0
6010	Radio broadcasting			C	0
6020	Television programming and broadcasting activities			C	0
52	Data processing, hosting and related activities; Information service activities	6312	Web portals		0
		6391	News agency activities	C	0
		6399	Other information service activities n.e.c.	C	0

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

TABLE 3.8. ACTIVITIES ACCORDING TO THE CLASSIFICATION USED BY THE NATIONAL ACCOUNTING REVISIÓN 2019 WHERE THE PRESENCE OF CULTURE IS OBSERVED

(Conclusion)

Classification of activities used in SNA (Revision 2019)		Classification of activities according to CNAE 2009		Related to SACS (1)	
Code	Category	Code	Category		
60	Architectural and engineering activities; technical testing and analysis	7111	Architectural activities	C	O
62	Advertising and market research	7311	Advertising agencies		O
		7312	Media representation		O
63	Other professional, scientific and technical activities	7410	Specialised design activities	C	O
		7420	Photographic activities	C	O
		7430	Translation and interpretation activities	C	O
		7490	Other professional, scientific and technical activities n.e.c. (p)	C	O
65	Rental and leasing activities	7722	Renting of video tapes and disks	C	O
		7729	Renting and leasing of other personal and household goods (p)	C	O
66	Employment activities	7810	Activities of employment placement agencies (p)	C	O
67	Travel agency, tour operator and other reservation service and related activities	7990	Other reservation service and related activities (p)	C	O
71	Public administration and defence; compulsory social security	8411	General public administration activities (p)	C	
		8412	Regulation of the activities of providing health care, education, cultural services and other (p)	C	
72	Education	85(p)	Related education (p)	C	
		8552	Cultural education (p)	C	
75	Creative, arts and entertainment activities; Libraries, archives, museums and other cultural activities; Gambling and betting activities	9001	Performing arts	C	O
		9002	Support activities to performing arts	C	O
		9003	Artistic creation	C	O
		9004	Operation of arts facilities	C	O
		9102	Museums activities	C	
		9103	Operation of historical sites and buildings	C	
		9104	Botanical and zoological gardens and nature reserves activities	C	
		9105	Library activities	C	O
		9106	Archives activities	C	O
76	Sports activities and amusement and recreation activities	9329	Other amusement and recreation activities (p)	C	O
77	Activities of membership organisations	9499	Activities of other membership organisations n.e.c. (p)	C	O
78	Repair of computers and personal and household goods	9511	Repair of computers and peripheral equipment		O
		9521	Repair of audio and video electrical household goods (p)	C	O

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

The greatest presence of culture is found in the SNA industries (Revision 2019) which include *Printing and reproduction of recorded media* (SNA 15), *Publishing activities* (SNA industry 49), *Motion picture, video and television programme production, sound recording and music publishing; Television and radio programming and broadcasting activities* (SNA industry 50) and in the industries related to *Creative, arts and entertainment activities; Libraries, archives, museums and other cultural activities; Gambling and betting activities* (SNA industry 75), which constitute, excluding gambling and betting activities from this group, the central core of the cultural activities.

From SNA industry 60, *Architectural and engineering activities; technical testing and analysis*, only those activities related to architectural activities is researched. In the SNA industry 63 that adds *Other professional, scientific and technical activities;—activities* there is a qualitatively significant presence of culture, -design, photography, translation and interpretation- although its weight in the whole industry is reduced.

From SNA industry 23 *Manufacture of computer, electronic and optical products* only those activities related to manufacture of sound and video receiving, recording and reproducing

apparatus, photographic equipment and video game consoles¹⁶ are investigated in the cultural scope. In SNA industry 29 *Manufacture of furniture and Other manufacturing*, only includes those activities related to the manufacture of musical instruments are researched and, for the first time, the manufacture of jewellery and similar articles

With respect to trade, we should note that in national accounts the classifications of distribution - wholesale and retail sale (SNA industries 38 and 39) - do not have activity branch itemisations. However, from a product perspective, the margins vector of the supply table makes it possible to differentiate said margins according to their categories. It should also be borne in mind that from SNA industry 78 *Repair of computers and personal and household goods* only the part related to cultural products is investigated.

The *Public administration* (SNA industry 71) only considers the part which corresponds to promotion and regulation activities of different types of services linked to culture. As regards education, from the SNA industry 72 which include these activities, different education levels - secondary school diploma and professional training, special-system education¹⁷ and university education- are investigated. It should be borne in mind that, in all cases, education specifically related to culture is a relatively small fraction of education as a whole¹⁸. Along with this, no formal education related to culture is investigated¹⁹.

With the delimitation described and complemented in the annex, a working process can be designed which, from the National Accounts supply and use tables, and by specific complementary statistics, it estimates the part of the National Accounts industries and products which correspond to this project's objective.

¹⁶ Regarding the set of activities related to intellectual property, the manufacture of computer equipments is considered in this SNA industry

¹⁷ This inclusion is of great importance since that part of this type of education -Special-system artistic education- is specifically devoted to the area of culture.

¹⁸ The educational activities included can be consulted in detail in table A.9 of the annex.

¹⁹ Included in the CNAE 2009 code 8552

4. MAIN CONCEPTS AND STUDY VARIABLES

4.1 MAIN CONCEPTS

Below, we give a broad outline of the main concepts used in the project, which can in all cases be consulted in the methodological manual of the European System of National Accounts (ESA-2010)²⁰.

- **Economic territory²¹**. Geographic territory administered by a government which includes the free zones, air space, territorial waters, as well as the administrative territorial enclaves located in the rest of the world and the sites located in international waters operated by resident units.
- **Resident units²²**. Units which have their centre of economic interest on the economic territory of that country.
- **Institutional units²³**. Elementary economic decision-making centre characterised by uniformity of behaviour and decision-making autonomy in the exercise of its principal function. They are grouped in institutional sectors (Households, Non-profit Institutions serving households, Financial Corporations, Non-financial Corporations, General Administration and Rest of the World).
- **Production units**. Functional units which exercise an activity exclusively on one product or group of products and are characterised by resources (inputs), a production process and a production (output). They are grouped in industries.
- **Kind-of-Activity Unit²⁴**. It groups together all the parts of an institutional unit -as production unit- which are present when a class level activity is performed, four digits, of the CNAE. It corresponds to one or several operational subdivisions of an institutional unit.
- **Local Kind-of-Activity Unit²⁵**. It is part of a Kind-of-Activity Unit which corresponds to the local unit located in a topographically delimited place. It is a concept close to what could be understood as *establishment* of a company
- **Employed persons²⁶**. Population which participates in achieving the gross domestic product of the economy, irrespective of whether or not they reside in the country²⁷.

²⁰ Given the synthetic character of the definitions set down in this heading, in each case the exact references to the paragraphs of the ESA 2010 methodological manual are included so that they can be consulted in detail.

²¹ See detailed definition in paragraph 2.05 of the ESA 2010 methodological manual.

²² See detailed definition in paragraph 2.08 of the ESA 2010, methodological manual.

²³ See detailed definition in paragraph 2.12 of the ESA 2010 methodological manual.

²⁴ It is a type of statistical unit considered to show the industries in National Accounts. Given that some companies can have various secondary industries other than their main industry, to be able to obtain groups of producers whose activities are more homogeneous, smaller divisions are considered, which group together all parts present in the exercise of a certain industry. See paragraph 2.149 of the ESA 2010 methodological manual.

²⁵ See detailed definition in paragraph 2.148 of the ESA 2010 methodological manual.

²⁶ See detailed definition of "employment" in paragraph 11.11 of the ESA 2010 methodological manual.

²⁷ It should be borne in mind that this concept differs from that used in the Economically Active Population Survey which, among other differences, considers people who participate in national production, in other words, residents, working inside or outside the country, to be employed. The fact that definitions are used within the framework of that established in the ESA 2010 is particularly important in the variables regarding employment, where the concepts differ from those used by the Economically Active Population Survey. However, and given the wealth of information offered by the EPA, we must note that it concerns the main statistical source of the variables related to employment within the framework of the National Accounts. See paragraphs 11.19.

- **Employees²⁸**. Working people who work for a resident institutional unit by an agreement whereby payment may be received. The owners or co-owners of incorporated companies are included if they work in them²⁹.
- **Job³⁰**. A job is defined as an explicit or implicit contract between a person and a resident institutional unit to perform work in return for compensation for a defined or undefined period. It encompasses both employees and the self-employed³¹.
- **Total Full-time equivalent employment³²**. Number of full-time equivalent jobs is defined as total hours worked divided by the average annual number of hours worked in full-time jobs within the economic territory.
- **Full-time equivalent employees**. Number of full-time equivalent employee jobs.
- **Production³³**. Result of the economic activity of the resident units, which consists of producing goods and services in a given period.
- **Intermediate consumption³⁴**. Value of the goods and services consumed as inputs in a process of production, excluding fixed assets whose consumption is recorded as consumption of fixed capital.
- **Compensation of employees³⁵**. Is the total remuneration, in cash or in kind, payable by an employer to an employee in return for work done by the latter during the accounting period. It includes wages and salaries (D.11) and employers' social contributions.
- **Taxes on production and imports³⁶**. Compulsory, unrequited payments, in cash or in kind which are levied by general government, or by the institutions of the European Union, in respect of the production and importation of goods and services, the employment of labour, the ownership or use of land, buildings or other assets used in production. These taxes on production and imports are divided into: *Taxes on products*, payable per unit of a specific good or service produced or transacted, including Value Added Tax (VAT), taxes and duties on imports and other taxes on products (special taxes on consumption ...); *Other taxes on production*, which bear the resident production units as a consequence of their participation in production, irrespective of the amount of the value of goods and services produced or sold.

²⁸ See definition of "employee" in paragraph 11.12 of the ESA 2010 methodological manual and details in paragraphs 11.13 to 11.14.

²⁹ In other words, compared with the Economically Active Population Survey, which does not consider self-employed people to be employees, the ESA 2010 goes beyond this and resorts to a legal characteristic to define the group of non-employees; thus, only the self-employed are included in it (employers of incorporated companies are considered employees in national accounting terms).

³⁰ See definition in paragraph 11.22 of the ESA 2010 methodological manual and a reference between this concept and the concept of employment in paragraph 11.23 of said manual.

³¹ Consequently, the same person can be counted as many times as the jobs that he or she holds, whether full time or part time or main activity or secondary activity.

³² See definition in paragraph 11.32 of the ESA 2010 methodological manual and a reference to its form of estimation in paragraph 11.33 of the cited manual.

³³ See definition and details of the output variable (P.1) in paragraphs 3.14 and following of the ESA 2010 methodological manual.

³⁴ See definition and details of the intermediate consumption variable (P.2) in paragraphs 3.88 and following of the ESA 2010 methodological manual.

³⁵ See definition and details of the compensation of employees variable (D.1) in paragraphs 4.02 and following of the ESA 2010 methodological manual.

³⁶ See definition and details of the taxes variables (D.2), taxes on products (D.21) and other taxes on production (D.29) in paragraph 4.14 and following of the ESA 2010 methodological manual.

- **Subsidies³⁷**. They are current unrequited payments which the public administration or the institutions of the European Union make to resident producers, with the objective of influencing their levels of production, their prices or the payment of the factors of production. It comprises: *Subsidies on products*, payable per unit of a good or service produced or imported (by agreement, subsidies on products only correspond to market production or production for own end use); *Other subsidies on production* which resident producer units may receive as a consequence of engaging in production, except subsidies on products.
- **Other net taxes on production** Difference between the taxes due and the subsidies received from the production units as a consequence of their participation in production.
- **Net taxes on products** Difference between the taxes due and the subsidies received by each unit produced or distributed of a determined good or service.
- **Production account³⁸**. It concerns the transactions relating to the production process proper. Its resources include production and its uses include intermediate consumption. It can be used to calculate one of the most important balance items in the system - value added, or the value generated by any unit engaged in a production activity - and a vital aggregate: gross domestic product. It is presented in simplified form in table 4.1.
- **Gross Value Added³⁹** Production of goods and services minus intermediate consumption (production account balance).
- **Gross Domestic Product⁴⁰**. Gross domestic product at market prices is the final result of the production activity of resident producer units, i.e., the value of final uses of goods and services by resident institutional units produced in the economic territory over a specific period of time. At market prices it can be obtained by adding the net taxes on products (taxes minus subsidies on products) to the Gross Value Added.
- **Generation of Income account⁴¹**. This account analyses to what extent the value added may cover the compensation of employees and the other taxes less subsidies on production. This also measures the operating surplus, which corresponds to the income which the units obtain from their own use of their production facilities. It is presented in simplified form in table 4.2.
- **Gross operating surplus⁴²**. Operating account balance. Approximates the payment of capital or business profit. In public administration, due to the way of valuing output, through costs incurred, it coincides with fixed capital consumption.
- **Gross mixed income⁴³**. Remuneration of the work performed by the owner of non-incorporated company and which cannot be distinguished from his/her profits as employers.

³⁷ See definition and details of the subsidies variable (D.3), subsidies on products (D.31) and other subsidies on production (D.39) in paragraph 4.30 and following of the ESA 2010 methodological manual.

³⁸ See detailed description in paragraphs 8.10 to 8.13 of the ESA 2010 methodological manual.

³⁹ As can be consulted in paragraph 8.12 of the ESA 2010 methodological manual, since production is valued at basic prices and intermediate consumption at purchase prices, added value (B.1) does not include taxes minus subsidies on products.

⁴⁰ The ESA 2010 methodological manual considers that the gross domestic product at market prices (B.1*b) can be defined in three ways; these are set out in paragraph 8.89.

⁴¹ See detailed description in paragraphs 8.16 to 8.18 of the ESA 2010 methodological manual.

⁴² See description of the gross operating surplus variable (B.2b) in paragraph 8.18 of the ESA 2010 methodological manual.

⁴³ See description of the gross mixed income variable (B.3b) in paragraph 8.19 of the ESA 2010 methodological manual.

- **Final consumption expenditure**⁴⁴. Expenditure incurred by resident institutional units on goods or services that are used for the direct satisfaction of needs or wants of individual or the collective members of the community.
- **Gross capital formation**⁴⁵ It consists of gross fixed capital formation, changes in inventories and acquisitions less disposals of valuables. *Gross fixed capital formation* means the value of acquisitions of non-perishable assets by the resident producing units in order to use them in more than one year in their production processes. *changes in inventories* means the difference between the final and initial inventories in a specific period, considering inventories as the raw materials, goods for resale, products in progress and finished products.
- **Net external demand**⁴⁶. Difference between exports and imports of goods and services.

4.2. STUDY VARIABLES

Below, we include the main macroeconomic variables considered in the project. From the supply perspective, the main variables to be estimated will be the various components of the production and generation of income accounts included in tables 4.1 and 4.2. corresponding to the activities subject to study, as well as the contribution of these activities to the **Gross Domestic Product**

TABLE 4.1. SIMPLIFIED PRODUCTION ACCOUNT

Uses	Resources
P.2 Intermediate consumption B.1 Gross value added	P.1 Output

TABLE 4.2. SIMPLIFIED GENERATION OF INCOME ACCOUNT

Uses	Resources
D.1 Compensation of employees D.29-D.39 Other net taxes on production B.2/B.3 Gross operating surplus/Gross mixed income	B.1 Gross value added

These variables shall be complemented with indicators of **total full-time equivalent employment** and **employees**. Estimations are additionally provided of the **Gross fixed capital formation** made by the production units.

⁴⁴ See definition of the final consumption expenditure variable (P.3) and details in paragraphs 3.95 to 3.99 of the ESA 2010 methodological manual.

⁴⁵ See definition of the gross fixed capital formation variable (P.5) and details in paragraph 3.122 to 3.133 of the ESA 2010 methodological manual.

⁴⁶ See definition and details of imports and exports of goods and services (P.6 and P.7) in paragraphs 3.158 to 3.161 of the ESA 2010 methodological manual.

They will also estimate ***chained volume indices*** to have temporary series enabling the contribution of culture on the Gross Domestic Product to be measured, in real terms year after year, i.e. eliminating the price effect.

The synthetic description of these variables is outlined in the previous section and can be consulted in detail in the methodological manual of the European System of National and Regional Accounts (ESA 2010).

5. CLASSIFICATION CHARACTERISTICS

From the supply perspective, the classification characteristics used are, on the one hand, the cultural sectors and, on the other, the phases determined by the situation of the economic activities depending on their situation in the different stages of the chain of production, reproduction or distribution of cultural goods and services as established below.

5.1. CULTURAL SECTORS

The following typology shall be considered as regards **cultural sectors**: heritage; archives and libraries; books and press; visual arts; performing arts; audiovisual and multimedia, motion picture and video, recorded music, radio and television and interdisciplinary.

- **Heritage** This category includes the activities related to the management and operation of elements belonging to cultural heritage, such as historic monuments, archaeological sites, natural heritage and museums, arising as a consequence of their opening for public use⁴⁷.
- **Archives and libraries.** This category includes the activities related to archives and libraries.
- **Books and press** They include activities related to books, the press and periodicals and journals in different formats.
- **Visual arts.** This category, also called visual arts, includes those activities related to painting, sculpture, photography⁴⁸, jewellery⁴⁹, design or architecture.
- **Performing arts** This category includes the various manifestations of live cultural theatrical presentations such as theatre, opera, zarzuela, dance or concerts, whether classical or modern music.
- **Audiovisual and multimedia.** It includes activities related to cinema, video, recorded music, television, radio and other audiovisual formats⁵⁰.
- **Interdisciplinary.** It includes activities which, belonging to several of the aforementioned sectors, cannot be itemised as there is not sufficient statistical information available.

To the previous cultural sectors we must add, to estimate the set of activities related to intellectual property, **IT** and **advertising**⁵¹.

⁴⁷ In order to interpret the results correctly, it is necessary to bear in mind that in preparing the Satellite Account the aim is not to make an appraisal of Spanish Cultural Heritage but of its annual contribution to Spanish GDP. In other words, by considering that the direct and indirect revenue generated as a consequence of the opening of this heritage to public use, it excludes the valuation of those cultural heritage assets which are used for public activities, such as, for example, buildings used by different state or regional institutions.

⁴⁸ The estimation of activities related to photography has practical difficulties due to its relation to new media and other audiovisual activities such as video

⁴⁹ Jewellery is included for the first time in this edition.

⁵⁰ Mobile phones are included as auxiliary products of the Audiovisual and Multimedia sector

⁵¹ Regarding Advertising, since its objective is not the creation but the sale of a product, in this project it was decided, given that it is an important sector as a whole, to include it in activities related to intellectual property.

5.2. SITUATION OF ACTIVITIES IN THE PRODUCTION CHAIN OF GOODS AND SERVICES.

As regards the situation of activities in the production chain of goods and services, the following typology is considered: creation and production, manufacture, dissemination and distribution, promotion and regulation, educational activities and auxiliary activities.

- **Creation** It includes activities regarding the elaboration of artistic ideas, such as those made by artists, authors and independent performers.⁵²
- **Production** It includes the activities aimed at defining the cultural product or service. By combining the creation and production activities we obtain what we might call primary goods and services, which can be reproduced for their consumption.
- **Manufacture.** It includes activities aimed at mass reproduction of primary cultural goods. Unlike the production phase, no value is added to the cultural content of the good in the manufacture phase.
- **Dissemination and distribution** It includes activities necessary so that the product arising from the previous phases reaches the user or consumer, such as those performed by the intermediaries responsible for marketing and distribution of the cultural products⁵³.
- **Promotion and regulation activities** It includes the cultural promotion of public administration activities, as well as the regulation activities.
- **Education** It includes culture-related education.
- **Auxiliary activities.** It includes auxiliary activities with respect to the creation, production, dissemination and distribution phases⁵⁴. It concerns activities which, although they do not produce cultural goods and services in the strictest sense, have an undoubted cultural connotation⁵⁵ or make it possible to obtain products which facilitate the use and enjoyment of cultural goods and services⁵⁶.

⁵² For instrumental reasons, heritage protection tasks are considered as included in this heading.

⁵³ Such as wholesale and retail sale, rental and other forms of culture dissemination: motion picture distribution in cinemas, on TV, etc.

⁵⁴ They do not consider the activities auxiliary to the manufacture phase, since they are activities which produce intermediate consumption assets or capital far removed from the cultural content. This is the case, for example, of the activities auxiliary to graphic arts such as manufacture printing inks, which is excluded as it is considered to be far removed from the cultural asset produced, books in this case.

⁵⁵ For example, the manufacture of musical instruments or jewellery

⁵⁶ Includes mobile phones

6. SOURCES OF INFORMATION.

This section outlines the main statistical sources related to the preparation of the project. The Satellite Account on Culture would not be possible without the availability of the wide catalogue of statistical operations belonging to the Spanish National Statistics Plan, whether devoted to culture or not, which provide the necessary information for its preparation, either directly or through specific operations which allow us to approach the area of culture.

It is, therefore, a high value added operation, arising from use of the existing official statistical information used in its preparation, something characteristic of a synthesis operation such as that considered, as happens precisely in the National Accounts.

Specifically, the main statistical operations of the economic area used in the project have been as follows. In first place the Spanish National Accounts (Revision 2019) prepared by the NSI (National Statistics Institute) whose supply and use tables are used as reference framework to calculate the estimations. Multiple complementary sources have been added to this which make it possible to determine the part corresponding to the culture of estimations offered by National Accounts from the supply perspective. These include surveys of companies and products prepared by the NSI, the *Structural Business Statistics* and the *Industrial Products Survey*, occasionally complemented with the data obtained from the *Statistical operations of VAT returns* of the State Tax Authorities (STA).

For the public administration, there is information available from the *Public Administration Accounts (PAA)*⁵⁷ prepared by the State Public Accounts Department (SPAD), obtaining the necessary itemisations of the educational activities of the *Statistics on Educational Public Expenditure* prepared by the Ministry of Education and Vocational Training and, for cultural expenditure the *Statistics on Public Expenditure and Financing on Culture*, developed by the Ministry of Culture and Sport. The last block includes other projects considered, such as the *Economically Active Population Survey*, an invaluable instrument for preparing employment related estimations.

If we focus on research from the use perspective, the additional specific statistical sources have been the *Household Budget Survey*, prepared by the NSI, the *Foreign Trade Statistics* prepared by the STA and the Balance of Payments prepared by the Bank of Spain.

The four-yearly *Survey on Cultural Habits and Practices* prepared by the Ministry of Culture and Sport, the *Survey on Adult Population Involvement in Learning Activities and Private Education Financing and Expenditure Statistic elaborated by the NSI* have also been included.

The project, dependent on the available information, and sometimes hampered by its absence, is open, as is the only possible way in a continuous operation of these characteristics, to the inclusion of new sources or itemisations which allow accuracy in delimiting the area of study or estimation of the macro-aggregates subject to study to be improved.

The following table includes the statistical sources of information cited together with the bodies responsible for their preparation.

⁵⁷ The results provided by the SPAD prepared according to ESA 2010 methodology using the Classification of the Functions of the Government (COFOG), exclude from function 09 Education I +D activities not directly linked to education although they are developed at centers whose main activity is education and therefore included in branch 72 of National Accounts. This is the case of some I +D activities developed at universities.

TABLE 6.1.- MAIN STATISTICAL SOURCES RELATED TO THE PREPARATION OF THE SATELLITE ACCOUNT ON CULTURE

Category	Objectives	Institution responsible for preparation
a) REFERENCE FRAMEWORK		
Spanish National Accounts. Revision 2019	Prepare the Spanish National Accounts system.	Spanish National Statistics Institute (NSI)
b) SUPPLY		
Structural Business Statistics: Industrial Sector	Know the structural and activity characteristics of the industrial sector	Spanish National Statistics Institute (NSI)
Industrial Products Survey	Know the production of the different industrial products	Spanish National Statistics Institute (NSI)
Structural Business Statistics: Trade sector	Know the structural and economic characteristics of trade	Spanish National Statistics Institute (NSI)
Structural Business Statistics: Services Sector	Know the structural and economic characteristics of the services sector	Spanish National Statistics Institute (NSI)
Industrial Production Index	Measure the evolution of the productive activity of the industries	Spanish National Statistics Institute (NSI)
Industrial Price Index	Measure the price evolution of industrial products	Spanish National Statistics Institute (NSI)
Services Sector Price Index	Measure the price evolution of the services sector	Spanish National Statistics Institute (NSI)
Economically Active Population Survey	Obtain results on employed persons, the unemployed and the non-working population	Spanish National Statistics Institute (NSI)
Statistical mining of VAT returns	Obtaining economic results from VAT returns	Spanish State Tax Authorities (STA)
Statistics on Public Expenditure and Financing on Culture	Know the expenditure of the public sector allocated to culture	Ministry of Culture and Sport (MCS)
Statistics on Educational Public Expenditure	Know the expenditure of the public sector allocated to education	Ministry of Education and Vocational Training (MEVT)
Public Administration Accounts	Provide information on public sector resources	State Public Accounts Department (SPAD)
c) USE		
Household Budget Survey	Provide information on the distribution of expenditure of resident households per type	Spanish National Statistics Institute (NSI)
Extra-community Trade Statistics	Provide information on foreign trade with third countries	Spanish State Tax Authorities (STA)
Exchange of assets between European Union State Statistics	Provide information on intra-community trade	Spanish State Tax Authorities (STA)
Balance of Payments	Provide information on the balance of payments	Bank of Spain (BS)
d) OTHER		
Survey on Cultural Habits and Practices in Spain	Obtain information on Cultural Habits and Practices of Spaniards	Ministry of Culture and Sport (MCS)
Survey on Adult Population Involvement in Learning Activities	Obtain information on training and learning activities carried out by adult population	Spanish National Statistics Institute (NSI)
Private Education Financing and Expenditure Statistic	Know the expenditure of the private sector allocated to education	Spanish National Statistics Institute (NSI)

7. ESTIMATION CALCULATION METHOD

This section describes the calculation method from estimations provided by the Spanish National Accounts. In the first place the general theoretical aspects of the National Accounts and the most relevant Input-Output Framework (IOF) for this project are outlined. Then, the specific methodology to be applied is examined, stating the broad outlines of the practical application of the method proposed for calculating estimations in the area of culture and, in those cases where it has been considered necessary, of those activities related to intellectual property.

The essential point of the methodology is taking the supply and use tables (SUT), and, from them and the complementary sources indicated in section 6, estimate the part corresponding to cultural activities and, where applicable, those related to intellectual property.

7.1. GENERAL THEORETICAL ASPECTS OF NATIONAL ACCOUNTS AND THE INPUT-OUTPUT FRAMEWORK WHICH WILL BE TAKEN AS THE FRAMEWORK OF THE ESTIMATIONS IN THE AREA OF CULTURE.

Below, we schematically describe the essential elements of national accounts that will be used in this statistical operation. In the first place, the production variable is analysed and its evaluation criteria are discussed. Secondly, GVA and GDP are calculated, as suitable measurements of the economic significance of an industry or a product. Thirdly, the supply and use tables are described, as the framework of the estimations of this project.

7.1.1. A reference to the output variable.

To understand the output variable, and its evaluation in the national accounts, it is necessary to differentiate two main categories: market output and non-market output. Market output is that that which is sold or assigned in the market or is allocated for that purpose. Non-market output⁵⁸ is that performed by the public administration and non-profit institutions which supplies households for free or a price that it not *economically significant*⁵⁹.

In terms of its evaluation, we should indicate that the national accounts methodologies such as ESA 2010 combine different valuation types for a same variable or operation. For example, a good produced (in this example, a book) can be valued according to two different perspectives:

- The perspective of the person acquiring the product (a consumer who buys the book in a shop)
- The perspective of the producer who makes it (publisher).

The differences between these price concepts lie in two types of aspects:

- The existence of intermediaries who distribute the product from the production unit to the consumer unit, which cover, often simultaneously, two types of activities: transport and marketing.

⁵⁸ In order to simplify things, here we will not go into the two categories included in this group: output for own end use; and other non-market output See ESA 2010 for this detail.

⁵⁹ It is considered that the price of a product is in this category when it is a price which serves to cover a significant part of the costs and/or it is related to market operation (supply and demand). From the operating standpoint, it is fixed as a criteria that it covers no more than fifty percent of the production costs.

- Tax impact in each of the phases a product passes through in the economic system. Basically, the so-called *Product taxes* (VAT; special taxes...). As compensation, consumers benefit from product subsidies, which involve reductions in the purchase price.

In accordance with this approach, two basic valuation criteria are defined for a product in national accounts: the purchase price, which would correspond to the price paid by the buyer and the basic price, which is a concept of price from the producer unit perspective.

7.1.2. Approximation to the GVA and GDP from the supply and use approach

National Accounts defines value added as an accounting balance: the balance of the production account, difference between the output value and the intermediate consumption.

TABLE 7.1. PRODUCTION ACCOUNT

Uses	Resources
Intermediate consumption	Output
Gross value added	<i>Market output</i>
	<i>Non-market output</i>

Resources of this account are constituted by output and uses by intermediate consumption. The value added is obtained as balance. Since GVA is the balance between output and intermediate consumption: GVA at basic prices, which is the criteria established in ESA 201, is defined as output valued at basic prices minus the intermediate consumption valued at purchase prices.

The goods and services account schematises the accounting balance between supply or supply of the products and use or their use. The account areas are included in table 7.2

TABLE 7.2. SIMPLIFIED GOODS AND SERVICES ACCOUNT

Resources	Uses
Output Net taxes on products Imports of goods and services	Intermediate use (Intermediate consumption) Final use Final consumption expenditure Gross capital formation; Exports of goods and services

This account is prepared by product and contains, as can be seen:

- In resources, the source or supply of the products, which has two basic components in an open economy: output and import.
- In uses, the use or use made of these products in the system, and which corresponds to two broad categories: intermediate use and final use. Intermediate use includes the values of goods and services which are also used as inputs in the production process of other goods and services. Discounting the part reused as intermediate consumption, the rest is allocated to final uses, forming the different aspects of final use: the final consumption of the different sectors (Households, Non-profit Institutions and Public Administration), gross capital formation or export to other economic systems.

The goods and services account does not have a balance, since by definition it must be balanced: if the left includes the value of all products subject to economic operations and on the right that of all possible uses, then the balance cannot be other than zero.

To link this account with what we have just seen on the definition and valuation of the GDP, we must recall that the output (and, in general, the whole supply) is valued at basic prices and the use is valued at purchase prices. So, to guarantee supply/use balance it includes the taxes and subsidies on the products in the account resources (with minus sign).

Therefore, the GDP can be obtained by two different approaches:

- *Supply approach*: as balance of the production account of the total economy, which is equivalent to obtaining it as sum of the gross value added (GVA) of the various industries, to which the taxes minus the subsidies on the products are added (not awarded to the industries).
- *Use approach*: as the sum of the final domestic uses of goods and services (final consumption and gross capital formation), plus the exports and minus the imports of goods and services.

i.e.

$$GDP_{pm} = \sum GVA_i + Net\ taxes\ on\ products$$

$$= Final\ Consumption + GCF + (Exports - Imports)$$

The estimation project of the Satellite Account on Culture focuses on the supply approach, as it is considered the most suitable for this project.

7.1.3. The compatibility of the supply and use approach: the Input-Output framework.

The Input-Output system constitutes the fundamental framework for obtaining consistent GDP estimations and is the basic methodological instrument to determine the final objective of this study: measuring the economic importance of culture. Diagrams 7.1 and 7.2 offer an overview of the fundamental tables of the Input-Output framework: the supply table and the use table.

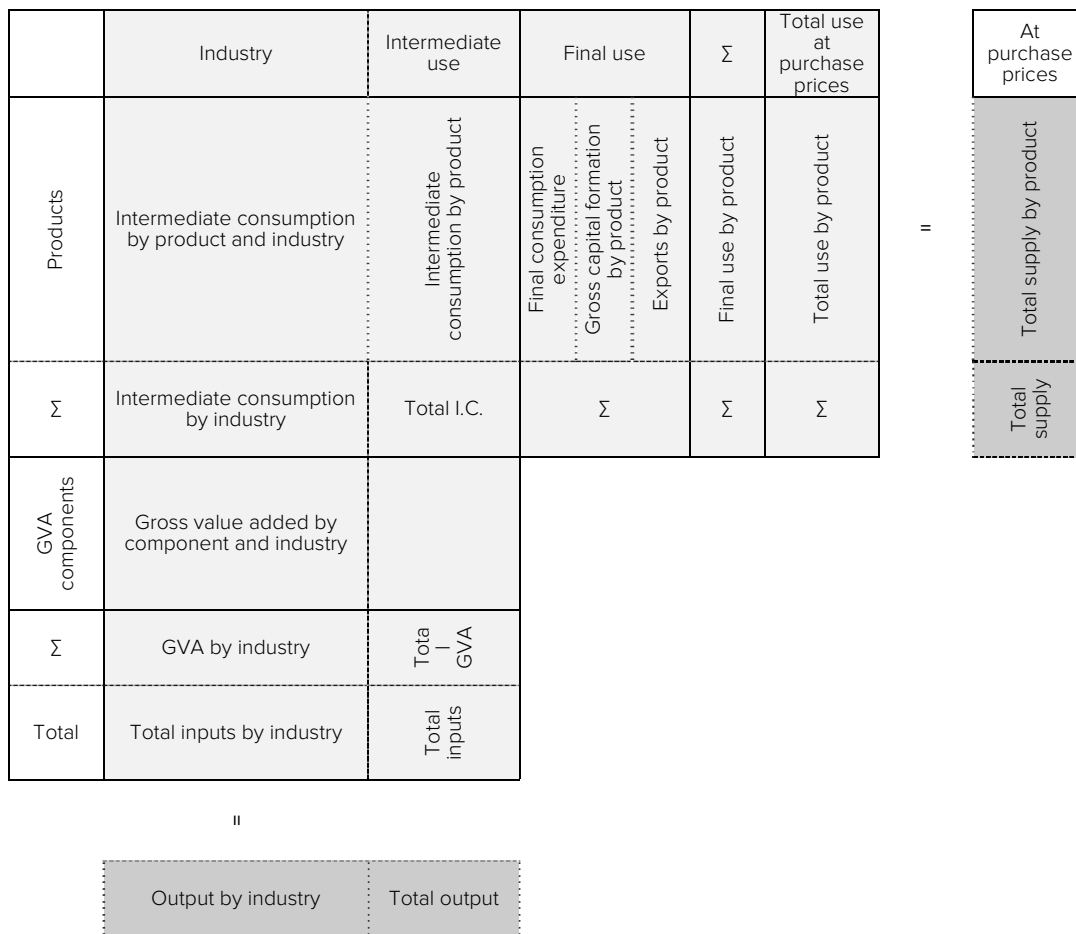
The supply table, shown in diagram 7.1, provides information on the supply. It includes output and imports.

DIAGRAM 7.1. SUPPLY TABLE

	Industries	ΣOutput (P)	Imports (I)	Supply at basic prices (P+I)	Trade and transport margins (M)	Net taxes on products	Supply at purchasers prices
Products	Output by product and industry	Output by product	Imports by product	Supply at basic prices by product	Margins by product	Net taxes by product	Total supply by product
Σ	Output by industry	Total	Total taxes	Total	0	Total taxes	Total supply

In the use table, which appears in the following diagram, columns include information on the output for each industry, resulting from adding the intermediate consumption and value added. On the other hand, the rows reflect the total use by product, obtained as a sum of the intermediate use (intermediate consumption) and final use (expenditure on final consumption, gross capital formation and exports). The totals of both tables by product (rows) coincide since by definition the balance between total supply and total use must be met.

DIAGRAM 7.2. USE TABLE



The supply and use tables (SUT) are the fundamental framework for obtaining consistent GDP estimations and is the basic methodological instrument for determining the essential objective of this statistical operation, measuring the economic importance of culture.

7.2. DESCRIPTION OF THE BASIC METHODOLOGY FOR ESTIMATING THE MAIN ECONOMIC AGGREGATES REGARDING CULTURAL ACTIVITIES AND THOSE RELATED TO INTELLECTUAL PROPERTY.

This section first includes the general methodology to be applied to assess the main monetary aggregates to be estimated from the supply perspective, as well as those regarding use. It also incorporates the methodological guideline for calculating the chained volume indices regarding the main study variable, GDP.

The description given below is made on the hypothesis of availability of results from the *Input Output Framework* (IOF) of the Spanish National Accounts (Revision 2019). In the event this information is lacking, the method previously requires a projection using the aggregates by industry available with the consequent provisional character of the results that occur based on it.

7.2.1. Methodology according to supply approach.

From the supply perspective, the objective shall be to obtain a method which enables evaluation, in uniform economic terms over time, of the macroeconomic aggregates selected from the cultural activities from the Spanish National Accounts Base 2010 and with the priority objective of determining the contribution to the GDP that corresponds to these activities. Disaggregating the indicators provided by the National Accounts using complementary information, an attempt will be made to identify the part of the national account product output related to culture, and the part of the GVA (and the remaining aggregates) of each industry of national accounts generated by culture.

- **Choice of framework for calculating estimations.** The framework used as reference for the estimation process is the Input-Output Framework (IOF) of the Spanish National Accounts prepared by the NSI. In the first place, starting from the delimitation of the IOF related to culture and making the necessary disaggregation, the estimations of the variables subject to study are obtained. This makes it necessary to establish equivalencies between the IOF sectors where there is the presence of the industries subject to study and the official classifications corresponding to economic activities and products, as well as those relating to different sections of the Economic Activity Tax.
- **Selection of industries and products.** The selection of the industries and products detailed considered in the area of culture (and of activities related to intellectual property), and identification of the Accounts industries where they are included has been described in detail in section 3.2 of this document.
- **Selection of complementary statistical sources.** The selection of sources which make it possible to determine the part corresponding to culture of the estimations provided by National Accounts has been included in heading 6 of this document. They are fundamentally the company surveys prepared by NSI, the and the *Industrial Products Survey*, the *Trade Survey and Services Survey*, the *Statistical operations of VAT returns (STA)*, the *Public Administration Accounts (SPAD)*, the *Statistics on Educational Public Expenditure (MEFP)* and the *Statistics on Public Expenditure and Financing on Culture (MCS)*.
- **Determination of the general calculation method.** The basic procedure to be applied to obtain the aggregates which are the objective of the project indicated in heading 5, starting from the selected industries and products, the information offered

by the National Accounts supply and use tables and the complementary information necessary for its itemisation is as follows.

In general terms, the estimation procedure of the part of the IOF industry that corresponds to each of these sectors of the area of culture, consists of considering the data available for it from other primary sources and passing them to IOF industry terms by a correction coefficient⁶⁰. The correction coefficient is the quotient between the estimation for the set of the IOF industry provided by National Accounts and by the complementary source used for this breakdown. The generic formula is as follows.

$$V_{rc}^{MIO} = \frac{V_r^{MIO}}{V_r^{OF}} * V_{rc}^{OF} = CCV_{rc}^{MIO} * V_{rc}^{OF}$$

V_r^{MIO}	<i>Estimation provided by National Accounts Base 2010 for the variable V in the r set of the IOF industry.</i>
V_r^{OF}	<i>Estimation provided by other sources for variable V in the r set of the IOF industry.</i>
V_{rc}^{OF}	<i>Estimation obtained by other sources for variable V of the part related to culture of the IOF industry r.</i>
V_{rc}^{MIO}	<i>Final estimation of variable V corresponding to the culture-related part of IOF industry r.</i>
CCV_{rc}^{MIO}	<i>Correction coefficient to obtain the final estimation of variable V corresponding to the culture related part of IOF industry r.</i>

As regards the primary sources used in each case, if the public administration activities which will undergo different treatment are excluded, the Structural Business Statistics (SBS) will be considered whenever it is possible. This statistics has the advantage that they use the National Activities Classification (NACE), the same way as the Input-Output framework.

In those cases where the sector breakdown provided by these surveys is not sufficient to determine the part corresponding to the sector under study, the Product Survey is used (NSI) to determine and apply a new correction factor to estimate the proportion of the available estimations which should be taken into consideration.

On occasions, either due to lack of information, or due to considering it a more suitable source, a similar procedure shall be followed with the information from the mining of *Value Added Tax* management data (STA). In this case, the process is complicated for several reasons. On the one hand, it is a source with limitations arising from the fact that the companies filing VAT returns are a subset of the total companies, so that the tax details may give a lower value added level and since they are data collected from the companies located in the so-called "Common Tax System", excluding the companies located in autonomous territories, such as the Basque Country and Navarre, and also the organisations subject to the special tax systems of Ceuta, Melilla and the Canary Islands. On the other hand, since it is not easy to establish equivalencies between the classification applied in the Economic Activity Tax (IAE) and the National Classification of Economic Activities.

We should point that the GVA estimation of trade activities is that with greatest difficulty, since it does not have sufficiently disaggregated information. Therefore, in most cases it is necessary to use the trade margins of the supply matrix.

⁶⁰ *Indeed, in each one of the IOF industries totally or partially related to culture and/or intellectual property, the presence of culture may correspond to one or several of the cultural subsectors included in the research and, within each one of them, with several phases determined by the situation in the production chain so that the formula outlined is a simplification of that actually used.*

As regards public administration, the Public Administration Accounts (PAA) prepared by the SPAD will be used, since they apply the methodology of ESA 2010.

To itemise the PAA data corresponding to the cultural activities of the public administration, the *Statistics on Public Expenditure and Financing on Culture*, developed by the Ministry of Culture and Sport is used⁶¹ which provides itemised information by cultural sector. To itemise the PAA details corresponding to the educational activities of the public administration, the *Statistics on Educational Public Expenditure* (MEVT), prepared from budgetary settlements, which include all the expenditure in university investigation, will be used. Once the estimations have been made by type of education using said source and carrying out the adjustments in the PAA⁶², the estimation of the education specifically associated to cultural activities was performed using the *Education Statistics* from the MEVT

Likewise, we should point out that for the estimation of non-market activities it is necessary to complement the National Accounts (Revision 2019) data with specific sources⁶³. For the public administration, based at all times on the framework of national accounts, it is possible to use the *Classification of the Functions of Government* (COFOG), which structures public Expenditure in ten functions:

- **01 General public services**
- 02 Defence
- 03 Public order and safety
- 04 Economic affairs
- 05 Environmental protection
- 06 Housing and community services
- 07 Health
- **08 Recreation, culture and religion**
- **09 Education**
- 10 Social protection

The functions related to culture are 01 General public services, 08 *Recreation, culture and religion* and 09 *Education*. Function 01 encompasses the part of services corresponding to cultural management. Function 08 encompasses as a whole 08.2 *Cultural services* and 08.3 *Broadcasting and publishing services*. Function 09 encompasses the part corresponding to culture-related education.

For each one of them, and for their two-digit breakdown, the expenditure appears subdivided in a series of items, which correspond to national accounts operations, since a fundamental objective of this classification is to present the public accounts data in ESA 2010 national accounts methodology format. The list of operations is included in table 7.3, where the variables used to estimate the aggregates of this project have been highlighted.

⁶¹ Their methodological details and results can be consulted in www.culturaydeporte.gob.es

⁶² It should be noted that the Classification by branches of the NAS differs from the Classification of the Functions of the Government of the CAP in certain aspects such as the expenditure in R&D. In the CAP they are classified according to the purpose of the investigation, so in function 09 Education only the R&D activities regarding education are included, even though they are carried out by educational centers such as universities.

⁶³ In the case of Sector Non-Profit institutions serving households, integrated in the NSI surveys to service sector companies and they will not be subject to separate analysis.

TABLE 7.3. ACCOUNTING OPERATIONS INCLUDED IN THE PUBLIC ADMINISTRATION ACCOUNTS DATA

Current transfers	Capital transfers
Compensation of Employees Intermediate consumption Other taxes on production Subsidies <i>Subsidies on products</i> <i>Other subsidies on production</i> Property income Current taxes on income... payable Social benefits other than social transfers in kind Social transfers in kind: market production purchased Other current transfers <i>Net non-life insurance premiums</i> <i>Current transfers within general government</i> <i>Current international cooperation</i> <i>Miscellaneous current transfers</i> <i>VAT- and GNI-based EU own resources</i> Adjustment for the change in pension entitlements	Gross capital formation Acquisitions less disposals of non-produced assets Capital transfers, payable <i>Capital transfers within general government</i> <i>Investment grants</i> <i>Other capital transfers</i>

These procedures are applied to **each one of the production and generation of income account aggregates** subject to estimation: *Intermediate Consumption at purchase prices*, *Gross Added Value at basic prices* (Employee payment, Other net taxes on production, Gross operating surplus/Mixed income), *Output at basic prices*.

TABLE 7.4. AGGREGATES TO ESTIMATE FROM THE SUPPLY APPROACH.

Intermediate consumption
Gross value added at basic prices
<i>Compensation of Employees</i>
<i>Other net taxes on production</i>
<i>Gross operating surplus/Mixed income</i>
Output at basic prices

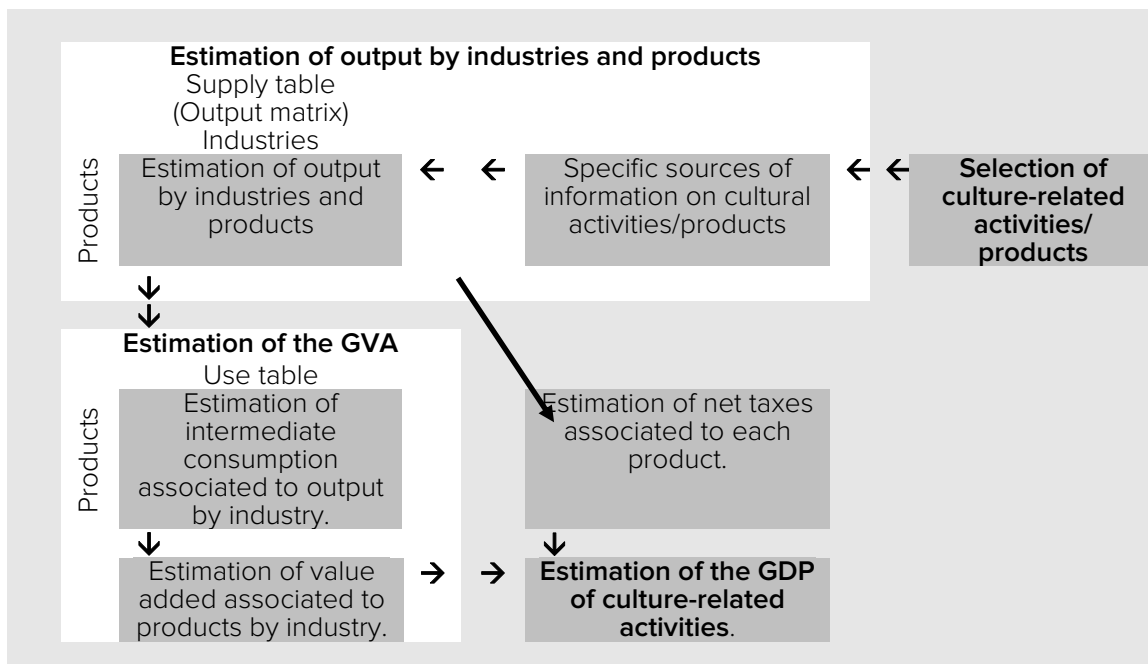
- **Estimation of output corresponding to the selected industries.** The part of the output of the National Accounts industries corresponding to the area of culture is obtained from the information on the complementary sources. The supply table (output matrix) also establishes the distribution of output from each industry by product, which is necessary to evaluate other elements such as taxes on products.
- **Estimation of intermediate consumption associated to output by industries.** It calculates the intermediate consumption corresponding to each cultural output using specific sources or, where applicable, by proportionality hypotheses, assuming the intermediate consumption/output ratio is the same for the entire industry.
- **Estimation of value added by industry.** Once the output values and the intermediate consumption have been calculated in each one of the previous phases, the gross value added at basic prices is obtained by difference. For each one of the cultural industries (and of the intellectual property-related activities) not only the GVA, but also the economic aggregates which comprise the GVA, indicated in heading 4 will be estimated.
- **Estimation of the taxes on products.** The net taxes on products are calculated to achieve an estimation of participation in the GDP. It would be going from a

perspective of *columns* to a perspective of *rows* based on the output matrix (See diagram 7.3).

- **Estimation of the GDP.** Finally, by adding the results of the last two phases we obtain the estimation of the part of the GDP related to the study area.

The following diagram synthetically includes the process described.

DIAGRAM 7.3. METHOD USED IN MEASURING MONETARY MAGNITUDES SUBJECT TO STUDY.



Measurement of the impact of cultural activities must evaluate **job creation capacity** first. Similarly to what has previously been explained for monetary variables, a national accounts approach is followed in order to estimate it.

Although different statistical approaches to cultural employment can be made, it is the national accounts approach which provides a more suitable measurement of the work factor. As previously indicated, objective variables in this area will be considered **total full-time equivalent employment** and its differentiation between employees and non employees.

Heading 4 of this document includes the basic definitions regarding employment as established in the National Accounts methodology according to ESA 2010. We should recall in this regard three of its fundamental aspects, which differentiate it from other employment measurements. In the first place, the fact that it provides estimations regarding jobs involved in obtaining the economy's Gross Domestic Product, irrespective of whether they are performed by people resident in the country or not⁶⁴. As has been indicated, there are conceptual differences in the consideration of employee and non employee⁶⁵. It should also be borne in mind that the indicator that this project provides, job, entails that the same person can be counted as many times as the jobs that he or she holds, whether full or part time or as a main or secondary activity.

⁶⁴ A concept which differs from the concept used by the Economically Active Population Survey, which considers residents to be economically active whether they work inside or outside the country.

⁶⁵ See heading 4.

The fact that they are full time equivalent indicators, although it makes it possible to have a scale closer to the work factor activity in this sector, it must be carefully considered compared with other sources, since it reflects the number of full-time jobs plus the number of part-time jobs weighted by the proportion represented by the average number of hours worked in this group with respect to that observed for full time.

These variables are estimated in a similar way to that used for the estimation of the monetary variables, taking as a framework the estimations provided by National Accounts regarding employment, for each industry where the presence of culture is observed. Whenever possible, it will be considered as complementary information to determine the part of these estimations that belong to the area of study provided by the *Economically Active Population Survey*⁶⁶.

On occasions, when the itemisation is insufficient, the number of jobs provided by the surveys on companies is used as a complementary source, using job characteristic indicators, of the hours worked or proportionality criteria to obtain full-time equivalent job indicators. Exceptionally, as is the case of certain trade activities, where it is necessary to go down to an itemisation level for which there is no precise information, proportionality criteria are used with respect to other already estimated variables.

Finally, in addition to estimating the contribution of culture to the Gross Domestic Product (GDP) at current prices (each year's prices), the contribution of culture to the GDP in real terms or in volume is going to be calculated, i.e. excluding the effect produced by the prices each year in the calculation of said contribution. Hence, a measurement will be made of the GDP culture volume and, also, the volume and price effects can be differentiated in the variation of the contribution of this sector to GDP each year.

To maintain coherence with the Spanish National Accounts (Revision 2019), a temporary series of contributions will be prepared which will be presented as **chained volume indices** with reference year 2015. Thus, the growth of each period will be chained with those of previous years, forming a temporary series of chained volumes, which will be presented under the form of index numbers.

The use of the chained volume measurement methodology presumes that the growth estimation in volumes of an aggregate between t-1 and t will be performed valuing said aggregate with the price levels of t-1 (mobile base). Thus, the price structures will be completely updated in each financial year and the growth estimation will be more accurate. This estimation will form the link from one chain which, after repeating the same process for every year, will determine a temporary series in the form of numerous chained links. It should be noted in any case that this methodology has a drawback: the additivity of the data can only be guaranteed for the base period and the following one (t-1 and t). The calculation of the chained volume indices is based, as with other estimations, on the results provided by National Accounts, calculated using other volume indicators (Industrial Production Index, ...).

⁶⁶ It should be borne in mind that :(1) The concept of employment provided by the Satellite Account on Culture in Spain (SACS) is the Equivalent Employment, which follows the methodology of the National Accounts in Spain and corresponds to the number of full-time equivalent jobs within the economic territory. Consequently, the same person can be counted as many times as the jobs that he or she holds, whether full time or part time or main activity or secondary activity, being estimated its Full-time equivalent employment. This concept differs from that used in the Economically Active Population Survey (EAPS). (2) The concept of employment used in the EAPS, which is used in the area of Cultural Employment at CULTURABase and Cultural Statistics Yearbook, considers the employed people resident in Spain, working inside or outside the country instead of the number of jobs. The exploitation of the Labour Force survey (LFS) in the cultural scope considers the joint standpoint of profession and economic activity. (3) Besides the differences of concept between the two sources, it should be borne in mind that although the breakdown available in the LFS provides personal characteristics which can't be obtained from the SACS such as gender, age, education level, etc, it doesn't provide information of all the activities included in the SACS. In this sense it isn't possible to obtain information of activities such as trade or public administration from the exploitation of the LFS.

8. DISSEMINATION PLAN

8.1 PLANNED CALENDAR

As has been indicated, the essential point of the methodology is to respect the National Accounts figures as reference framework, in order to estimate, from them and from complementary sources, the part corresponding to culture. Consequently, the estimations availability calendar will depend on the availability of results from this source.

Although the first results of this statistical source for a certain year t are available at $t+1$, the National Accounts has estimation calendars which mean that the detail of industries and products is greater the further away it is from the reference date.

Given the need for sufficient itemisations to be able to perform the work planned, it is considered essential to have provisional National Accounts information with an itemisation of 64 industries, to be able to offer provisional estimations. It is necessary for this to use the source and use tables (SUT) of 81 industries y 110 products to provide definitive estimations.

Consequently, at the end of a year t it is expected to have the following estimations:

- First provisional estimations relating to period $t-2$ (P1)
- Second provisional estimations relating to period $t-3$ (P2)
- Definitive estimations for previous periods (D)

The previous forecasts would be conditional upon the availability of National Accounts results from the corresponding period with full itemisations of A64 and SUT respectively in the first half of year t .

The provisional estimations, prepared with incomplete information of industries and products, would refer exclusively to the main study variables, and the method would previously require the projection of absent information for the period in question.

8.2 TABULATION PLAN

The initially planned tabulation plan, as established in the previous section and in those sections relating to study and classification variables, would include the following information⁶⁷:

- Simplified production account of cultural activities

Uses	Resources
<i>Intermediate consumption</i> Gross value added	<i>Output</i>

- Simplified generation of income account of cultural activities

Uses	Resources
<i>Compensation of Employees</i> <i>Other net taxes on production</i> Gross operating surplus/Mixed income	<i>Gross value added</i>

- Contribution of cultural activities to the Gross Domestic Product at market prices by sector and phases.

⁶⁷ Elaborated for both the cultural scope and the area related to intellectual property

- Contribution of cultural activities to the Gross Value Added at basic prices by sector and phases. Values at current prices and chained volume indices
- Contribution of cultural activities to output by sector and phases
- Contribution of cultural activities to compensation of employees by sector and phases
- Contribution to full-time equivalent employment of cultural activities by sector and phases. Total employment and Employees

8.3 DISSEMINATION

The main results are disseminated through the publication “*SATELLITE ACCOUNT ON CULTURE*”, and the cultural statistics database *CULTURABase*, which can both be accessed at www.culturaydeporte.gob.es

ANNEX

ANNEX
SATELLITE ACCOUNT ON CULTURE IN SPAIN

- A.1 Economic activities related to culture according to the National Classification of Economic Activities (CNAE 2009)
- A.2 Products related to culture according to the National Classification of Products by Activity (CPA 2008)
- A.3 Products related to culture according to the National Classification of Products by Activity (CPA 2.1)
- A.4 Economic activities and products related to culture according to CNAE 2009 and CPA 2.1
- A.5 Economic activities classification according to spanish national accounts (Revision 2019) and linking to culture
- A.6 Economic activities classification according to supply and use tables (Revision 2019), equivalence whit CNAE 2009 and linking to culture
- A.7 Products classification according to supply and use tables (Revision 2019), equivalence with CPA 2008 and linking to culture
- A.8 Economic activities linked to culture according to supply and use tables (Revision 2019), correspondence whit class CNAE 2009 and linking to culture
- A.9 Economic activities of education and degrees linked to culture
- A.10 Goods and services related to culture according to the Classification of Individual Consumption by Purpose (ECOICOP)
- A.11 Products related to culture according to the Combined Nomenclature (CN 2017)

Table A.1 ECONOMIC ACTIVITIES RELATED TO CULTURE ACCORDING TO THE NATIONAL CLASSIFICATION OF ECONOMIC ACTIVITIES (CNAE 2009)

(Continues)

Code CNAE 2009	Description	Related to SAC (1)	
18	Printing and reproduction of recorded media	C	O
181	Printing and service activities related to printing	C	O
1811	Printing of newspapers	C	O
1812	Other printing activities (p)	C	O
1813	Pre-press and pre-media services	C	O
1814	Binding and related services	C	O
182	Reproduction of recorded media	C	O
1820	Reproduction of recorded media	C	O
26	Manufacture of computer, electronic and optical products		
2620	Manufacture of computers and peripheral equipment		O
2640	Manufacture of consumer electronics (p) (Includes sound and video receiving, recording and reproduction apparatus)	C	O
2670	Manufacture of optical instruments and photographic equipment (p)	C	O
2680	Manufacture of magnetic and optical media (p) (Unrecorded media for recording)	C	O
32	Other manufacturing		
3212	Manufacture of jewellery and related articles	C	O
3220	Manufacture of musical instruments	C	O
33	Repair and installation of machinery and equipment		
3319	Repair of other equipment (p) (for example musical instruments)	C	O
46	Wholesale trade and commission trade, except of motor vehicles and motorcycles		
461	Wholesale on a fee or contract basis		
4618	Agents specialised in the sale of other particular products (p) (Art and antiques)	C	O
464	Wholesale of household goods		
4643	Wholesale of electrical household appliances (p) (for example television equipment; recorded media)	C	O
4648	Wholesale of watches and jewellery	C	O
4649	Wholesale of other household goods (p) (for example musical instruments)	C	O
4651	Wholesale of computers, computer peripheral equipment and software		O
4652	Wholesale of electronic and telecommunications equipment and parts (p)	C	O
4690	Non-specialised wholesale trade (p)	C	O
47	Retail trade, except of motor vehicles and motorcycles		
471	Retail sale in non-specialised stores		
4719	Other retail sale in non-specialised stores (p)	C	O
4741	Retail sale of computers, peripheral units and software in specialised stores		O
4742	Retail sale of telecommunications equipment in specialised stores	C	O
4743	Retail sale of audio and video equipment in specialised stores	C	O
4759	Retail sale of furniture, lighting equipment and other household articles in specialised stores (p) (Includes musical instruments and scores)	C	O
476	Retail sale of cultural and recreation goods in specialised stores		
4761	Retail sale of books in specialised stores	C	O
4762	Retail sale of newspapers and stationery in specialised stores (p)	C	O
4763	Retail sale of music and video recordings in specialised stores	C	O
477	Retail sale of other goods in specialised stores		
4777	Retail sale of watches and jewellery in specialised stores	C	O
4778	Other retail sale of new goods in specialised stores (p) (Art galleries)	C	O
4779	Retail sale of second-hand goods in stores (p) (Antiques)	C	O
4789	Retail sale via stalls and markets of other goods (p)	C	O
4791	Retail sale via mail order houses or via Internet (p)	C	O
4799	Other retail sale not in stores, stalls or markets (p) (Books)	C	O
58	Publishing activities		
581	Publishing of books, periodicals and other publishing activities		
5811	Book publishing	C	O
5813	Publishing of newspapers	C	O
5814	Publishing of journals and periodicals	C	O
5819	Other publishing activities (p)	C	O
582	Software publishing	C	O
5821	Publishing of computer games	C	O
5829	Other software publishing		O
59	Motion picture, video and television programme production, sound recording and music publishing activities	C	O
591	Motion picture, video and television programme activities	C	O
5912	Motion picture, video and television programme post-production activities	C	O
5914	Motion picture projection activities	C	O
5915	Motion picture and video production activities	C	O
5916	Television programme production activities	C	O
5917	Motion picture and video distribution activities	C	O
5918	Television programme distribution activities	C	O
5920	Sound recording and music publishing activities	C	O

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.1 ECONOMIC ACTIVITIES RELATED TO CULTURE ACCORDING TO THE NATIONAL CLASSIFICATION OF ECONOMIC ACTIVITIES (CNAE 2009)

(Conclusion)

Code CNAE 2009	Description	Related to SAC (1)	
60	Programming and broadcasting activities	C	O
6010	Radio broadcasting	C	O
6020	Television programming and broadcasting activities	C	O
62	Computer programming, consultancy and related activities		
6201	Computer programming activities		O
63	Information service activities		
6312	Web portals		O
6391	News agency activities	C	O
6399	Other information service activities n.e.c.	C	O
71	Architectural and engineering activities; technical testing and analysis		
7111	Architectural activities	C	O
73	Advertising and market research		
7311	Advertising agencies		O
7312	Media representation		O
74	Other professional, scientific and technical activities		
7410	Specialised design activities	C	O
7420	Photographic activities	C	O
7430	Translation and interpretation activities	C	O
7490	Other professional, scientific and technical activities n.e.c. (p) (for example activities of theatrical and artistic agents)	C	O
77	Rental and leasing activities		
7722	Renting of video tapes and disks	C	O
7729	Renting and leasing of other personal and household goods (p) (Includes renting of costumes)	C	O
78	Employment activities		
7810	Activities of employment placement agencies (p) (Activities of casting)	C	O
79	Travel agency, tour operator and other reservation service and related activities		
7990	Other reservation service and related activities (p) (Sales of tickets for the theatre)	C	O
84	Public administration and defence; compulsory social security		
8411	General public administration activities (p)	C	
8412	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security (p)	C	
85	Education		
85 (p)	Related education (2)	C	
8552	Cultural education	C	
90	Creative, arts and entertainment activities	C	O
9001	Performing arts	C	O
9002	Support activities to performing arts	C	O
9003	Artistic creation	C	O
9004	Operation of arts facilities	C	O
91	Libraries, archives, museums and other cultural activities	C	O
9102	Museums activities	C	
9103	Operation of historical sites and buildings	C	
9104	Botanical and zoological gardens and nature reserves activities	C	
9105	Library activities	C	O
9106	Archives activities	C	O
93	Sports activities and amusement and recreation activities		
9329	Other amusement and recreation activities (p) (Includes operation of dance floors and fairs)	C	O
94	Activities of membership organisations		
9499	Activities of other membership organisations n.e.c. (p)	C	O
95	Repair of computers and personal and household goods		
9511	Repair of computers and peripheral equipment		O
9521	Repair of audio and video electrical household goods (p)	C	O

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

(2) See table A.9 of the Annex.

Table A.2 PRODUCTS RELATED TO CULTURE ACCORDING TO THE NATIONAL CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2008)

(Continues)

Code CPA 2008	Description	Related to SAC (1)	
18	Printing and recording services		
18.1	Printing services and services related to printing	C	O
18.11	Newspaper printing services	C	O
18.11.1	Newspaper printing services	C	O
18.11.10	Newspaper printing services	C	O
18.12	Other printing services		
18.12.1	Other printing services		
18.12.12	Printing services for advertising catalogues, prospects, posters and other printed advertising	C	O
18.12.13	Printing services for journals and periodicals, appearing less than four times a week	C	O
18.12.14	Printing services for books, maps, hydrographic or similar charts of all kinds, pictures, designs and photographs, postcards	C	O
18.12.15	Printing services for labels and tags	C	O
18.12.16	Printing services directly onto plastic, glass, metal, wood and ceramics	C	O
18.12.19	Other printing services n.e.c.	C	O
18.13	Pre-press and pre-media services	C	O
18.13.1	Pre-press services	C	O
18.13.10	Pre-press services	C	O
18.13.2	Printing plates or cylinders and other impressed media for use in printing	C	O
18.13.20	Printing plates or cylinders and other impressed media for use in printing	C	O
18.13.3	Ancillary services related to printing	C	O
18.13.30	Ancillary services related to printing	C	O
18.14	Binding and related services	C	O
18.14.1	Binding and related services	C	O
18.14.10	Binding and related services	C	O
18.2	Reproduction services of recorded media	C	O
18.20	Reproduction services of recorded media	C	O
18.20.1	Reproduction services of sound recording	C	O
18.20.10	Reproduction services of sound recording	C	O
18.20.2	Reproduction services of video recording	C	O
18.20.20	Reproduction services of video recording	C	O
18.20.3	Reproduction services of computer programmes	C	O
18.20.30	Reproduction services of computer programmes	C	O
26	Computer, electronic and optical products		
26.2	Computers and peripheral equipment		O
26.20	Computers and peripheral equipment		O
26.20.1	Computing machinery and parts and accessories thereof		O
26.20.11	Portable automatic data processing machines weighing <= 10 kg, such as personal digital assistants and similar computers		O
26.20.12	Point-of-sale terminals, ATMs and similar machines capable of being connected to a data processing machine or network		O
26.20.13	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and an output unit, whether or not combined		O
26.20.14	Digital automatic data processing machines presented in the form of systems		O
26.20.15	Other digital automatic data processing machines, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units		O
26.20.16	Input or output units, whether or not containing storage units in the same housing		O
26.20.17	Monitors and projectors, principally used in an automatic data processing system		O
26.20.18	Units performing two or more of the following functions: printing, scanning, copying, faxing		O
26.20.2	Storage units and other storage devices		O
26.20.21	Storage units		O
26.20.22	Solid-state non-volatile storage devices		O
26.20.3	Other units of automatic data processing machines		O
26.20.30	Other units of automatic data processing machines		O
26.20.4	Parts and accessories of computing machines		O
26.20.40	Parts and accessories of computing machines		O
26.20.9	Computers and peripheral equipment manufacturing services; sub-contracted operations as part of manufacturing of computers and peripheral equipment		O
26.20.91	Computers and peripheral equipment manufacturing services		O
26.20.99	Sub-contracted operations as part of manufacturing of computers and peripheral equipment		O
26.4	Consumer electronics		
26.40	Consumer electronics		
26.40.1	Radio broadcast receivers	C	O
26.40.11	Radio broadcast receivers (except for cars), capable of operating without an external source of power	C	O
26.40.12	Radio broadcast receivers not capable of operating without an external source of power	C	O
26.40.2	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	C	O
26.40.20	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	C	O
26.40.3	Apparatus for sound and video recording and reproducing	C	O

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.2 PRODUCTS RELATED TO CULTURE ACCORDING TO THE NATIONAL CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2008)

(Continues)

Code CPA 2008	Description	Related to SAC (1)	
26.40.31	Turntables, record-players, cassette-players and other sound reproducing apparatus	C	O
26.40.32	Magnetic tape recorders and other sound recording apparatus	C	O
26.40.33	Video camera recorders and other video recording or reproducing apparatus	C	O
26.40.34	Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system	C	O
26.40.4	Microphones, loudspeakers, reception apparatus for radio-telephony or telegraphy		
26.40.41	Microphones and stands thereof	C	O
26.40.42	Loudspeakers; headphones, earphones and combined microphone/speaker sets	C	O
26.40.5	Parts of sound and video equipment	C	O
26.40.51	Parts and accessories of sound and video equipment	C	O
26.40.52	Parts of radio receivers and transmitters	C	O
26.40.6	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display	C	O
26.40.60	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display	C	O
26.40.9	Sub-contracted operations as part of manufacturing of consumer electronics	C	O
26.40.99	Sub-contracted operations as part of manufacturing of consumer electronics	C	O
26.7	Optical instruments and photographic equipment		
26.70	Optical instruments and photographic equipment		
26.70.1	Photographic equipment and parts thereof	C	O
26.70.11	Objective lenses for cameras, projectors or photographic enlargers or reducers	C	O
26.70.12	Cameras for preparing printing plates or cylinders; cameras for recording documents on microfilm, microfiche and the like	C	O
26.70.13	Digital cameras	C	O
26.70.14	Instant print cameras and other cameras	C	O
26.70.15	Cinematographic cameras	C	O
26.70.16	Cinematographic projectors; slide projectors; other image projectors	C	O
26.70.17	Flashlights; photographic enlargers; apparatus for photographic laboratories; negatoscopes, projection screens	C	O
26.70.18	Microfilm, microfiche or other microform readers	C	O
26.70.19	Parts and accessories of photographic equipment	C	O
26.70.9	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment	C	O
26.70.99	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment	C	O
26.8	Magnetic and optical media		
26.80	Magnetic and optical media		
26.80.1	Magnetic and optical media		
26.80.11	Magnetic media, not recorded, except cards with a magnetic stripe	C	O
26.80.12	Optical media, not recorded	C	O
26.80.13	Other recording media, including matrices and masters for the production of disks	C	O
26.80.9	Sub-contracted operations as part of manufacturing of magnetic and optical media	C	O
26.80.99	Sub-contracted operations as part of manufacturing of magnetic and optical media	C	O
32	Other manufactured goods		
32.1	Jewellery, bijouterie and related articles		
32.12	Jewellery and related articles	C	O
32.12.1	Jewellery and related articles	C	O
32.12.11	Cultured pearls, precious or semi-precious stones, including synthetic or reconstructed, worked but not set	C	O
32.12.12	Industrial diamonds, worked; dust and powder of natural or synthetic precious or semiprecious stones	C	O
32.12.13	Articles of jewellery and parts thereof; articles of goldsmiths' or silversmiths' wares and parts thereof	C	O
32.12.14	Other articles of precious metal; articles of natural or cultured pearls, precious or semiprecious stones	C	O
32.12.9	Sub-contracted operations as part of manufacturing of jewellery and related articles	C	O
32.12.99	Sub-contracted operations as part of manufacturing of jewellery and related articles	C	O
32.2	Musical instruments	C	O
32.20	Musical instruments	C	O
32.20.1	Pianos, organs and other string and wind musical instruments, keyboards; metronomes, tuning forks; mechanisms for musical boxes	C	O
32.20.11	Pianos and other keyboard stringed musical instruments	C	O
32.20.12	Other string musical instruments	C	O
32.20.13	Keyboard pipe organs, harmoniums and similar instruments; accordions and similar instruments; mouth organs; wind instruments	C	O
32.20.14	Musical or keyboard instruments, the sound of which is produced, or must be amplified, electrically	C	O
32.20.15	Other musical instruments	C	O
32.20.16	Metronomes, tuning forks and pitch pipes; mechanisms for musical boxes; musical instrument strings	C	O
32.20.2	Parts and accessories of musical instruments	C	O
32.20.20	Parts and accessories of musical instruments	C	O
32.20.9	Sub-contracted operations as part of manufacturing of musical instruments	C	O
32.20.99	Sub-contracted operations as part of manufacturing of musical instruments	C	O
33	Repair and installation services of machinery and equipment		
33.1	Repair services of fabricated metal products, machinery and equipment		
33.19	Repair services of other equipment	C	O
33.19.1	Repair services of other equipment	C	O
33.19.10	Repair services of other equipment	C	O

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.2 PRODUCTS RELATED TO CULTURE ACCORDING TO THE NATIONAL CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2008)

(Continues)

Code CPA 2008	Description	Related to SAC (1)	
46	Wholesale trade and commission trade services, except of motor vehicles and motorcycles		
46.1	Wholesale trade services on a fee or contract basis		
46.18	Wholesale trade services on a fee or contract basis of other particular products		
46.18.1	Wholesale trade services on a fee or contract basis of other particular products		
46.18.19	Wholesale trade services on a fee or contract basis of other particular products n.e.c.	C	O
46.4	Wholesale trade services of household goods		
46.43	Wholesale trade services of electrical household appliances	C	O
46.43.1	Wholesale trade services of electrical household appliances	C	O
46.43.11	Wholesale trade services of electrical household appliances, except radio, television and photographic goods	C	O
46.43.12	Wholesale trade services of radio, television, video and DVD equipment	C	O
46.43.13	Wholesale trade services of records, audio and video tapes, CDs and DVDs (except blank tapes)	C	O
46.43.14	Wholesale trade services of photographic and optical goods	C	O
46.48	Wholesale trade services of watches and jewellery	C	O
46.48.1	Wholesale trade services of watches and jewellery	C	O
46.48.10	Wholesale trade services of watches and jewellery	C	O
46.49	Wholesale trade services of other household goods		
46.49.2	Wholesale trade services of books, magazines and stationery		
46.49.21	Wholesale trade services of books	C	O
46.49.22	Wholesale trade services of magazines and newspapers	C	O
46.49.3	Wholesale trade services of other consumer goods		
46.49.31	Wholesale trade services of musical instruments	C	O
46.49.36	Wholesale trade services of souvenirs and arts	C	O
46.49.39	Wholesale trade services of other consumer goods n.e.c.	C	O
46.5	Wholesale trade services of information and communication equipment		
46.51	Wholesale trade services of computers, computer peripheral equipment and software		O
46.51.1	Wholesale trade services of computers, computer peripheral equipment and software		O
46.51.10	Wholesale trade services of computers, computer peripheral equipment and software		O
46.52	Wholesale trade services of electronic and telecommunications equipment and parts		
46.52.1	Wholesale trade services of electronic and telecommunications equipment and parts		
46.52.13	Wholesale trade services of blank audio and video tapes and diskettes, magnetic and optical disks CDs and DVDs	C	O
46.9	Non-specialised wholesale trade services	C	O
46.90	Non-specialised wholesale trade services	C	O
46.90.1	Non-specialised wholesale trade services	C	O
46.90.10	Non-specialised wholesale trade services	C	O
47	Retail trade services, except of motor vehicles and motorcycles		
47.00.3	Retail trade services of information and communication equipment		
47.00.31	Retail trade services of computers, peripheral units and software		O
47.00.32	Retail trade services of telecommunications equipment	C	O
47.00.33	Retail trade services of audio and video equipment	C	O
47.00.5	Retail trade services of household articles		
47.00.58	Retail trade services of musical instruments and music scores	C	O
47.00.6	Retail trade services of cultural and recreational goods		
47.00.61	Retail trade services of books	C	O
47.00.62	Retail trade services of newspapers and magazines	C	O
47.00.64	Retail trade services of music and video recordings	C	O
47.00.69	Retail trade services of souvenirs and arts	C	O
47.00.8	Retail trade services of automotive fuel and other new goods n.e.c.		
47.00.82	Retail trade services of watches and jewellery	C	O
47.00.83	Retail trade services of photographic, optical and precision equipment, services of opticians	C	O
47.00.9	Retail trade services of antiques and second-hand goods	C	O
47.00.91	Retail trade services of antiques	C	O
47.00.92	Retail trade services of second-hand books	C	O
47.00.99	Retail trade services of other second-hand goods	C	O
58	Publishing services		
58.1	Publishing services of books, periodicals and other publishing services		
58.11	Book publishing services	C	O
58.11.1	Printed books	C	O
58.11.11	Printed educational textbooks	C	O
58.11.12	Printed professional, technical and scholarly books	C	O
58.11.13	Printed children books	C	O
58.11.14	Printed dictionaries and encyclopaedias	C	O
58.11.15	Printed atlases and other books with maps	C	O
58.11.16	Printed maps and hydrographic or similar charts, other than in book form	C	O
58.11.19	Other printed books, brochures, leaflets and the like	C	O
58.11.2	Books on disk, tape or other physical media	C	O
58.11.20	Books on disk, tape or other physical media	C	O
58.11.3	On-line books	C	O
58.11.30	On-line books	C	O

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Table A.2 PRODUCTS RELATED TO CULTURE ACCORDING TO THE NATIONAL CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2008)

(Continues)

Code CPA 2008	Description	Related to SAC (1)	
58.11.4	Advertising space in books	C	O
58.11.41	Advertising space in books, printed	C	O
58.11.42	Advertising space in books, electronic	C	O
58.11.5	Publishing of books on a fee or contract basis	C	O
58.11.50	Publishing of books on a fee or contract basis	C	O
58.11.6	Licensing services for books	C	O
58.11.60	Licensing services for books	C	O
58.13	Publishing services of newspapers	C	O
58.13.1	Printed newspapers	C	O
58.13.10	Printed newspapers	C	O
58.13.2	On-line newspapers	C	O
58.13.20	On-line newspapers	C	O
58.13.3	Advertising space in newspapers	C	O
58.13.31	Advertising space in newspapers, printed	C	O
58.13.32	Advertising space in newspapers, electronic	C	O
58.14	Publishing services of journals and periodicals	C	O
58.14.1	Printed journals and periodicals	C	O
58.14.11	Printed general interest journals and periodicals	C	O
58.14.12	Printed business, professional and academic journals and periodicals	C	O
58.14.19	Other printed journals and periodicals	C	O
58.14.2	On-line journals and periodicals	C	O
58.14.20	On-line journals and periodicals	C	O
58.14.3	Advertising space in journals and periodicals	C	O
58.14.31	Advertising space in journals and periodicals, printed	C	O
58.14.32	Advertising space in journals and periodicals, electronic	C	O
58.14.4	Licensing services for journals and periodicals	C	O
58.14.40	Licensing services for journals and periodicals	C	O
58.19	Other publishing services		
58.19.1	Other printed matter publishing services		
58.19.11	Printed postcards, cards bearing greetings and the like	C	O
58.19.12	Printed pictures, designs and photographs	C	O
58.19.13	Printed transfers (decalcomanias), calendars	C	O
58.19.15	Printed trade advertising material, commercial catalogues and the like	C	O
58.19.19	Other printed matter	C	O
58.19.2	Other on-line content	C	O
58.19.21	On-line adult content	C	O
58.19.29	Other on-line content n.e.c.	C	O
58.19.3	Licensing services for other printed matter	C	O
58.19.30	Licensing services for other printed matter	C	O
58.2	Software publishing services	C	O
58.21	Publishing services of computer games	C	O
58.21.1	Computer games, packaged	C	O
58.21.10	Computer games, packaged	C	O
58.21.2	Computer games downloads	C	O
58.21.20	Computer games downloads	C	O
58.21.3	On-line games	C	O
58.21.30	On-line games	C	O
58.21.4	Licensing services for the right to use computer games	C	O
58.21.40	Licensing services for the right to use computer games	C	O
58.29	Other software publishing services		O
58.29.1	Systems software, packaged		O
58.29.11	Operating systems, packaged		O
58.29.12	Network software, packaged		O
58.29.13	Database management software, packaged		O
58.29.14	Development tools and programming languages software, packaged		O
58.29.2	Application software, packaged		O
58.29.21	General business productivity and home use applications, packaged		O
58.29.29	Other application software, packaged		O
58.29.3	Software downloads		O
58.29.31	System software downloads		O
58.29.32	Application software downloads		O
58.29.4	On-line software		O
58.29.40	On-line software		O
58.29.5	Licensing services for the right to use computer software		O
58.29.50	Licensing services for the right to use computer software		O

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Table A.2 PRODUCTS RELATED TO CULTURE ACCORDING TO THE NATIONAL CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2008)

(Continues)

Code CPA 2008	Description	Related to SAC (1)	
59	<i>Motion picture, video and television programme production services, sound recording and music publishing</i>	C	O
59.1	Motion picture, video and television programme services	C	O
59.11	Motion picture, video and television programme production services	C	O
59.11.1	Production services of motion picture, video and television programmes	C	O
59.11.11	Motion picture production services	C	O
59.11.12	Promotional or advertisement motion picture and video production services	C	O
59.11.13	Other television programme production services	C	O
59.11.2	Motion picture, video and television programme products	C	O
59.11.21	Motion picture, video and television programme originals	C	O
59.11.22	Cinematographic film	C	O
59.11.23	Films and other video content on disk, tape or other physical media	C	O
59.11.24	Films and other video downloads	C	O
59.11.3	Sale of advertising space or time in motion picture, video and television products	C	O
59.11.30	Sale of advertising space or time in motion picture, video and television products	C	O
59.12	Motion picture, video and television programme post-production services	C	O
59.12.1	Motion picture, video and television programme post-production services	C	O
59.12.11	Audio-visual editing services	C	O
59.12.12	Transfers and duplication of masters services	C	O
59.12.13	Colour correction and digital restoration services	C	O
59.12.14	Visual effects services	C	O
59.12.15	Animation services	C	O
59.12.16	Captioning, titling and subtitling services	C	O
59.12.17	Sound editing and design services	C	O
59.12.19	Other motion picture, video and television programme post-production services	C	O
59.13	Motion picture, video and television programme distribution services	C	O
59.13.1	Motion picture, video and television programme licensing and distribution services	C	O
59.13.11	Licensing services for film rights and their revenues	C	O
59.13.12	Other motion picture, video and television programme distribution services	C	O
59.14	Motion picture projection services	C	O
59.14.1	Motion picture projection services	C	O
59.14.10	Motion picture projection services	C	O
59.2	Sound recording and music publishing services	C	O
59.20	Sound recording and music publishing services	C	O
59.20.1	Sound recording and live recording services; sound recording originals	C	O
59.20.11	Sound recording services	C	O
59.20.12	Live recording services	C	O
59.20.13	Sound recording originals	C	O
59.20.2	Radio programme production services	C	O
59.20.21	Radio programme production services	C	O
59.20.22	Radio programme originals	C	O
59.20.3	Music publishing services	C	O
59.20.31	Printed music	C	O
59.20.32	Electronic scores	C	O
59.20.33	Musical audio disks, tapes or other physical media	C	O
59.20.34	Other audio disks and tapes	C	O
59.20.35	Music downloads	C	O
59.20.4	Licensing services for the right to use acoustic originals	C	O
59.20.40	Licensing services for the right to use acoustic originals	C	O
60	<i>Programming and broadcasting services</i>	C	O
60.1	Radio broadcasting services	C	O
60.10	Radio broadcasting services	C	O
60.10.1	Radio broadcasting services; broadcast originals	C	O
60.10.11	Radio broadcasting services	C	O
60.10.12	Radio broadcasting originals	C	O
60.10.2	Radio channel programmes	C	O
60.10.20	Radio channel programmes	C	O
60.10.3	Radio advertising time	C	O
60.10.30	Radio advertising time	C	O
60.2	Television programming and broadcasting services; broadcasting originals	C	O
60.20	Television programming and broadcasting services; broadcasting originals	C	O
60.20.1	Television programming and broadcasting services	C	O
60.20.11	On-line television programming and broadcasting services, except by subscription	C	O
60.20.12	Other television programming and broadcasting services, except by subscription	C	O
60.20.13	On-line television subscription programming and broadcasting services	C	O
60.20.14	Other television subscription programming and broadcasting services	C	O

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Table A.2 PRODUCTS RELATED TO CULTURE ACCORDING TO THE NATIONAL CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2008)

(Continues)

Code CPA 2008	Description	Related to SAC (1)	
60.20.2	Television broadcasting originals	C	O
60.20.20	Television broadcasting originals	C	O
60.20.3	Television channel programmes	C	O
60.20.31	Television channel programmes, except for subscription television	C	O
60.20.32	Subscription television channel programmes	C	O
60.20.4	Television advertising time	C	O
60.20.40	Television advertising time	C	O
62	Computer programming, consultancy and related services		
62.0	Computer programming, consultancy and related services		
62.01	Computer programming services		O
62.01.1	IT design and development services		O
62.01.11	IT design and development services for applications		O
62.01.12	IT design and development services for networks and systems		O
62.01.2	Software originals		O
62.01.21	Computer games software originals		O
62.01.29	Other software originals		O
63			
63.1	Data processing, hosting and related services; web portals		
63.12	Web portal content		O
63.12.1	Web portal content		O
63.12.10	Web portal content		O
63.9	Other information services	C	O
63.91	News agency services	C	O
63.91.1	News agency services	C	O
63.91.11	News agency services to newspapers and periodicals	C	O
63.91.12	News agency services to audio-visual media	C	O
63.99	Other information services n.e.c.	C	O
63.99.1	Information services n.e.c.	C	O
63.99.10	Information services n.e.c.	C	O
63.99.2	Original compilations of facts/information	C	O
63.99.20	Original compilations of facts/information	C	O
71	Architectural and engineering services; technical testing and analysis services		
71.1	Architectural and engineering services and related technical consulting services		
71.11	Architectural services	C	O
71.11.1	Plans and drawings for architectural purposes	C	O
71.11.10	Plans and drawings for architectural purposes	C	O
71.11.2	Architectural services for buildings		
71.11.23	Historical restoration architectural services	C	O
71.11.24	Architectural advisory services	C	O
71.11.4	Landscape architectural services and architectural advisory services	C	O
71.11.41	Landscape architectural services	C	O
71.11.42	Landscape architectural advisory services	C	O
73	Advertising and market research services		
73.1	Advertising services		O
73.11	Services provided by advertising agencies		O
73.11.1	Services provided by advertising agencies		O
73.11.11	Full service advertising services		O
73.11.12	Direct marketing and direct mailing services		O
73.11.13	Advertising design and concept development services		O
73.11.19	Other advertising services		O
73.12	Media representation services		O
73.12.1	Sale of advertising space or time on a fee or contract basis		O
73.12.11	Sale of advertising space on a fee or contract basis in print media		O
73.12.12	Sale of TV/radio advertising space or time on a fee or contract basis		O
73.12.13	Sale of Internet advertising space or time on a fee or contract basis		O
73.12.14	Sale of events related advertising		O
73.12.19	Other sale of advertising space or time on a fee or contract basis		O
73.12.2	Re-sale of advertising space or time on a fee or contract basis		O
73.12.20	Re-sale of advertising space or time on a fee or contract basis		O
74	Other professional, scientific and technical services		
74.1	Specialised design services	C	O
74.10	Specialised design services	C	O
74.10.1	Interior, industrial and other specialised design services	C	O
74.10.11	Interior design services	C	O
74.10.12	Industrial design services	C	O
74.10.19	Other specialised design services	C	O

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Table A.2 PRODUCTS RELATED TO CULTURE ACCORDING TO THE NATIONAL CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2008)

(Continues)

Code CPA 2008	Description	Related to SAC (1)	
74.10.2	Design originals	C	O
74.10.20	Design originals	C	O
74.2	Photographic services	C	O
74.20	Photographic services	C	O
74.20.1	Photographic plates and film, other than cinematographic, exposed	C	O
74.20.11	Photographic plates and film, exposed but not developed	C	O
74.20.12	Photographic plates and film, exposed and developed, for offset reproduction	C	O
74.20.19	Other photographic plates and film, exposed and developed	C	O
74.20.2	Specialised photography services	C	O
74.20.21	Portrait photography services	C	O
74.20.22	Advertising and related photography services	C	O
74.20.23	Event photography and event videography services	C	O
74.20.24	Aerial photography services	C	O
74.20.29	Other specialised photography services	C	O
74.20.3	Other photographic services	C	O
74.20.31	Photography processing services	C	O
74.20.32	Restoration and retouching services of photography	C	O
74.20.39	Other photographic services, n.e.c.	C	O
74.3	Translation and interpretation services	C	O
74.30	Translation and interpretation services	C	O
74.30.1	Translation and interpretation services	C	O
74.30.11	Translation services	C	O
74.30.12	Interpretation services	C	O
74.9	Other professional, scientific and technical services n.e.c.		
74.90	Other professional, scientific and technical services n.e.c.		
74.90.2	Other professional, technical and business services n.e.c.	C	O
74.90.20	Other professional, technical and business services n.e.c.	C	O
77	Rental and leasing services		
77.2	Rental and leasing services of personal and household goods		
77.22	Rental services of video tapes and disks	C	O
77.22.1	Rental services of video tapes and disks	C	O
77.22.10	Rental services of video tapes and disks	C	O
77.29	Rental and leasing services of other personal and household goods		
77.29.1	Rental and leasing services of other personal and household goods		
77.29.11	Rental and leasing services of televisions, radios, video cassette recorders and related equipment and accessories	C	O
77.29.13	Rental and leasing services of musical instruments	C	O
77.29.19	Rental and leasing services of other personal and household goods n.e.c.	C	O
78	Employment services		
78.1	Services provided by employment placement agencies		
78.10	Services provided by employment placement agencies		
78.10.1	Services provided by employment placement agencies		
78.10.12	Permanent placement services, other than executive search services	C	O
79	Travel agency, tour operator and other reservation services and related services		
79.9	Other reservation services and related services		
79.90	Other reservation services and related services		
79.90.3	Other reservation services n.e.c.		
79.90.39	Reservation services for event tickets, entertainment and recreational services and other reservation services n.e.c.	C	O
84	Public administration and defence services; compulsory social security services		
84.1	Administration services of the State		
84.11	General public administration services		
84.11.1	General (overall) public services		
84.11.19	Other general (overall) public services	C	
84.12	Administrative services for the regulation of health care, education, cultural services and other social services, excluding social security		
84.12.1	Administrative services for the regulation of health care, education, cultural services and other social services excluding social security		
84.12.14	Administrative recreational, cultural and religious services	C	
85	Education services		
85.3	Secondary education services		
85.31	General secondary education services (p)	C	
85.32	Technical and vocational secondary education services (p)	C	
85.4	Higher education services		
85.41	Post-secondary non-tertiary education services (p)	C	
85.42	Tertiary education services (p)	C	

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Table A.2 PRODUCTS RELATED TO CULTURE ACCORDING TO THE NATIONAL CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2008)

		<i>(Conclusion)</i>
Code CPA 2008	Description	Related to SAC (1)
85.5	Other education services	
85.52	Cultural education services	C
85.52.1	Cultural education services	C
85.52.11	Dancing schools and dance instructors services	C
85.52.12	Music schools and music instructors services	C
85.52.13	Fine arts schools and arts instruction services	C
85.52.19	Other cultural education services	C
85.59	Other education services n.e.c.	
85.59.1	Other education services n.e.c.	
85.59.12	IT school services	C
85.59.13	Education services n.e.c.	C
90	Creative, arts and entertainment services	C O
90.0	Creative, arts and entertainment services	C O
90.01	Services of performing artists	C O
90.01.1	Services of performing artists	C O
90.01.10	Services of performing artists	C O
90.02	Support services to performing arts	C O
90.02.1	Support services to performing arts	C O
90.02.11	Performing arts event production and presentation services	C O
90.02.12	Performing arts event promotion and organisation services	C O
90.02.19	Other performing arts support services	C O
90.03	Artistic creation	C O
90.03.1	Artistic creation	C O
90.03.11	Services provided by authors, composers, sculptors and other artists, except performing artists	C O
90.03.12	Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors	C O
90.03.13	Original works of painters, graphical artists and sculptors	C O
90.04	Arts facility operation services	C O
90.04.1	Arts facility operation services	C O
90.04.10	Arts facility operation services	C O
91	Library, archive, museum and other cultural services	C O
91.0	Library, archive, museum and other cultural services	C O
91.01	Library and archive services	C O
91.01.1	Library and archive services	C O
91.01.11	Library services	C O
91.01.12	Archive services	C O
91.02	Museum services	C
91.02.1	Museum operation services	C
91.02.10	Museum operation services	C
91.02.2	Museum collections	C
91.02.20	Museum collections	C
91.03	Operation services of historical sites and buildings and similar visitor attractions	C
91.03.1	Operation services of historical sites and buildings and similar visitor attractions	C
91.03.10	Operation services of historical sites and buildings and similar visitor attractions	C
91.04	Botanical and zoological garden services and nature reserve services	C
91.04.1	Botanical and zoological garden services and nature reserve services	C
91.04.11	Botanical and zoological garden services	C
91.04.12	Nature reserves services, including wildlife preservation services	C
93	Sporting services and amusement and recreation services	
93.2	Amusement and recreation services	
93.29	Other amusement and recreation services	
93.29.1	Other recreational services n.e.c.	
93.29.19	Miscellaneous recreational services n.e.c.	C O
94	Services furnished by membership organisations	
94.9	Services furnished by other membership organisations	
94.99	Services furnished by other membership organisations n.e.c.	
94.99.1	Services (except grant-giving services) furnished by other membership organisations n.e.c.	
94.99.16	Services provided by cultural and recreational associations	C O
95	Repair services of computers and personal and household goods	
95.1	Repair services of computers and communication equipment	
95.11	Repair services of computers and peripheral equipment	O
95.11.1	Repair services of computers and peripheral equipment	O
95.11.10	Repair services of computers and peripheral equipment	O
95.2	Repair services of personal and household goods	
95.21	Repair services of audio and video electronic household goods	C O
95.21.1	Repair services of audio and video electronic household goods	C O
95.21.10	Repair services of audio and video electronic household goods	C O

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Table A.3 PRODUCTS RELATED TO CULTURE ACCORDING TO THE CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2.1)

(Continues)

Code CPA 2.1	Description	Related to SAC (1)	
18	Printing and recording services		
18.1	Printing services and services related to printing	C	O
18.11	Newspaper printing services	C	O
18.11.1	Newspaper printing services	C	O
18.11.10	Newspaper printing services	C	O
18.12	Other printing services		
18.12.1	Other printing services		
18.12.12	Printing services for advertising catalogues, prospects, posters and other printed advertising	C	O
18.12.13	Printing services for journals and periodicals, appearing less than four times a week	C	O
18.12.14	Printing services for books, maps, hydrographic or similar charts of all kinds, pictures, designs and photographs, postcards	C	O
18.12.15	Printing services for labels and tags	C	O
18.12.16	Printing services directly onto materials other than paper	C	O
18.12.19	Other printing services n.e.c.	C	O
18.13	Pre-press and pre-media services	C	O
18.13.1	Pre-press services	C	O
18.13.10	Pre-press services	C	O
18.13.2	Printing plates or cylinders and other impressed media for use in printing	C	O
18.13.20	Printing plates or cylinders and other impressed media for use in printing	C	O
18.13.3	Ancillary services related to printing	C	O
18.13.30	Ancillary services related to printing	C	O
18.14	Binding and related services	C	O
18.14.1	Binding and related services	C	O
18.14.10	Binding and related services	C	O
18.2	Reproduction services of recorded media	C	O
18.20	Reproduction services of recorded media	C	O
18.20.1	Reproduction services of sound recording	C	O
18.20.10	Reproduction services of sound recording	C	O
18.20.2	Reproduction services of video recording	C	O
18.20.20	Reproduction services of video recording	C	O
18.20.3	Reproduction services of computer programmes	C	O
18.20.30	Reproduction services of computer programmes	C	O
26	Computer, electronic and optical products		
26.2	Computers and peripheral equipment		O
26.20	Computers and peripheral equipment		O
26.20.1	Computing machinery and parts and accessories thereof		O
26.20.11	Portable automatic data processing machines weighing <= 10 kg, such as personal digital assistants and similar computers		O
26.20.12	Point-of-sale terminals, ATMs and similar machines capable of being connected to a data processing machine or network		O
26.20.13	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and an output unit, whether or not combined		O
26.20.14	Digital automatic data processing machines presented in the form of systems		O
26.20.15	Other digital automatic data processing machines, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units		O
26.20.16	Input or output units, whether or not containing storage units in the same housing		O
26.20.17	Monitors and projectors, principally used in an automatic data processing system		O
26.20.18	Units performing two or more of the following functions: printing, scanning, copying, faxing		O
26.20.2	Storage units and other storage devices		O
26.20.21	Storage units		O
26.20.22	Solid-state non-volatile storage devices		O
26.20.3	Other units of automatic data processing machines		O
26.20.30	Other units of automatic data processing machines		O
26.20.4	Parts and accessories of computing machines		O
26.20.40	Parts and accessories of computing machines		O
26.20.9	Computers and peripheral equipment manufacturing services; sub-contracted operations as part of manufacturing of computers and peripheral equipment		O
26.20.91	Computers and peripheral equipment manufacturing services		O
26.20.99	Sub-contracted operations as part of manufacturing of computers and peripheral equipment		O
26.4	Consumer electronics		
26.40	Consumer electronics		
26.40.1	Radio broadcast receivers	C	O
26.40.11	Radio broadcast receivers (except for cars), capable of operating without an external source of power	C	O
26.40.12	Radio broadcast receivers not capable of operating without an external source of power	C	O

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Table A.3 PRODUCTS RELATED TO CULTURE ACCORDING TO THE CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2.1)

(Continues)

Code CPA 2.1	Description	Related to SAC (1)	
26.40.2	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	C	O
26.40.20	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	C	O
26.40.3	Apparatus for sound and video recording and reproducing	C	O
26.40.31	Turntables, record-players, cassette-players and other sound reproducing apparatus	C	O
26.40.32	Magnetic tape recorders and other sound recording apparatus	C	O
26.40.33	Video camera recorders and other video recording or reproducing apparatus	C	O
26.40.34	Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system	C	O
26.40.4	Microphones, loudspeakers, reception apparatus for radio-telephony or telegraphy		
26.40.41	Microphones and stands thereof	C	O
26.40.42	Loudspeakers; headphones, earphones and combined microphone/speaker sets	C	O
26.40.5	Parts of sound and video equipment	C	O
26.40.51	Parts and accessories of sound and video equipment	C	O
26.40.52	Parts of radio receivers and transmitters	C	O
26.40.6	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display	C	O
26.40.60	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display	C	O
26.40.9	Sub-contracted operations as part of manufacturing of consumer electronics	C	O
26.40.99	Sub-contracted operations as part of manufacturing of consumer electronics	C	O
26.7	Optical instruments and photographic equipment		
26.70	Optical instruments and photographic equipment		
26.70.1	Photographic equipment and parts thereof	C	O
26.70.11	Objective lenses for cameras, projectors or photographic enlargers or reducers	C	O
26.70.12	Cameras for preparing printing plates or cylinders; cameras for recording documents on microfilm, microfiche and the like	C	O
26.70.13	Digital cameras	C	O
26.70.14	Instant print cameras and other cameras	C	O
26.70.15	Cinematographic cameras	C	O
26.70.16	Cinematographic projectors	C	O
26.70.19	Other photographic equipment; parts and accessories of photographic equipment	C	O
26.70.9	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment	C	O
26.70.99	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment	C	O
26.8	Magnetic and optical media		
26.80	Magnetic and optical media		
26.80.1	Magnetic and optical media		
26.80.11	Magnetic media, not recorded, except cards with a magnetic stripe	C	O
26.80.12	Optical media, not recorded	C	O
26.80.13	Other recording media, including matrices and masters for the production of disks	C	O
26.80.9	Sub-contracted operations as part of manufacturing of magnetic and optical media	C	O
26.80.99	Sub-contracted operations as part of manufacturing of magnetic and optical media	C	O
32	Other manufactured goods		
32.1	Jewellery, bijouterie and related articles		
32.12	Jewellery and related articles	C	O
32.12.1	Jewellery and related articles	C	O
32.12.11	Cultured pearls, precious or semi-precious stones, including synthetic or reconstructed, worked but not set	C	O
32.12.12	Industrial diamonds, worked; dust and powder of natural or synthetic precious or semiprecious stones	C	O
32.12.13	Articles of jewellery and parts thereof; articles of goldsmiths' or silversmiths' wares and parts thereof	C	O
32.12.14	Other articles of precious metal; articles of natural or cultured pearls, precious or semiprecious stones	C	O
32.12.9	Sub-contracted operations as part of manufacturing of jewellery and related articles	C	O
32.12.99	Sub-contracted operations as part of manufacturing of jewellery and related articles	C	O
32.2	Musical instruments	C	O
32.20	Musical instruments	C	O
32.20.1	Pianos, organs and other string and wind musical instruments, keyboards; metronomes, tuning forks; mechanisms for musical boxes	C	O
32.20.11	Pianos and other keyboard stringed musical instruments	C	O
32.20.12	Other string musical instruments	C	O
32.20.13	Keyboard pipe organs, harmoniums and similar instruments; accordions and similar instruments; mouth organs; wind instruments	C	O
32.20.14	Musical or keyboard instruments, the sound of which is produced, or must be amplified, electrically	C	O
32.20.15	Other musical instruments	C	O
32.20.16	Metronomes, tuning forks and pitch pipes; mechanisms for musical boxes; musical instrument strings	C	O
32.20.2	Parts and accessories of musical instruments	C	O
32.20.20	Parts and accessories of musical instruments	C	O
32.20.9	Sub-contracted operations as part of manufacturing of musical instruments	C	O
32.20.99	Sub-contracted operations as part of manufacturing of musical instruments	C	O
33	Repair and installation services of machinery and equipment		
33.1	Repair services of fabricated metal products, machinery and equipment		
33.19	Repair services of other equipment	C	O
33.19.1	Repair services of other equipment	C	O
33.19.10	Repair services of other equipment	C	O

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Table A.3 PRODUCTS RELATED TO CULTURE ACCORDING TO THE CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2.1)

(Continues)

Code CPA 2.1	Description	Related to SAC (1)	
46	Wholesale trade and commission trade services, except of motor vehicles and motorcycles		
46.1	Wholesale trade services on a fee or contract basis		
46.18	Wholesale trade services on a fee or contract basis of other particular products		
46.18.1	Wholesale trade services on a fee or contract basis of other particular products		
46.18.19	Wholesale trade services on a fee or contract basis of other particular products n.e.c.	C	O
46.4	Wholesale trade services of household goods		
46.43	Wholesale trade services of electrical household appliances	C	O
46.43.1	Wholesale trade services of electrical household appliances	C	O
46.43.11	Wholesale trade services of electrical household appliances, except radio, television and photographic goods	C	O
46.43.12	Wholesale trade services of radio, television, video and DVD equipment	C	O
46.43.13	Wholesale trade services of records, audio and video tapes, CDs and DVDs (except blank tapes)	C	O
46.43.14	Wholesale trade services of photographic and optical goods	C	O
46.48	Wholesale trade services of watches and jewellery	C	O
46.48.1	Wholesale trade services of watches and jewellery	C	O
46.48.10	Wholesale trade services of watches and jewellery	C	O
46.49	Wholesale trade services of other household goods		
46.49.2	Wholesale trade services of books, magazines and stationery		
46.49.21	Wholesale trade services of books	C	O
46.49.22	Wholesale trade services of magazines and newspapers	C	O
46.49.3	Wholesale trade services of other consumer goods		
46.49.31	Wholesale trade services of musical instruments	C	O
46.49.36	Wholesale trade services of souvenirs and arts	C	O
46.49.39	Wholesale trade services of other consumer goods n.e.c.	C	O
46.5	Wholesale trade services of information and communication equipment		
46.51	Wholesale trade services of computers, computer peripheral equipment and software		O
46.51.1	Wholesale trade services of computers, computer peripheral equipment and software		O
46.51.10	Wholesale trade services of computers, computer peripheral equipment and software		O
46.52	Wholesale trade services of electronic and telecommunications equipment and parts		
46.52.1	Wholesale trade services of electronic and telecommunications equipment and parts		
46.52.13	Wholesale trade services of blank audio and video tapes and diskettes, magnetic and optical disks CDs and DVDs	C	O
46.9	Non-specialised wholesale trade services	C	O
46.90	Non-specialised wholesale trade services	C	O
46.90.1	Non-specialised wholesale trade services	C	O
46.90.10	Non-specialised wholesale trade services	C	O
47	Retail trade services, except of motor vehicles and motorcycles		
47.00.3	Retail trade services of information and communication equipment		
47.00.31	Retail trade services of computers, peripheral units and software		O
47.00.32	Retail trade services of telecommunications equipment	C	O
47.00.33	Retail trade services of audio and video equipment	C	O
47.00.5	Retail trade services of household articles		
47.00.58	Retail trade services of musical instruments and music scores	C	O
47.00.6	Retail trade services of cultural and recreational goods		
47.00.61	Retail trade services of books	C	O
47.00.62	Retail trade services of newspapers and magazines	C	O
47.00.64	Retail trade services of music and video recordings	C	O
47.00.69	Retail trade services of souvenirs and arts	C	O
47.00.8	Retail trade services of automotive fuel and other new goods n.e.c.		
47.00.82	Retail trade services of watches and jewellery	C	O
47.00.83	Retail trade services of photographic, optical and precision equipment, services of opticians	C	O
47.00.9	Retail trade services of antiques and second-hand goods	C	O
47.00.91	Retail trade services of antiques	C	O
47.00.92	Retail trade services of second-hand books	C	O
47.00.99	Retail trade services of other second-hand goods	C	O
58	Publishing services		
58.1	Publishing services of books, periodicals and other publishing services		
58.11	Book publishing services	C	O
58.11.1	Printed books	C	O
58.11.11	Printed educational textbooks	C	O
58.11.12	Printed professional, technical and scholarly books	C	O
58.11.13	Printed children books	C	O
58.11.14	Printed dictionaries and encyclopaedias	C	O
58.11.15	Printed atlases and other books with maps	C	O
58.11.16	Printed maps and hydrographic or similar charts, other than in book form	C	O
58.11.19	Other printed books, brochures, leaflets and the like	C	O
58.11.2	Books on disk, tape or other physical media	C	O
58.11.20	Books on disk, tape or other physical media	C	O
58.11.3	On-line books	C	O
58.11.30	On-line books	C	O

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Table A.3 PRODUCTS RELATED TO CULTURE ACCORDING TO THE CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2.1)

(Continues)

Code CPA 2.1	Description	Related to SAC (1)	
58.11.4	Advertising space in books	C	O
58.11.41	Advertising space in books, printed	C	O
58.11.42	Advertising space in books, electronic	C	O
58.11.5	Publishing of books on a fee or contract basis	C	O
58.11.50	Publishing of books on a fee or contract basis	C	O
58.11.6	Licensing services for books	C	O
58.11.60	Licensing services for books	C	O
58.13	Publishing services of newspapers	C	O
58.13.1	Printed newspapers	C	O
58.13.10	Printed newspapers	C	O
58.13.2	On-line newspapers	C	O
58.13.20	On-line newspapers	C	O
58.13.3	Advertising space in newspapers	C	O
58.13.31	Advertising space in newspapers, printed	C	O
58.13.32	Advertising space in newspapers, electronic	C	O
58.14	Publishing services of journals and periodicals	C	O
58.14.1	Printed journals and periodicals	C	O
58.14.11	Printed general interest journals and periodicals	C	O
58.14.12	Printed business, professional and academic journals and periodicals	C	O
58.14.19	Other printed journals and periodicals	C	O
58.14.2	On-line journals and periodicals	C	O
58.14.20	On-line journals and periodicals	C	O
58.14.3	Advertising space in journals and periodicals	C	O
58.14.31	Advertising space in journals and periodicals, printed	C	O
58.14.32	Advertising space in journals and periodicals, electronic	C	O
58.14.4	Licensing services for journals and periodicals	C	O
58.14.40	Licensing services for journals and periodicals	C	O
58.19	Other publishing services		
58.19.1	Other printed matter publishing services		
58.19.11	Printed postcards, cards bearing greetings and the like	C	O
58.19.12	Printed pictures, designs and photographs	C	O
58.19.13	Printed transfers (decalcomanias), calendars	C	O
58.19.15	Printed trade advertising material, commercial catalogues and the like	C	O
58.19.19	Other printed matter	C	O
58.19.2	Other on-line content	C	O
58.19.21	On-line adult content	C	O
58.19.29	Other on-line content n.e.c.	C	O
58.19.3	Licensing services for other printed matter	C	O
58.19.30	Licensing services for other printed matter	C	O
58.2	Software publishing services	C	O
58.21	Publishing services of computer games	C	O
58.21.1	Computer games, packaged	C	O
58.21.10	Computer games, packaged	C	O
58.21.2	Computer games downloads	C	O
58.21.20	Computer games downloads	C	O
58.21.3	On-line games	C	O
58.21.30	On-line games	C	O
58.21.4	Licensing services for the right to use computer games	C	O
58.21.40	Licensing services for the right to use computer games	C	O
58.29	Other software publishing services		
58.29.1	Systems software, packaged		O
58.29.11	Operating systems, packaged		O
58.29.12	Network software, packaged		O
58.29.13	Database management software, packaged		O
58.29.14	Development tools and programming languages software, packaged		O
58.29.2	Application software, packaged		O
58.29.21	General business productivity and home use applications, packaged		O
58.29.29	Other application software, packaged		O
58.29.3	Software downloads		O
58.29.31	System software downloads		O
58.29.32	Application software downloads		O
58.29.4	On-line software		O
58.29.40	On-line software		O
58.29.5	Licensing services for the right to use computer software		O
58.29.50	Licensing services for the right to use computer software		O

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Table A.3 PRODUCTS RELATED TO CULTURE ACCORDING TO THE CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2.1)

(Continues)

Code CPA 2.1	Description	Related to SAC (1)	
59	Motion picture, video and television programme production services, sound recording and music publishing	C	O
59.1	Motion picture, video and television programme services	C	O
59.11	Motion picture, video and television programme production services	C	O
59.11.1	Production services of motion picture, video and television programmes	C	O
59.11.11	Motion picture production services	C	O
59.11.12	Promotional or advertisement motion picture and video production services	C	O
59.11.13	Other television programme production services	C	O
59.11.2	Motion picture, video and television programme products	C	O
59.11.21	Motion picture, video and television programme originals	C	O
59.11.22	Cinematographic film	C	O
59.11.23	Films and other video content on disk, tape or other physical media	C	O
59.11.24	Films and other video downloads	C	O
59.11.3	Sale of advertising space or time in motion picture, video and television products	C	O
59.11.30	Sale of advertising space or time in motion picture, video and television products	C	O
59.12	Motion picture, video and television programme post-production services	C	O
59.12.1	Motion picture, video and television programme post-production services	C	O
59.12.11	Audio-visual editing services	C	O
59.12.12	Transfers and duplication of masters services	C	O
59.12.13	Colour correction and digital restoration services	C	O
59.12.14	Visual effects services	C	O
59.12.15	Animation services	C	O
59.12.16	Captioning, titling and subtitling services	C	O
59.12.17	Sound editing and design services	C	O
59.12.19	Other motion picture, video and television programme post-production services	C	O
59.13	Motion picture, video and television programme distribution services	C	O
59.13.1	Motion picture, video and television programme licensing and distribution services	C	O
59.13.11	Licensing services for film rights and their revenues	C	O
59.13.12	Other motion picture, video and television programme distribution services	C	O
59.14	Motion picture projection services	C	O
59.14.1	Motion picture projection services	C	O
59.14.10	Motion picture projection services	C	O
59.2	Sound recording and music publishing services	C	O
59.20	Sound recording and music publishing services	C	O
59.20.1	Sound recording and live recording services; sound recording originals	C	O
59.20.11	Sound recording services	C	O
59.20.12	Live recording services	C	O
59.20.13	Sound recording originals	C	O
59.20.2	Radio programme production services	C	O
59.20.21	Radio programme production services	C	O
59.20.22	Radio programme originals	C	O
59.20.3	Music publishing services	C	O
59.20.31	Printed music	C	O
59.20.32	Electronic scores	C	O
59.20.33	Musical audio disks, tapes or other physical media	C	O
59.20.34	Other audio disks and tapes	C	O
59.20.35	Music downloads	C	O
59.20.4	Licensing services for the right to use acoustic originals	C	O
59.20.40	Licensing services for the right to use acoustic originals	C	O
60	Programming and broadcasting services	C	O
60.1	Radio broadcasting services	C	O
60.10	Radio broadcasting services	C	O
60.10.1	Radio broadcasting services; broadcast originals	C	O
60.10.11	Radio broadcasting services	C	O
60.10.12	Radio broadcasting originals	C	O
60.10.2	Radio channel programmes	C	O
60.10.20	Radio channel programmes	C	O
60.10.3	Radio advertising time	C	O
60.10.30	Radio advertising time	C	O
60.2	Television programming and broadcasting services; broadcasting originals	C	O
60.20	Television programming and broadcasting services; broadcasting originals	C	O
60.20.1	Television programming and broadcasting services	C	O
60.20.11	Linear television programming and broadcasting services	C	O
60.20.12	On-line video-on-demand services	C	O
60.20.13	Other video-on-demand services	C	O
60.20.2	Television broadcasting originals	C	O
60.20.20	Television broadcasting originals	C	O

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Table A.3 PRODUCTS RELATED TO CULTURE ACCORDING TO THE CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2.1)

(Continues)

Code CPA 2.1	Description	Related to SAC (1)	
60.20.3	Television advertising time	C	O
60.20.30	Television advertising time	C	O
62	Computer programming, consultancy and related services		
62.0	Computer programming, consultancy and related services		
62.01	Computer programming services		O
62.01.1	IT design and development services		O
62.01.11	IT design and development services for applications		O
62.01.12	IT design and development services for networks and systems		O
62.01.2	Software originals		O
62.01.21	Computer games software originals		O
62.01.29	Other software originals		O
63	Information services		
63.1	Data processing, hosting and related services; web portals		
63.12	Web portal content		O
63.12.1	Web portal content		O
63.12.10	Web portal content		O
63.9	Other information services	C	O
63.91	News agency services	C	O
63.91.1	News agency services	C	O
63.91.11	News agency services to newspapers and periodicals	C	O
63.91.12	News agency services to audio-visual media	C	O
63.99	Other information services n.e.c.	C	O
63.99.1	Information services n.e.c.	C	O
63.99.10	Information services n.e.c.	C	O
63.99.2	Original compilations of facts/information	C	O
63.99.20	Original compilations of facts/information	C	O
71	Architectural and engineering services; technical testing and analysis services		
71.1	Architectural and engineering services and related technical consulting services		
71.11	Architectural services	C	O
71.11.1	Plans and drawings for architectural purposes	C	O
71.11.10	Plans and drawings for architectural purposes	C	O
71.11.2	Architectural services for buildings		
71.11.23	Historical restoration architectural services	C	O
71.11.24	Architectural advisory services	C	O
71.11.4	Landscape architectural services and architectural advisory services	C	O
71.11.41	Landscape architectural services	C	O
71.11.42	Landscape architectural advisory services	C	O
73	Advertising and market research services		
73.1	Advertising services		O
73.11	Services provided by advertising agencies		O
73.11.1	Services provided by advertising agencies		O
73.11.11	Full service advertising services		O
73.11.12	Direct marketing and direct mailing services		O
73.11.13	Advertising design and concept development services		O
73.11.19	Other advertising services		O
73.12	Media representation services		O
73.12.1	Sale of advertising space or time on a fee or contract basis		O
73.12.11	Sale of advertising space on a fee or contract basis in print media		O
73.12.12	Sale of TV/radio advertising space or time on a fee or contract basis		O
73.12.13	Sale of Internet advertising space or time on a fee or contract basis		O
73.12.14	Sale of events related advertising		O
73.12.19	Other sale of advertising space or time on a fee or contract basis		O
73.12.2	Re-sale of advertising space or time on a fee or contract basis		O
73.12.20	Re-sale of advertising space or time on a fee or contract basis		O
74	Other professional, scientific and technical services		
74.1	Specialised design services	C	O
74.10	Specialised design services	C	O
74.10.1	Interior, industrial and other specialised design services	C	O
74.10.11	Interior design services	C	O
74.10.12	Industrial design services	C	O
74.10.19	Other specialised design services	C	O

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Table A.3 PRODUCTS RELATED TO CULTURE ACCORDING TO THE CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2.1)

(Continues)

Code CPA 2.1	Description	Related to SAC (1)	
74.10.2	Design originals	C	O
74.10.20	Design originals	C	O
74.2	Photographic services	C	O
74.20	Photographic services	C	O
74.20.1	Photographic plates and film, other than cinematographic, exposed	C	O
74.20.11	Photographic plates and film, exposed but not developed	C	O
74.20.12	Photographic plates and film, exposed and developed, for offset reproduction	C	O
74.20.19	Other photographic plates and film, exposed and developed	C	O
74.20.2	Specialised photography services	C	O
74.20.21	Portrait photography services	C	O
74.20.22	Advertising and related photography services	C	O
74.20.23	Event photography and event videography services	C	O
74.20.24	Aerial photography services	C	O
74.20.29	Other specialised photography services	C	O
74.20.3	Other photographic services	C	O
74.20.31	Photography processing services	C	O
74.20.32	Restoration and retouching services of photography	C	O
74.20.39	Other photographic services, n.e.c.	C	O
74.3	Translation and interpretation services	C	O
74.30	Translation and interpretation services	C	O
74.30.1	Translation and interpretation services	C	O
74.30.11	Translation services	C	O
74.30.12	Interpretation services	C	O
74.9	Other professional, scientific and technical services n.e.c.		
74.90	Other professional, scientific and technical services n.e.c.		
74.90.2	Other professional, technical and business services n.e.c.	C	O
74.90.20	Other professional, technical and business services n.e.c.	C	O
77	Rental and leasing services		
77.2	Rental and leasing services of personal and household goods		
77.22	Rental services of video tapes and disks	C	O
77.22.1	Rental services of video tapes and disks	C	O
77.22.10	Rental services of video tapes and disks	C	O
77.29	Rental and leasing services of other personal and household goods		
77.29.1	Rental and leasing services of other personal and household goods		
77.29.11	Rental and leasing services of televisions, radios, video cassette recorders and related equipment and accessories	C	O
77.29.13	Rental and leasing services of musical instruments	C	O
77.29.19	Rental and leasing services of other personal and household goods n.e.c.	C	O
78	Employment services		
78.1	Services provided by employment placement agencies		
78.10	Services provided by employment placement agencies		
78.10.1	Services provided by employment placement agencies		
78.10.12	Permanent placement services, other than executive search services	C	O
79	Travel agency, tour operator and other reservation services and related services		
79.9	Other reservation services and related services		
79.90	Other reservation services and related services		
79.90.3	Other reservation services n.e.c.		
79.90.39	Reservation services for event tickets, entertainment and recreational services and other reservation services n.e.c.	C	O
84	Public administration and defence services; compulsory social security services		
84.1	Administration services of the State		
84.11	General public administration services		
84.11.1	General (overall) public services		
84.11.19	Other general (overall) public services	C	
84.12	Administrative services for the regulation of health care, education, cultural services and other social services, excluding social security		
84.12.1	Administrative services for the regulation of health care, education, cultural services and other social services excluding social security		
84.12.14	Administrative recreational, cultural and religious services	C	
85	Education services		
85.3	Secondary education services		
85.31	General secondary education services (p)	C	
85.32	Technical and vocational secondary education services (p)	C	
85.4	Higher education services		
85.41	Post-secondary non-tertiary education services (p)	C	
85.42	Tertiary education services (p)	C	

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Table A.3 PRODUCTS RELATED TO CULTURE ACCORDING TO THE CLASSIFICATION OF PRODUCTS BY ACTIVITY (CPA 2.1)

		<i>(Conclusion)</i>
Code CPA 2.1	Description	Related to SAC (1)
85.5	Other education services	
85.52	Cultural education services	C
85.52.1	Cultural education services	C
85.52.11	Dancing schools and dance instructors services	C
85.52.12	Music schools and music instructors services	C
85.52.13	Fine arts schools and arts instruction services	C
85.52.19	Other cultural education services	C
85.59	Other education services n.e.c.	
85.59.1	Other education services n.e.c.	
85.59.12	IT school services	C
85.59.13	Education services n.e.c.	C
90	Creative, arts and entertainment services	C O
90.0	Creative, arts and entertainment services	C O
90.01	Services of performing artists	C O
90.01.1	Services of performing artists	C O
90.01.10	Services of performing artists	C O
90.02	Support services to performing arts	C O
90.02.1	Support services to performing arts	C O
90.02.11	Performing arts event production and presentation services	C O
90.02.12	Performing arts event promotion and organisation services	C O
90.02.19	Other performing arts support services	C O
90.03	Artistic creation	C O
90.03.1	Artistic creation	C O
90.03.11	Services provided by authors, composers, sculptors and other artists, except performing artists	C O
90.03.12	Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors	C O
90.03.13	Original works of painters, graphical artists and sculptors	C O
90.04	Arts facility operation services	C O
90.04.1	Arts facility operation services	C O
90.04.10	Arts facility operation services	C O
91	Library, archive, museum and other cultural services	C O
91.0	Library, archive, museum and other cultural services	C O
91.01	Library and archive services	C O
91.01.1	Library and archive services	C O
91.01.11	Library services	C O
91.01.12	Archive services	C O
91.02	Museum services	C
91.02.1	Museum operation services	C
91.02.10	Museum operation services	C
91.02.2	Museum collections	C
91.02.20	Museum collections	C
91.03	Operation services of historical sites and buildings and similar visitor attractions	C
91.03.1	Operation services of historical sites and buildings and similar visitor attractions	C
91.03.10	Operation services of historical sites and buildings and similar visitor attractions	C
91.04	Botanical and zoological garden services and nature reserve services	C
91.04.1	Botanical and zoological garden services and nature reserve services	C
91.04.11	Botanical and zoological garden services	C
91.04.12	Nature reserves services, including wildlife preservation services	C
93	Sporting services and amusement and recreation services	
93.2	Amusement and recreation services	
93.29	Other amusement and recreation services	
93.29.1	Other recreational services n.e.c.	
93.29.19	Miscellaneous recreational services n.e.c.	C O
94	Services furnished by membership organisations	
94.9	Services furnished by other membership organisations	
94.99	Services furnished by other membership organisations n.e.c.	
94.99.1	Services (except grant-giving services) furnished by other membership organisations n.e.c.	
94.99.16	Services provided by cultural and recreational associations	C O
95	Repair services of computers and personal and household goods	
95.1	Repair services of computers and communication equipment	
95.11	Repair services of computers and peripheral equipment	O
95.11.1	Repair services of computers and peripheral equipment	O
95.11.10	Repair services of computers and peripheral equipment	O
95.2	Repair services of personal and household goods	
95.21	Repair services of audio and video electronic household goods	C O
95.21.1	Repair services of audio and video electronic household goods	C O
95.21.10	Repair services of audio and video electronic household goods	C O

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.4 ECONOMIC ACTIVITIES AND PRODUCTS RELATED TO CULTURE ACCORDING TO CNAE 2009 AND CPA 2.1

(Continues)

Activities CNAE 2009		Productos CPA 2.1		Related to SAC (1)	
Code	Description	Code	Description		
18.1	Printing and service activities related to printing	18.1	Printing services and services related to printing	C	O
18.11	Printing of newspapers	18.11	Newspaper printing services	C	O
18.12	Other printing activities (p)	18.12.12	Printing services for advertising catalogues, prospects, posters and other printed advertising	C	O
		18.12.13	Printing services for journals and periodicals, appearing less than four times a week	C	O
		18.12.14	Printing services for books, maps, hydrographic or similar charts of all kinds, pictures, designs and photographs, postcards	C	O
		18.12.15	Printing services for labels and tags	C	O
		18.12.16	Printing services directly onto materials other than paper	C	O
		18.12.19	Other printing services n.e.c.	C	O
18.13	Pre-press and pre-media services	18.13.1	Pre-press services	C	O
		18.13.2	Printing plates or cylinders and other impressed media for use in printing	C	O
		18.13.3	Ancillary services related to printing	C	O
18.14	Binding and related services	18.14	Binding and related services	C	O
18.2	Reproduction of recorded media	18.2	Reproduction services of recorded media	C	O
		18.20.1	Reproduction services of sound recording	C	O
		18.20.2	Reproduction services of video recording	C	O
		18.20.3	Reproduction services of software	C	O
26.2	Manufacture of computers and peripheral equipment	26.2	Computers and peripheral equipment	O	O
		26.20.11	Portable automatic data processing machines weighing <= 10 kg, such as personal digital assistants and similar computers		O
		26.20.12	Point-of-sale terminals, ATMs and similar machines capable of being connected to a data processing machine or network		O
		26.20.13	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and an output unit, whether or not combined		O
		26.20.14	Digital automatic data processing machines presented in the form of systems		O
		26.20.15	Other digital automatic data processing machines, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units		O
		26.20.16	Input or output units, whether or not containing storage units in the same housing		O
		26.20.17	Monitors and projectors, principally used in an automatic data processing system		O
		26.20.18	Units performing two or more of the following functions: printing, scanning, copying, faxing		O
		26.20.21	Storage units		O
		26.20.22	Solid-state non-volatile storage devices		O
		26.20.30	Other units of automatic data processing machines		O
		26.20.40	Parts and accessories of computing machines		O
		26.20.91	Computers and peripheral equipment manufacturing services		O
		26.20.99	Sub-contracted operations as part of manufacturing of computers and peripheral equipment		O
26.4	Manufacture of consumer electronics	26.4	Consumer electronics		
		26.40.11	Radio broadcast receivers (except for cars), capable of operating without an external source of power	C	O
		26.40.12	Radio broadcast receivers not capable of operating without an external source of power	C	O
		26.40.20	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	C	O
		26.40.31	Turntables, record-players, cassette-players and other sound reproducing apparatus	C	O
		26.40.32	Magnetic tape recorders and other sound recording apparatus	C	O
		26.40.33	Video camera recorders and other video recording or reproducing apparatus	C	O
		26.40.34	Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system	C	O
		26.40.41	Microphones and stands thereof	C	O
		26.40.42	Loudspeakers; headphones, earphones and combined microphone/speaker sets	C	O

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Table A.4 ECONOMIC ACTIVITIES AND PRODUCTS RELATED TO CULTURE ACCORDING TO CNAE 2009 AND CPA 2.1

(Continues)

Activities CNAE 2009		Productos CPA 2.1		Related to SAC (1)	
Code	Description	Code	Description		
		26.40.51	Parts and accessories of sound and video equipment	C	O
		26.40.52	Parts of radio receivers and transmitters	C	O
		26.40.60	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an	C	O
		26.40.99	Sub-contracted operations as part of manufacturing of consumer electronics	C	O
26.7	Manufacture of optical instruments and photographic equipment	26.7	Optical instruments and photographic equipment		
		26.70.11	Objective lenses for cameras, projectors or photographic enlargers or reducers	C	O
		26.70.12	Cameras for preparing printing plates or cylinders; cameras for recording documents on microfilm, microfiche and the like	C	O
		26.70.13	Digital cameras	C	O
		26.70.14	Instant print cameras and other cameras	C	O
		26.70.15	Cinematographic cameras	C	O
		26.70.16	Cinematographic projectors	C	O
		26.70.19	Others photographic equipment. Parts and accessories of photographic equipment	C	O
		26.70.99	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment	C	O
26.8	Manufacture of magnetic and optical media	26.8	Magnetic and optical media		
		26.80.11	Magnetic media, not recorded, except cards with a magnetic stripe	C	O
		26.80.12	Optical media, not recorded	C	O
		26.80.13	Other recording media, including matrices and masters for the production of disks	C	O
		26.80.99	Sub-contracted operations as part of manufacturing of magnetic and optical media	C	O
		32.1	Jewellery, bijouterie and related articles		
		32.12.11	Cultured pearls, precious or semi-precious stones, including synthetic or reconstructed, worked but not set	C	O
		32.12.12	Industrial diamonds, worked; dust and powder of natural or synthetic precious or semiprecious stones	C	O
		32.12.13	Articles of jewellery and parts thereof; articles of goldsmiths' or silversmiths' wares and parts thereof	C	O
		32.12.14	Other articles of precious metal; articles of natural or cultured pearls, precious or semiprecious stones	C	O
		32.12.99	Sub-contracted operations as part of manufacturing of jewellery and related articles	C	O
32.2	Manufacture of musical instruments	32.2	Musical instruments	C	O
		32.20.11	Pianos and other keyboard stringed musical instruments	C	O
		32.20.12	Other string musical instruments	C	O
		32.20.13	Keyboard pipe organs, harmoniums and similar instruments; accordions and similar instruments; mouth organs; wind instruments	C	O
		32.20.14	Musical or keyboard instruments, the sound of which is produced, or must be amplified, electrically	C	O
		32.20.15	Other musical instruments	C	O
		32.20.16	Metronomes, tuning forks and pitch pipes; mechanisms for musical boxes; musical instrument strings	C	O
		32.20.20	Parts and accessories of musical instruments	C	O
		32.20.99	Sub-contracted operations as part of manufacturing of musical instruments	C	O
33.1	Repair of fabricated metal products, machinery and equipment	33.1	Repair services of fabricated metal products, machinery and equipment		
33.19	Repair of other equipment (p) (for example musical instruments)	33.19.10	Repair services of other equipment	C	O
46.1	Wholesale on a fee or contract basis	46.1	Wholesale trade services on a fee or contract basis		
46.18	Agents specialised in the sale of other particular products (p) (Art an	46.18.19	Wholesale trade services on a fee or contract basis of other particular products n.e.c.	C	O
46.4	Wholesale of household goods	46.4	Wholesale trade services of household goods		
46.43	Wholesale of electrical household appliances (p) (for example television equipment; recorded media)	46.43.11	Wholesale trade services of electrical household appliances, except radio, television and photographic goods	C	O
		46.43.12	Wholesale trade services of radio, television, video and DVD equipment	C	O
		46.43.13	Wholesale trade services of records, audio and video tapes, CDs and DVDs (except blank tapes)	C	O
		46.43.14	Wholesale trade services of photographic and optical goods	C	O
46.48	Wholesale trade services of watches and jewellery	46.48.10	Wholesale trade services of watches and jewellery	C	O
46.49	Wholesale of other household goods (p) (foe example musical	46.49.21	Wholesale trade services of books	C	O
		46.49.22	Wholesale trade services of magazines and newspapers	C	O
		46.49.31	Wholesale trade services of musical instruments	C	O
		46.49.36	Wholesale trade services of souvenirs and arts	C	O
		46.49.39	Wholesale trade services of other consumer goods n.e.c.	C	O

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Table A.4 ECONOMIC ACTIVITIES AND PRODUCTS RELATED TO CULTURE ACCORDING TO CNAE 2009 AND CPA 2.1

(Continues)

Activities CNAE 2009		Productos CPA 2.1		Related to SAC (1)	
Code	Description	Code	Description		
46.5	Wholesale of information and communication equipment	46.5	Wholesale trade services of information and communication equipment		
46.51	Wholesale of computers, computer peripheral equipment and software	46.51.10	Wholesale trade services of computers, computer peripheral equipment and software	C	O
46.52	Wholesale of electronic and telecommunications equipment and parts (p)	46.52.13	Wholesale trade services of blank audio and video tapes and diskettes, magnetic and optical disks CDs and DVDs	C	O
46.9	Non-specialised wholesale trade	46.9	Non-specialised wholesale trade services	C	O
		46.90.10	Non-specialised wholesale trade services	C	O
47	Retail trade, except of motor vehicles and motorcycles	47	Retail trade services, except of motor vehicles and motorcycles		
		47.00.31	Retail trade services of computers, peripheral units and software	C	O
		47.00.32	Retail trade services of telecommunications equipment	C	O
		47.00.33	Retail trade services of audio and video equipment	C	O
		47.00.58	Retail trade services of musical instruments and music scores	C	O
		47.00.61	Retail trade services of books	C	O
		47.00.62	Retail trade services of newspapers and magazines	C	O
		47.00.64	Retail trade services of music and video recordings	C	O
		47.00.69	Retail trade services of souvenirs and arts	C	O
		47.00.82	Retail trade services of watches and jewellery	C	O
		47.00.83	Retail trade services of photographic, optical and precision	C	O
		47.00.91	Retail trade services of antiques	C	O
		47.00.92	Retail trade services of second-hand books	C	O
		47.00.99	Retail trade services of other second-hand goods	C	O
58.1	Publishing of books, periodicals and other publishing activities	58.1	Publishing services of books, periodicals and other publishing services		
58.11	Book publishing	58.11.11	Printed educational textbooks	C	O
		58.11.12	Printed professional, technical and scholarly books	C	O
		58.11.13	Printed children books	C	O
		58.11.14	Printed dictionaries and encyclopaedias	C	O
		58.11.15	Printed atlases and other books with maps	C	O
		58.11.16	Printed maps and hydrographic or similar charts, other than in book form	C	O
		58.11.19	Other printed books, brochures, leaflets and the like	C	O
		58.11.20	Books on disk, tape or other physical media	C	O
		58.11.30	On-line books	C	O
		58.11.41	Advertising space in books, printed	C	O
		58.11.42	Advertising space in books, electronic	C	O
		58.11.50	Publishing of books on a fee or contract basis	C	O
		58.11.60	Licensing services for books	C	O
58.13	Publishing of newspapers	58.13.10	Printed newspapers	C	O
		58.13.20	On-line newspapers	C	O
		58.13.31	Advertising space in newspapers, printed	C	O
		58.13.32	Advertising space in newspapers, electronic	C	O
58.14	Publishing of journals and periodicals	58.14.11	Printed general interest journals and periodicals	C	O
		58.14.12	Printed business, professional and academic journals and	C	O
		58.14.19	Other printed journals and periodicals	C	O
		58.14.20	On-line journals and periodicals	C	O
		58.14.31	Advertising space in journals and periodicals, printed	C	O
		58.14.32	Advertising space in journals and periodicals, electronic	C	O
		58.14.40	Licensing services for journals and periodicals	C	O
58.19	Other publishing activities (p)	58.19.11	Printed postcards, cards bearing greetings and the like	C	O
		58.19.12	Printed pictures, designs and photographs	C	O
		58.19.13	Printed transfers (decalcomanias), calendars	C	O
		58.19.15	Printed trade advertising material, commercial catalogues and the like	C	O
		58.19.19	Other printed matter	C	O
		58.19.21	On-line adult content	C	O
		58.19.29	Other on-line content n.e.c.	C	O
		58.19.30	Licensing services for other printed matter	C	O

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Table A.4 ECONOMIC ACTIVITIES AND PRODUCTS RELATED TO CULTURE ACCORDING TO CNAE 2009 AND CPA 2.1

(Continues)

Activities CNAE 2009		Products CPA 2.1		Related to SAC (1)	
Code	Description	Code	Description		
58.2	Software publishing	58.2	Software publishing services	C	O
58.21	Publishing of computer games	58.21.1	Computer games, packaged	C	O
		58.21.2	Computer games downloads	C	O
		58.21.3	On-line games	C	O
		58.21.4	Licensing services for the right to use computer games	C	O
58.29	Other software publishing	58.29.11	Operating systems, packaged	O	
		58.29.12	Network software, packaged	O	
		58.29.13	Database management software, packaged	O	
		58.29.14	Development tools and programming languages software, packaged	O	
		58.29.21	General business productivity and home use applications, packaged	O	
		58.29.29	Other application software, packaged	O	
		58.29.31	System software downloads	O	
		58.29.32	Application software downloads	O	
		58.29.40	On-line software	O	
		58.29.50	Licensing services for the right to use computer software	O	
59.1		59.1	Motion picture, video and television programme services	C	O
		59.11.11	Motion picture production services	C	O
		59.11.12	Promotional or advertisement motion picture and video production	C	O
		59.11.13	Other television programme production services	C	O
		59.11.21	Motion picture, video and television programme originals	C	O
		59.11.22	Cinematographic film	C	O
		59.11.23	Films and other video content on disk, tape or other physical media	C	O
		59.11.24	Films and other video downloads	C	O
		59.11.30	Sale of advertising space or time in motion picture, video and television products	C	O
59.12	Motion picture, video and television programme post-production activities	59.12.11	Audio-visual editing services	C	O
		59.12.12	Transfers and duplication of masters services	C	O
		59.12.13	Colour correction and digital restoration services	C	O
		59.12.14	Visual effects services	C	O
		59.12.15	Animation services	C	O
		59.12.16	Captioning, titling and subtitling services	C	O
		59.12.17	Sound editing and design services	C	O
		59.12.19	Other motion picture, video and television programme post-production services	C	O
59.14	Motion picture projection activities	59.14.10	Motion picture projection services	C	O
59.17	Motion picture and video distribution activities	59.13.11	Licensing services for film rights and their revenues	C	O
		59.13.12	Other motion picture, video and television programme distribution services	C	O
59.18	Television programme distribution activities	59.13.11	Licensing services for film rights and their revenues	C	O
		59.13.12	Other motion picture, video and television programme distribution services	C	O
59.2	Sound recording and music publishing activities	59.2	Sound recording and music publishing services	C	O
		59.20.11	Sound recording services	C	O
		59.20.12	Live recording services	C	O
		59.20.13	Sound recording originals	C	O
		59.20.21	Radio programme production services	C	O
		59.20.22	Radio programme originals	C	O
		59.20.31	Printed music	C	O
		59.20.32	Electronic scores	C	O
		59.20.33	Musical audio disks, tapes or other physical media	C	O
		59.20.34	Other audio disks and tapes	C	O
		59.20.35	Music downloads	C	O
		59.20.40	Licensing services for the right to use acoustic originals	C	O
60.1	Radio broadcasting	60.1	Radio broadcasting services	C	O
		60.10.11	Radio programming and broadcasting services	C	O
		60.10.12	Radio broadcasting originals	C	O
		60.10.20	Radio channel programmes	C	O
		60.10.30	Radio advertising time	C	O
60.2	Television programming and broadcasting activities	60.2	Television programming and broadcasting services; broadcasting originals	C	O
		60.20.11	Linear television programming and broadcasting services	C	O
		60.20.12	On-line video-on-demand services	C	O
		60.20.13	Other video-on-demand services	C	O
		60.20.20	Television broadcasting originals	C	O
		60.20.30	Advertising space in television	C	O

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Table A.4 ECONOMIC ACTIVITIES AND PRODUCTS RELATED TO CULTURE ACCORDING TO CNAE 2009 AND CPA 2.1

(Continues)

Activities CNAE 2009		Products CPA 2.1		Related to SAC (1)
Code	Description	Code	Description	
62.0	Computer programming, consultancy and related activities	62.0	Computer programming, consultancy and related services	
62.01	Computer programming activities	62.01.11	IT design and development services for applications	O
		62.01.12	IT design and development services for networks and systems	O
		62.01.21	Computer games software originals	O
		62.01.29	Other software originals	O
63.1	Data processing, hosting and related activities; web portals	63.1	Data processing, hosting and related services; web portals	
63.12	Web portals	63.12.10	Web portal content	O
63.9	Other information service activities	63.9	Other information services	C O
63.91	News agency activities	63.91.11	News agency services to newspapers and periodicals	C O
		63.91.12	News agency services to audio-visual media	C O
63.99	Other information service activities n.e.c.	63.99.10	Information services n.e.c.	C O
		63.99.20	Original compilations of facts/information	C O
71.1	Architectural and engineering activities and related technical consultancy	71.1	Architectural and engineering services and related technical consulting services	C O
71.11	Architectural activities	71.11.10	Plans and drawings for architectural purposes	C O
		71.11.23	Historical restoration architectural services	C O
		71.11.24	Architectural advisory services	C O
		71.11.41	Landscape architectural services	C O
		71.11.42	Landscape architectural advisory services	C O
73.1	Advertising	73.1	Advertising services	O
73.11	Advertising agencies	73.11.11	Full service advertising services	O
		73.11.12	Direct marketing and direct mailing services	O
		73.11.13	Advertising design and concept development services	O
		73.11.19	Other advertising services	O
73.12	Media representation	73.12.11	Sale of advertising space on a fee or contract basis in print media	O
		73.12.12	Sale of TV/radio advertising space or time on a fee or contract basis	O
		73.12.13	Sale of Internet advertising space or time on a fee or contract basis	O
		73.12.14	Sale of events related advertising	O
		73.12.19	Other sale of advertising space or time on a fee or contract basis	O
		73.12.20	Re-sale of advertising space or time on a fee or contract basis	O
74.1	Specialised design activities	74.1	Specialised design services	C O
		74.10.11	Interior design services	C O
		74.10.12	Industrial design services	C O
		74.10.19	Other specialised design services	C O
		74.10.20	Design originals	C O
74.2	Photographic activities	74.2	Photographic services	C O
		74.20.11	Photographic plates and film, exposed but not developed	C O
		74.20.12	Photographic plates and film, exposed and developed, for offset reproduction	C O
		74.20.19	Other photographic plates and film, exposed and developed	C O
		74.20.21	Portrait photography services	C O
		74.20.22	Advertising and related photography services	C O
		74.20.23	Event photography and event videography services	C O
		74.20.24	Aerial photography services	C O
		74.20.29	Other specialised photography services	C O
		74.20.31	Photography processing services	C O
		74.20.32	Restoration and retouching services of photography	C O
		74.20.39	Other photographic services, n.e.c.	C O
74.3	Translation and interpretation activities	74.3	Translation and interpretation services	C O
		74.30.11	Translation services	C O
		74.30.12	Interpretation services	C O
74.9	Other professional, scientific and technical activities	74.9	Other professional, scientific and technical services n.e.c.	
		74.90.20	Other professional, technical and business services n.e.c.	C O
77.2	Renting and leasing of personal and household goods	77.2	Rental and leasing services of personal and household goods	
77.22	Renting of video tapes and disks	77.22.10	Rental services of video tapes and disks	C O
77.29	Renting and leasing of other personal and household goods	77.29.11	Rental and leasing services of televisions, radios, video cassette recorders and related equipment and accessories	C O
		77.29.13	Rental and leasing services of musical instruments	C O
		77.29.19	Rental and leasing services of other personal and household goods n.e.c.	C O
78.1	Activities of employment placement agencies	78.1	Services provided by employment placement agencies	
		78.10.12	Permanent placement services, other than executive search services	C O
79.9	Other reservation service and related activities	79.9	Other reservation services and related services	
79.90	Other reservation service and related activities	79.90.39	Reservation services for event tickets, entertainment and recreational services and other reservation services n.e.c.	C O

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Table A.4 ECONOMIC ACTIVITIES AND PRODUCTS RELATED TO CULTURE ACCORDING TO CNAE 2009 AND CPA 2.1

(Continues)

Activities CNAE 2009		Productos CPA 2.1		Related to SAC (1)	
Code	Description	Code	Description		
84.1	Administration of the State and the economic and social policy of the community	84.1	Administration services of the State		
84.11	General public administration activities	84.11.19	Other general (overall) public services	C	
84.12	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security	84.12.14	Administrative recreational, cultural and religious services	C	
85 (p)	Related education (2)	85.31	General secondary education services (p)		C
		85.32	Technical and vocational secondary education services (p)		C
		85.41	Post-secondary non-tertiary education services (p)		C
		85.42	Tertiary education services (p)		C
		85.59.12	IT school services		C
		85.59.13	Education services n.e.c.		C
85.5	Other education	85.5	Other education services		
85.52	Cultural education	85.52.11	Dancing schools and dance instructors services		C
		85.52.12	Music schools and music instructors services		C
		85.52.13	Fine arts schools and arts instruction services		C
		85.52.19	Other cultural education services		C
90.0	Creative, arts and entertainment activities	90.0	Creative, arts and entertainment services	C	O
90.01	Performing arts	90.01.10	Services of performing artists	C	O
90.02	Support activities to performing arts	90.02.11	Performing arts event production and presentation services	C	O
		90.02.12	Performing arts event promotion and organisation services	C	O
		90.02.19	Other performing arts support services	C	O
90.03	Artistic creation	90.03.11	Services provided by authors, composers, sculptors and other artists, except performing artists	C	O
		90.03.12	Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors	C	O
		90.03.13	Original works of painters, graphical artists and sculptors	C	O
90.04	Operation of arts facilities	90.04.10	Arts facility operation services	C	O
91.0	Libraries, archives, museums and other cultural activities	91.0	Library, archive, museum and other cultural services	C	O
91.02	Museums activities	91.02.10	Museum operation services	C	
		91.02.20	Museum collections	C	
91.03	Operation of historical sites and buildings	91.03.10	Operation services of historical sites and buildings and similar visitor attractions	C	
91.04	Botanical and zoological gardens and nature reserves activities	91.04.11	Botanical and zoological garden services	C	
		91.04.12	Nature reserves services, including wildlife preservation services	C	
91.05		91.01.11	Library services	C	O
91.06	Archives activities	91.01.12	Archive services	C	O
93.2	Amusement and recreation activities	93.2	Amusement and recreation services		
93.29	Other amusement and recreation activities	93.29.19	Miscellaneous recreational services n.e.c.	C	O
94.9	Activities of other membership organisations	94.9	Services furnished by other membership organisations		
94.99	Activities of other membership organisations n.e.c.	94.99.16	Services provided by cultural and recreational associations	C	O
95.1	Repair of computers and communication equipment	95.1	Repair services of computers and communication equipment		
95.11	Repair of computers and peripheral equipment	95.11.10	Repair services of computers and peripheral equipment	C	O
95.2	Repair of personal and household goods	95.2	Repair services of personal and household goods		
95.21	Repair of audio and video electronic household goods	95.21.10	Repair services of audio and video electrical household goods	C	O

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.5 ECONOMIC ACTIVITIES CLASSIFICATION ACCORDING TO SPANISH NATIONAL ACCOUNTS (REVISION 2019) AND LINKING TO CULTURE

(Continues)

A10	A21	A64	Description	Related to SCA (1)	
A			AGRICULTURE, FORESTRY AND FISHING		
	A		Agriculture, forestry and fishing		
		01	Crop and animal production, hunting and related service activities		
		02	Forestry and logging		
		03	Fishing and aquaculture		
BDE			MINING AND QUARRYING; ELECTRICITY, GAS, STEAM AND AIR-CONDITIONING SUPPLY; WATER SUPPLY; SEWERAGE,		
	B		Mining and quarrying		
		05 -09	Mining and quarrying		
	D		Electricity, gas, steam and air-conditioning supply		
		35	Electricity, gas, steam and air conditioning supply		
	E		Water supply; sewerage, waste management and remediation activities		
		36	Water collection, treatment and supply		
		37-39	Water collection, treatment and supply; management services and remediation activities		
C			MANUFACTURING		
	C		Manufacturing		
		10-12	Manufacture of food products, beverages and tobacco products		
		13-15	Manufacture of textiles, wearing apparel and leather products		
		16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials		
		17	Manufacture of paper and paper products		
		18	Printing and reproduction of recorded media	C	O
		19	Manufacture of coke and refined petroleum products		
		20	Manufacture of chemicals and chemical products		
		21	Manufacture of basic pharmaceutical products and pharmaceutical preparations		
		22	Manufacture of rubber and plastic products		
		23	Manufacture of other non-metallic mineral products		
		24	Manufacture of basic metals; manufacture of basic iron and steel and of ferro-alloys		
		25	Manufacture of fabricated metal products, except machinery and equipment		
		26	Manufacture of computer, electronic and optical products	C	O
		27	Manufacture of electrical equipment		
		28	Manufacture of machinery and equipment n.e.c.		
		29	Manufacture of motor vehicles, trailers and semi-trailers		
		30	Manufacture of other transport equipment		
		31-32	Manufacture of furniture; other manufacturing	C	O
		33	Repair and installation of machinery and equipment	C	O
F			CONSTRUCTION		
	F		Construction		
		41-43	Construction		
GHI			WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; TRANSPORTATION AND		
	G		Wholesale and retail trade; repair of motor vehicles and motorcycles		
		45	Wholesale and retail trade and repair of motor vehicles and motorcycles		
		46	Wholesale trade, except of motor vehicles and motorcycles	C	O
		47	Retail trade, except of motor vehicles and motorcycles	C	O
	H		Transportation and storage		
		49	Land transport and transport via pipelines		
		50	Sea and coastal passenger water transport and inland passenger water transport		
		51	Air transport		
		52	Warehousing and support activities for transportation		
		53	Postal and courier activities		
	I		Accommodation and food service activities		
		55 - 56	Accommodation; food and beverage service activities		
J			INFORMATION AND COMMUNICATION		
	J		Information and communication		
		58	Publishing activities	C	O
		59-60	Motion picture, video and television programme production, sound recording and music publishing activities; Television and	C	O
		61	Telecommunications		
		62-63	Computer programming, consultancy and related activities; information service activities	C	O
K			FINANCIAL AND INSURANCE ACTIVITIES		
	K		Financial and insurance activities		
		64	Financial service activities, except insurance and pension fun		
		65	Insurance, reinsurance and pension funding, except compulsory social security		
		66	Activities auxiliary to financial services and insurance activities		

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.5 ECONOMIC ACTIVITIES CLASSIFICATION ACCORDING TO SPANISH NATIONAL ACCOUNTS (REVISION 2019) AND LINKING TO CULTURE

			<i>(Conclusion)</i>		
A10	A21	A64	Description	Related to SCA (1)	
L			REAL ESTATE ACTIVITIES		
	L		Real estate activities		
		68	Real estate activities		
		68a	of which: imputed income from real state		
MN			PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES; ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES		
			Professional, scientific and technical activities		
		69-70	Legal and accounting activities; activities of head offices; Activities of head offices; management consultancy activities		
		71	Architectural and engineering activities; technical testing and analysis	C	O
		72	Scientific research and development		
		73	Advertising and market research		O
		74-75	Other professional, scientific and technical activities; Veterinary activities	C	O
	N		Administrative and support service activities		
		77	<i>Rental and leasing activities</i>	C	O
		78	Employment activities	C	O
		79	Travel agency, tour operator and other reservation service and related activities	C	O
		80-82	Security and investigation activities; Services to buildings and landscape activities; Office administrative, office support and other business support activities		
OPQ			PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY; EDUCATION; HUMAN HEALTH AND SOCIAL WORK ACTIVITIES		
	O		Public administration and defence; compulsory social security		
		84	Public administration and defence; compulsory social security	C	
	P		Education		
		85	Education	C	
	Q		Human health and social work activities		
		86	<i>Human health activities</i>		
		87-88	<i>Social work activities</i>		
RSTU			ARTS, ENTERTAINMENT AND RECREATION; ACTIVITIES OF HOUSEHOLDS AND EXTRA-TERRITORIAL ORGANISATIONS AND BODIES		
	R		Arts, entertainment and recreation		
		90-92	<i>Creative, arts and entertainment activities; Libraries, archives, museums and other cultural activities; Gambling and betting activities</i>	C	O
		93	<i>Sports activities and amusement and recreation activities</i>	C	O
	S		Other service activities		
		94	<i>Activities of membership organisations</i>	C	
		95	<i>Repair of computers and personal and household goods</i>	C	O
		96	Other personal service activities		
	T		Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use		
		97-98	Activities of households as employers of domestic personnel; Undifferentiated goods- and services-producing activities of private households for own use		
	U		Activities of extraterritorial organisations and bodies		
		99	Activities of extraterritorial organisations and bodies		

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.6

ECONOMIC ACTIVITIES CLASSIFICATION ACCORDING TO SUPPLY AND USE TABLES (REVISION 2019), EQUIVALENCE WHIT CNAE 2009 AND LINKING TO CULTURE

(Continues)

Classification SNA: Supply and use tables (SUT)	Description	Correspondence with CNAE 2009	Related to SCA (1)	
1	Crop and animal production, hunting and related service activities	01		
2	Forestry and logging	02		
3	Fishing and aquaculture	03		
4	Mining and quarrying	05 -09		
5	Processing and preserving of meat and production of meat products	10.1		
6	Manufacture of dairy products	10.5		
7	Others manufacture of food	10.2-10.4;10.6-10.9		
8	Manufacture of beverages	11		
9	Manufacture of tobacco products	12		
10	Manufacture of textiles	13		
11	Manufacture of wearing apparel	14		
12	Manufacture of leather and related products	15		
13	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	16		
14	Manufacture of paper and paper products	17		
15	Printing and reproduction of recorded media	18	C	O
16	Manufacture of coke and refined petroleum products	19		
17		20		
18	Manufacture of basic pharmaceutical products and pharmaceutical preparations	21		
19	Manufacture of rubber and plastic products	22		
20	Manufacture of other non-metallic mineral products	23		
21	Manufacture of basic metals; manufacture of basic iron and steel and of ferro-alloys	24		
22	Manufacture of fabricated metal products, except machinery and equipment	25		
23	Manufacture of computer, electronic and optical products	26	C	O
24	Manufacture of electrical equipment	27		
25	Manufacture of machinery and equipment n.e.c.	28		
26	Manufacture of motor vehicles, trailers and semi-trailers	29		
27	Manufacture of other transport equipment	30		
28	Manufacture of furniture	31		
29	Other manufacturing	32	C	O
30	Repair and installation of machinery and equipment	33	C	O
31	Electricity, gas, steam and air conditioning supply	35		
32	Water collection, treatment and supply	36		
33	Water collection, treatment and supply; management services and remediation activities	37-39		
34	Construction of buildings	41		
35	Civil engineering	42		
36	Specialised construction activities	43		
37	Wholesale and retail trade and repair of motor vehicles and motorcycles	45		
38	Wholesale trade, except of motor vehicles and motorcycles	46	C	O
39	Retail trade, except of motor vehicles and motorcycles	47	C	O
40	Rail transport	49.1-49.2		
41	Land transport and transport via pipelines	49.3		
42	Sea and coastal passenger water transport and inland passenger water transport	49.4-49.5		
43	Water transport	50		
44	Air transport	51		
45	Warehousing and support activities for transportation	52		
46	Postal and courier activities	53		
47	Accommodation service activities	55		
48	Food and beverage service activities	56		
49	Publishing activities	58		
50	Motion picture, video and television programme production, sound recording and music publishing activities; Television and radio programming and broadcasting activities	59-60		
51	Telecommunications	61		
52	Computer programming, consultancy and related activities; information service activities	62-63		
53	Financial service activities, except insurance and pension fun	64		
54	Insurance, reinsurance and pension funding, except compulsory social security	65		
55	Activities auxiliary to financial services and insurance activities	66		
56	Real estate activities	68		
57	of which: imputed income from real state	68		
58	Legal and accounting activities	69		
59	Activities of head offices; management consultancy activities	70		
60	Architectural and engineering activities; technical testing and analysis	71	C	O
61	Scientific research and development	72		

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.6 ECONOMIC ACTIVITIES CLASSIFICATION ACCORDING TO SUPPLY AND USE TABLES (REVISION 2019), EQUIVALENCE WITH CNAE 2009 AND LINKING TO CULTURE

		<i>(Conclusion)</i>	
Classification SNA: Supply and use tables (SUT)	Description	Correspondence with CNAE 2009	Related to SCA (3)
62	Advertising and market research	73	O
63	Other professional, scientific and technical activities	74	C O
64	Veterinary activities	75	
65	Rental and leasing activities	77	C O
66	Employment activities	78	C O
67	Travel agency, tour operator and other reservation service and related activities	79	C O
68	Security and investigation activities	80	
69	Services to buildings and landscape activities	81	
70	Office administrative, office support and other business support activities	82	
71	Public administration and defence; compulsory social security	84	C
72	Education	85	C
73	Human health activities	86	
74	Social work activities	87-88	
75	Creative, arts and entertainment activities; Libraries, archives, museums and other cultural activities; Gambling and betting activities	90-92	C O
76	Sports activities and amusement and recreation activities	93	C O
77	Activities of membership organisations	94	C
78		95	C O
79	Other personal service activities	96	
80	Activities of households as employers of domestic personnel; Undifferentiated goods- and services-producing activities of private households for own use	97-98	
81	Activities of extraterritorial organisations and bodies	99	

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.7 PRODUCTS CLASSIFICATION ACCORDING TO SUPPLY AND USE TABLES (REVISION 2019), EQUIVALENCE WITH CPA 2008 AND LINKING TO CULTURE

(Continues)

Classification SNA: Supply and use tables (SUT)	Description	Correspondence with CPA 2008	Related to SCA (1)	
1	Agricultural products	01.1-01.3		
2	Livestock products	01.4		
3	Agricultural and livestock services	01.6-01.7		
4	Products of forestry, logging and related services	02		
5	Fish and other fishing products; aquaculture products; support services to fishing	03		
6	Coal and lignite	05		
7	Crude petroleum	06.1		
8	Natural gas	06.2		
9	Metal ores	07		
10	Non-metal and non-energy ores	08-09		
11	Preserved meat and meat products	10.1		
15	Other foodstuffs	10.2-10.3;10.6-10.8		
13	Vegetable and animal oils and fats	10.4		
12	Dairy products	10.5		
14	Prepared animal feeds	10.9		
16	Alcoholic beverages	11.01-11.06		
17	Soft drinks; mineral waters and other bottled waters	11.07		
18	Tobacco products	12		
19	Textiles	13		
20	Wearing apparel	14		
21	Leather and related products	15		
22	Wood and of products of wood and cork, except furniture; articles of straw and plaiting materials	16		
23	Pulp, paper and paperboard	17.1		
24	Articles of paper and paperboard	17.2		
25	Printing and recording services	18	C	O
26	Coke and refined petroleum products	19		
27	Basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms; Pesticides and other agrochemical products	20.1-20.2		
28	Other chemical products	20.3-20.5		
29	Man-made fibres	20.6		
30	Basic pharmaceutical products and pharmaceutical preparations	21		
31	Rubber products	22.1		
32	Plastics products	22.2		
33	Glass and glass products	23.1		
34	Ceramic products	23.2-23.4		
35	Cement, lime and plaster; Articles of concrete, cement and plaster	23.5-23.6		
36	Other non-metallic mineral products	23.7-23.9		
37	Basic metals and metal products	24		
38	Fabricated metal products, except machinery and equipment	25		
39	Electronic components and boards	26.1		
40	Computers and peripheral equipment	26.2		O
41	Other electronic and optical equipment	26.3+26.4+26.5+ 26.6+26.7+26.8	C	O
42	Electrical material and equipment other than household appliances	27.1-27.4;27.9		
43	Domestic appliances	27.5		
44	Machinery and equipment n.e.c.	28		
45	Motor vehicles	29.1		
46	Bodies, parts and accessories for motor vehicles; trailers and semi-trailers	29.2+29.3		
47	Ships and boats	30.1		
48	Railway locomotives and rolling stock	30.2		
49	Air and spacecraft and related machinery	30.3		
50	Other transport equipment n.e.c.	30.4+30.5+30.6+ 30.7+30.8+30.9		
51	Furniture	31		
52	Other manufactured goods n.e.c.	32	C	O
53	Repair and installation services of machinery and equipment	33	C	O
54	Electricity, transmission and distribution services	35.1		
55	Manufactured gas; distribution services of gaseous fuels through mains; Steam and air conditioning supply services	35.2+35.3		
56	Natural water; water treatment and supply services	36		
57	Sewerage services and sewage sludge; waste disposal services; materials recovery services; Remediation services and other waste management services	37-39		
58	Residential buildings and related construction works	41.001;41.003		
59	Non-residential buildings and related construction works	41.002;41.004		
60	Constructions and construction works for civil engineering	42		
61	Specialised construction works	43		
63	Maintenance and repair services of motor vehicles	45.2		
62	Trade in motor vehicles, their spare parts and accessories	45.1;45.3-45.4		
64	Wholesale trade services, except of motor vehicles and motorcycles	46	C	O
65	Retail trade services, except of motor vehicles and motorcycles	47	C	O

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.7 PRODUCTS CLASSIFICATION ACCORDING TO SUPPLY AND USE TABLES (REVISION 2019), EQUIVALENCE WITH CPA 2008 AND LINKING TO CULTURE

(Conclusion)

Classification SNA: Supply and use tables (SUT)	Description	Correspondence with CPA 2008	Related to SCA (3)	
66	Rail transport services	49.1-49.2		
67	Other land transport services	49.3-49.5		
68	Sea and coastal water transport services	50		
69	Air transport services	51		
70	Warehousing and storage services	52.1		
71	Support services for transportation	52.2		
72	Postal and courier services	53		
73	Accommodation services	55		
74	Food and beverage serving services	56		
75	Publishing services	58	C	O
76	Motion picture, video and television programme production services, sound recording and music publishing	59	C	O
77	Programming and broadcasting services	60	C	O
78	Telecommunications services	61		
79	Computer programming, consultancy and related services; Information services	62-63	C	O
80	Financial services, except insurance and pension funding	64		
81	Insurance, reinsurance and pension funding services, except compulsory social security	65		
82	Services auxiliary to financial services and insurance services	66		
83	Real estate services	68		
84	of which: imputed rents from owner-occupied dwellings	68		
85	Legal and accounting services; Services of head offices; management consulting services	69-70		
86	Architectural and engineering services; technical testing and analysis services	71	C	O
87	Scientific research and development services	72		
88	Advertising and market research services	73		O
89	Other professional, scientific and technical services	74	C	O
90	Other professional, scientific and technical services; veterinary services	75		
91	Rental and leasing services of motor vehicles	77.1		
92	Rental and leasing services of material goods; Licensing services for the right to use intellectual property	77.2-77.4		
93	Employment services	78	C	O
94	Travel agency, tour operator and other reservation services and related services	79	C	O
95	Security and investigation services	80		
96	Services to buildings and landscape	81		
97	Office administrative, office support and other business support services	82		
98	Public administration and defence services; compulsory social security services	84	C	
99	Education services	85	C	
100	Human health services	86		
101	Residential care services; Social work services without accommodation	87-88		
102	Creative, arts and entertainment services	90	C	O
103	Library, archive, museum and other cultural services	91	C	O
104	Gambling and betting services	92	C	O
105	Sporting services and amusement and recreation services	93	C	O
106	Services furnished by membership organisations	94	C	
107	Repair services of computers and personal and household goods	95	C	O
108	Other personal services	96		
109	Services of households as employers of domestic personnel; Undifferentiated goods and services produced by private h	97-98		
110	Activities of extraterritorial organisations and bodies	99		

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.8 ECONOMIC ACTIVITIES LINKED TO CULTURE ACCORDING TO SUPPLY AND USE TABLES (REVISION 2019), CORRESPONDENCE WHIT class CNAE 2009 AND LINKING TO CULTURE

(Continues)

Classification SNA: Supply and use tables (SUT)		CNAE 2009		Related to SAC (1)
Code	Description	Code	Description	Observations
15	Printing and reproduction of recorded media	1811	Printing of newspapers	C O
		1812	Other printing activities (p)	C O
		1813	Pre-press and pre-media services	C O
		1814	Binding and related services	C O
		1820	Reproduction of recorded media	C O
23	Manufacture of computer, electronic and optical products	2620	Manufacture of computers and peripheral equipment	O
		2640	Manufacture of consumer electronics (p)	Includes sound and video receiving, recording and reproduction C O
		2670	Manufacture of optical instruments and photographic equipment (p)	C O
		2680	Manufacture of magnetic and optical media (p)	Includes unrecorded media for recording C O
29	Other manufacturing	3212	Manufacture of jewellery and related articles	C O
		3220	Manufacture of musical instruments	C O
30	Repair and installation of machinery and equipment	3319	Repair of other equipment (p)	Includes restoration of musical instruments C O
38	Wholesale trade and commission trade, except of motor vehicles and motorcycles	4618	Agents specialised in the sale of other particular products (p)	Art and antiques C O
		4648	Wholesale of watches and jewellery	C O
		4643	Wholesale of electrical household appliances (p)	Television equipment; recorded media C O
		4649	Wholesale of other household goods (p)	Musical instruments C O
		4651	Wholesale of computers, computer peripheral equipment and software	O
		4652	Wholesale of electronic and telecommunications equipment and parts (p)	C O
39	Retail trade, except of motor vehicles and motorcycles	4690	Non-specialised wholesale trade (p)	C O
		4719	Other retail sale in non-specialised stores	C O
		4741	Retail sale of computers, peripheral units and software in specialised stores	O
		4742	Retail sale of telecommunications equipment in specialised stores (p)	Mobile phones C O
		4743	Retail sale of audio and video equipment in specialised stores	C O
		4759	Retail sale of furniture, lighting equipment and other household articles in specialised stores (p)	Includes musical instruments and scores C O
		4761	Retail sale of books in specialised stores	C O
		4762	Retail sale of newspapers and stationery in specialised stores (p)	C O
		4763	Retail sale of music and video recordings in specialised stores	C O
		4777	Retail sale of watches and jewellery in specialised stores	C O
		4778	Other retail sale of new goods in specialised stores (p)	Art galleries C O
		4779	Retail sale of second-hand goods in stores (p)	Antiques C O
4789	Retail sale via stalls and markets of other goods (p)	C O		
4791	Retail sale via mail order houses or via Internet (p)	C O		
4799	Other retail sale not in stores, stalls or markets (p)	Books C O		
49	Publishing activities	5811	Book publishing	C O
		5813	Publishing of newspapers	C O
		5814	Publishing of journals and periodicals	C O
		5819	Other publishing activities (p)	C O
		5821	Publishing of computer games	C O
		5829	Other software publishing	O

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Table A.8 ECONOMIC ACTIVITIES LINKED TO CULTURE ACCORDING TO SUPPLY AND USE TABLES (REVISION 2019), CORRESPONDENCE WHIT CLASS CNAE 2009 AND LINKING TO CULTURE

Classification SNA: Supply and use tables (SUT)		CNAE 2009		<i>(Conclusion)</i>		
				Related to SAC (1)		
Code	Description	Code	Description	Observations		
50	Motion picture, video and television programme production, sound recording and music publishing; Television and radio programming and broadcasting activities	5912	Motion picture, video and television programme post-production activities	C	O	
		5914	Motion picture projection activities	C	O	
		5915	Motion picture and video production activities	C	O	
		5916	Television programme production activities	C	O	
		5917	Motion picture and video distribution activities	C	O	
		5918	Television programme distribution activities	C	O	
		5920	Sound recording and music publishing activities	C	O	
		6010	Radio broadcasting	C	O	
52	Data processing, hosting and related activities; Information	6020	Television programming and broadcasting activities	C	O	
		6312	Web portals		O	
		6391	News agency activities	C	O	
60	Architectural and engineering activities; technical testing and analysis	6399	Other information service activities n.e.c.	C	O	
		7111	Architectural activities	C	O	
62	Advertising and market research	7311	Advertising agencies		O	
		7312	Media representation		O	
63		7410	Specialised design activities	C	O	
		7420	Photographic activities	C	O	
		7430	Translation and interpretation activities	C	O	
		7490	Other professional, scientific and technical activities n.e.c. (p)	Includes activities of theatrical and artistic agents	C	O
65	Rental and leasing activities	7722	Renting of video tapes and disks	C	O	
		7729	Renting and leasing of other personal and household goods (p)	Includes renting of costumes	C	O
66	Employment activities	7810	Activities of employment placement agencies (p)	Activities of casting	C	O
67	Travel agency, tour operator and other reservation service and related activities	7990	Other reservation service and related activities (p)	Sales of tickets for the theatre	C	O
71	Public administration and defence; compulsory social security	8411	General public administration activities (p)		C	
		8412	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security (p)		C	
72	Education	85 (p)	Related education (2)		C	
		8552	Cultural education		C	
75	Creative, arts and entertainment activities; Libraries, archives, museums and other cultural activities; Gambling and betting activities	9001	Performing arts		C	O
		9002	Support activities to performing arts		C	O
		9003	Artistic creation		C	O
		9004	Operation of arts facilities		C	O
		9102	Museums activities		C	
		9103	Operation of historical sites and buildings		C	
		9104	Botanical and zoological gardens and nature reserves activities		C	
		9105	Library activities		C	O
76	Sports activities and amusement and recreation activities	9106	Archives activities		C	O
		9329	Other amusement and recreation activities (p)	Includes operation of dance floors and fairs	C	O
77	Activities of membership	9499	Activities of other membership organisations n.e.c. (p)		C	O
78	Repair of computers and personal and household goods	9511	Repair of computers and peripheral equipment		O	
		9521	Repair of audio and video electrical household goods (p)		C	O

(1) Totally or partially included in the research. "C" if Culture; "O" if related to intellectual property.

Table A.9 ECONOMIC ACTIVITIES OF EDUCATION AND DEGREES LINKED TO CULTURE

Code CNAE 2009	Description	Titulaciones
853 (p)	Secondary education	
		Bachillerato (Visual arts and Performing arts) Education of Special Regime Artistic Disciplines (elementary and medium level) Education of Visual Arts and Design Education of Music Education of Dance Occupational Vocational Training (ordinary level training cycles) Arts and crafts, Graphic Arts, Image and Sound
854 (p)	Higher education	
		Education of Special Regime Artistic Disciplines (high level) Education of Visual Arts and Design Education of Music Education of Dance Education of Dramatic Art Occupational Vocational Training (advanced level training cycles) - Graphic Arts - Communication, Image and Sound - Cultural services to the community Diplomas, first degrees, engineering and similar degrees linked to the field of culture, as: - Library Science and Documentation - Fine Arts - Documentation - History and Musical Sciences - Art History - Mass Communications - Audiovisual Communication - Journalism - Advertising and Public relations - Social and Cultural anthropology - Theory of Literature and comparative literature - Linguistics - Translation and interpretation - Philology - Arts - Architecture - Technical architecture Other degrees and double degrees related to the field of study Official Postgraduate Programmes (Masters) and Doctorates related to the field of study.
855	Other education	
8552	Cultural education	Education related to fine arts, drama and music. Doesn't lead to the obtention of diplomas or official titles
85 (p)	Other education related to culture	School and Workshop Programmes related to culture

Table A.10 GOODS AND SERVICES RELATED TO CULTURE ACCORDING TO THE CLASSIFICATION OF INDIVIDUAL CONSUMPTION BY PURPOSE (ECOICOP)

Code COICOP	Description
08	Communication
08.2	Telephone and telefax equipment
08.2.0.2	Mobile telephone equipment
08.3	Telephone and telefax services
08.3.0.2	Wireless telephone services
08.3.0.3	Internet access provision services
08.3.0.4	Bundled telecommunication services
09	Recreation and culture
09.1	Audio-visual, photographic and information processing equipment
09.1.1	Equipment for the reception, recording and reproduction of sound and picture
09.1.1.1	Equipment for the reception, recording and reproduction of sound
09.1.1.2	Equipment for the reception, recording and reproduction of sound and vision
09.1.1.3	Portable sound and vision devices
09.1.1.9	Other equipment for the reception, recording and reproduction of sound and picture
09.1.2	Photographic and cinematographic equipment and optical instruments
09.1.2.1	Cameras and other photographic and cinematographic equipment
09.1.2.2	Accessories for photographic and cinematographic equipment
09.1.3	Information processing equipment
09.1.3.1	Personal computers
09.1.3.2	Accessories for information processing equipment
09.1.3.3	Software
09.1.4	Recording media
09.1.4.1	Pre-recorded recording media
09.1.4.2	Unrecorded recording media
09.1.4.9	Other recording media
09.1.5	Repair of audiovisual, photographic and information processing equipment
09.1.5.0	Repair of audiovisual, photographic and information processing equipment
09.2	Other major durables for recreation and culture
09.2.2	Musical instruments and major durables for indoor recreation
09.2.2.1	Musical instruments
09.4	Recreational and cultural services
09.4.2	Cultural services
09.4.2.1	Cinemas, theatres, concerts
09.4.2.2	Museums, libraries, zoological gardens
09.4.2.3	Television and radio licence fees, subscriptions
09.4.2.4	Hire of equipment and accessories for culture
09.4.2.5	Photographic services
09.4.2.9	Other cultural services
09.5	Newspapers, books and stationery
09.5.1	Books
09.5.1.1	Fiction books
09.5.1.3	Other non-fiction books
09.5.1.4	Binding services and E-book downloads
09.5.2	Newspapers and periodicals
09.5.2.1	Newspapers
09.5.2.2	Magazines and periodicals
09.5.3	Miscellaneous printed matter
09.5.3.0	Miscellaneous printed matter
10	Education
10.2	Secondary education and postsecondary non-tertiary education
10.3	Tertiary education
10.4	Education not definable by level

Table A.11 PRODUCTS RELATED TO CULTURE ACCORDING TO THE COMBINED NOMENCLATURE (CN 2017)

(Continues)

Code CN 2017	Description	Related to SAC (1)	
37	<i>Photographic or cinematographic goods</i>		
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	C	O
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	C	O
3703	Photographic paper, paperboard and textiles, sensitised, unexposed	C	O
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	C	O
3705	Photographic plates and film, exposed and developed, other than cinematographic film	C	O
3706	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack	C	O
49	<i>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans</i>		
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets	C	O
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	C	O
4903	Children's picture, drawing or colouring books		
4904	Music, printed or in manuscript, whether or not bound or illustrated	C	O
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		
4905.10	Globes	C	O
4905.91	In book form	C	O
4905.99	Other	C	O
4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	C	O
4911	Other printed matter, including printed pictures and photographs		
4911.91	Pictures, designs and photographs	C	O
71	<i>Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin</i>		
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	C	O
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	C	O
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	C	O
85	<i>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles</i>		
8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528		
8517.12	Telephones for cellular networks or for other wireless networks	C	O
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets	C	O
8519	Sound recording or sound reproducing apparatus	C	O
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	C	O
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37		
8523.29	Magnetic media for the recording of sound or of other phenomena (excl. cards incorporating a magnetic stripe and goods of chapter 37)	C	O
8523.41	Optical media for the recording of sound or of other phenomena, unrecorded (excl. goods of chapter 37)	C	O
8523.49	Optical media for the recording of sound or of other phenomena (excl. unrecorded and goods of chapter 37)	C	O
8523.49.10	Digital versalite disk (DVD)	C	O
8523.49.20	Recorded optical media except digital versalite disk (DVD)	C	O
8523.51	Solid-state non-volatile storage devices	C	O
8523.59	Semiconductor media, unrecorded, for the recording of sound or of other phenomena (excl. solid-state non-volatile data storage devices, smart cards and goods of chapter 37)	C	O
8523.80	Media for the recording of sound or of other phenomena, whether or not recorded, incl. matrices and masters for the production of discs (excl. magnetic, optical and semiconductor media, and products of chapter 37)	C	O
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders		
8525.80	Television cameras, digital cameras and video camera recorders	C	O
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	C	O
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	C	O
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	C	O

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Table A.11 PRODUCTS RELATED TO CULTURE ACCORDING TO THE COMBINED NOMENCLATURE (CN 2017)

(Continues)

Code CN 2017	Description	Related to SAC (1)	
90	<i>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof</i>		
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked		
9002.11	Objective lenses for cameras, projectors or photographic enlargers or reducers	C	O
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539		
9006.4	Instant print cameras	C	O
9006.5	Other cameras	C	O
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	C	O
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	C	O
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens	C	O
92	<i>Musical instruments; parts and accessories of such articles</i>		
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	C	O
9202	Other string musical instruments (for example, guitars, violins, harps)	C	O
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	C	O
9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	C	O
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	C	O
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	C	O
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	C	O
95	<i>Toys, games and sports requisites; parts and accessories thereof</i>		
9504	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment		
9504.50	Video game consoles and machines, other than those of subheading 950430	C	O
97	<i>Works of art, collectors' pieces and antiques</i>	C	O
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	C	O
9702	Original engravings, prints and lithographs	C	O
9703	Original sculptures and statuary, in any material	C	O
9704	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	C	O
9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	C	O
9706	Antiques of an age exceeding 100 years	C	O

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DE CULTURA
Y DEPORTE