

STATUTORY INSTRUMENTS.

S.I. No. 268 of 2022

STATISTICS (STRUCTURAL BUSINESS INQUIRY) ORDER 2022

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STATISTICS (STRUCTURAL BUSINESS INQUIRY) ORDER 2022

I, MICHEÁL MARTIN, Taoiseach, in exercise of the powers conferred on me by section 25(1) of the Statistics Act 1993 (No. 21 of 1993) and, in so far as it relates to subparagraphs (a) to (n) of the Schedule to the following order, for the purpose of giving full effect to paragraphs (1)(b), (c) and (d) and (2)(a), (g), (h), (i), (k), (l) and (m) of Article 6 of Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019¹ as amended by Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021² and, in so far as it relates to subparagraphs (o) to (v) of the Schedule to the following order, for the purpose of giving full effect to Articles 5 and 6 of Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011³ as amended by Regulation (EU) No 538/2014 of the European Parliament and of the Council of 16 April 2014⁴ and Commission Delegated Regulation (EU) 2022/125 of 19 November 2021⁵, hereby order as follows:

1. This Order may be cited as the Statistics (Structural Business Inquiry) Order 2022.

2. (1) In this Order –

"inquiry" means the Structural Business Inquiry that is conducted by the Central Statistics Office for the purposes of obtaining information specified in the Schedule, including for the purposes of compliance with the Regulations;

"Regulations" means –

- (a) Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019¹ as amended by Commission Delegated Regulation (EU) 2021/1704 of 14 July 2021², and
- (b) Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011³ as amended by Regulation (EU) No 538/2014 of the European Parliament and of the Council of 16 April 2014⁴ and Commission Delegated Regulation (EU) 2022/125 of 19 November 2021⁵.
- (2) A word or expression that is used in this Order and also used in the Regulations has the same meaning in this Order as in the Regulations, other than where the context otherwise requires.

¹ OJ L 327, 17.12.2019, p. 1

² OJ L 339, 24.9.2021, p. 33

³ OJ L 192, 22.7.2011, p. 1

⁴ OJ L 158, 27.5.2014, p. 113

⁵ OJ L 20, 31.1.2022, p. 40

- 3. This Order applies in a particular year to a person who or an undertaking that, in the immediately preceding year, was classified for statistical purposes under section B, C, D, E, F, G, H, I, J, K, L, M, N, P, Q, R or S of NACE Rev. 2, as set out in Annex I to Regulation (EC) No. 1893/2006 of the European Parliament and of the Council of 20 December 2006⁶ as amended by Regulation (EC) No. 295/2008 of the European Parliament and of the Council of 11 March 2008⁷, Regulation (EU) No. 70/2012 of the European Parliament and of the Council of 18 January 2012⁸ and Regulation (EU) 2019/1243 of the European Parliament and of the Council of 20 June 2019⁹.
- 4. A requirement on persons to whom or undertakings to which this Order applies to provide, annually and for the purposes of the inquiry, information in relation to the preceding year, the general nature of which is specified in the Schedule, is hereby prescribed.
- 5. The Statistics (Structural Business Inquiry) Order 2017 (S.I. No. 572 of 2017) is revoked.

⁶ OJ L 393, 30.12.2006, p. 1

⁷ OJ L 97, 9.4.2008, p. 13

⁸ OJ L 32, 3.2.2012, p. 1

⁹ OJ L 198, 25.7.2019, p. 241

SCHEDULE

Article 4

- 1. Information regarding the following, as it relates to the person or undertaking concerned and the business activity of the person or undertaking concerned, and specifying the year to which the information relates:
 - (a) particulars, including name, address and contact details;
 - (b) business activity;
 - (c) accounting year to which the information relates;
 - (d) income other than income derived from turnover;
 - (e) indirect taxes paid or payable;
 - (f) production subsidies received from the EU and from sources other than the EU;
 - (g) operating expenses, including purchases of goods and services;
 - (h) location of the ultimate beneficial ownership;
 - (i) imports, by type and country of source;
 - (j) exports, by type and country of destination;
 - (k) e-commerce usage and turnover derived from e-commerce;
 - (l) whether the business is or is not owned by members of the same family;
 - (m) amount of turnover invoiced to affiliates;
 - (n) balance sheet information including the following particulars:
 - (i) total outstanding debt liabilities;
 - (ii) amount referred to in subparagraph (i) that is borrowed from banks;
 - (iii) interest payable on outstanding debt liabilities;
 - (iv) cash and cash equivalents;
 - (v) accounts receivable;
 - (vi) accounts payable;
 - (vii) total assets;
 - (viii) total fixed assets;
 - (o) where part of the turnover is derived from construction activities
 - (i) turnover derived from construction activities, including turnover derived from each of the following activities:
 - (I) construction activity engaged in as a principal contractor or on own account;
 - (II) construction activity engaged in as a subcontractor:

- (III) sales of goods made by the person or undertaking concerned and used in the construction activity referred to in sub-clause (I) or (II);
- (IV) goods resold by the person or undertaking concerned without further processing,

and

- (ii) the percentage turnover derived from each of the following construction activities:
 - (I) residential building;
 - (II) non-residential building;
 - (III) civil engineering works;
- (p) turnover, including
 - (i) the types of turnover,
 - (ii) the amount and percentage of turnover derived from a particular product or category of product, and
 - (iii) the amount and percentage of turnover by reference to its country of destination;
- (q) value of stocks and work in progress at the beginning and the end of the year;
- (r) capital assets acquired and disposed of;
- (s) labour costs, including wages, salaries, pensions and social insurance;
- (t) all local units, including subsidiaries, branches and outlets, in the State;
- (u) payments to sub-contractors and to agency workers;
- (v) research and development activities engaged in;
- (w) commercial activities engaged in that relate to sustainable or renewable energy, energy efficiency or protection of the environment and turnover derived from such activities.

2. Information on the time taken by the person or undertaking concerned to complete the questionnaire, form or other record prepared by the Director General for the collection of the information referred to in paragraph 1.



GIVEN under my Official Seal, 31 May, 2022.

MICHEÁL MARTIN, Taoiseach. BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
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