



Brussels, **XXX**  
G6 GVC IA Annex  
[...] (2025) **XXX** draft

ANNEX

**ANNEX**

**to the**

**COMMISSION IMPLEMENTING REGULATION .../...**

**amending Implementing Regulation (EU) 2022/918 laying down technical specifications of data requirements for the topic Global Value Chains pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council**

ANNEX

'ANNEX

**Technical specifications of data requirements for the topic "Global Value Chains"**

<b>Scope (GVC topic details)</b>	<b>Variable</b>	<b>Nature</b>
(i) Business functions	(1) Number of employees and self-employed persons	Mandatory
(ii) Global Value Chains	(2) Number of enterprises purchasing goods from abroad	Mandatory
	(3) Number of enterprises supplying goods abroad	Mandatory
	(4) Number of enterprises purchasing services from abroad	Mandatory
	(5) Number of enterprises supplying services abroad	Mandatory
	(6) Number of enterprises with foreign trade partners within and outside the same enterprise group	Mandatory
(iii) International sourcing	(7) Number of enterprises carrying out international sourcing	Mandatory
	(8) Number of jobs created in the enterprise as a result of international sourcing	Mandatory
	(9) Number of jobs lost (or relocated abroad) as a result of international sourcing	Mandatory
	(10) Number of enterprises having carried out or considered carrying out international sourcing	Mandatory
(iv) Events impacting GVC arrangements	(11) Number of enterprises reporting impact on global value chains arrangements	Mandatory

Scope (GVC topic details)	Variable	Nature
(v) Movement of business functions	(12) Number of enterprises moving business functions	Voluntary

The variables (2), (3), (4), (5) and (6) refer only to enterprises that report a value higher than EUR 100 000 for at least one type of purchased goods or services from abroad (variables (2) and (4)) or supplied goods or services abroad (variables (3) and (5)), in the final year of the reference period. The data should not be collected for those enterprises for which the aforementioned value is less than EUR 100 000 for the corresponding variable.

Measurement unit	Absolute value
Statistical population	For all variables: Market producers of NACE Sections B to O with number of employees and self-employed persons greater than or equal to 50, in the last year of the reference period.
Data transmission deadline	T + 21 months
First reference period	2024-2026
Simplifications and further specifications	<p><i>1% rule</i></p> <p>1% rule may be applied. It is not necessary to compile variables under this implementing act if the contribution of the Member State for the <i>number of enterprises with 50 or more employees and self-employed persons, at aggregated NACE level B-O</i>, for the most recent reference year for which the data are available by T-18 months, is less than 1% of the EU total.</p> <p><i>Data collection</i></p> <p>The following enterprise data shall be collected or obtained from registers or other statistical or administrative data sources:</p> <ul style="list-style-type: none"> <li>- main economic activity of the enterprise, at the end of last year of the reference period, year T,</li> </ul>

	<p>- number of employees and self-employed persons, in the last year of the reference period, year T, and</p> <p>- information on participation in an enterprise group.</p> <p>Other data (such as the core business function of the enterprise) may also be collected or obtained from registers or other statistical or administrative data sources, instead of the survey.</p> <p>Further definitions of variables, breakdowns as well as methodological recommendations are provided in the GVC compilers' manual.</p>
--	--

## Breakdowns

### 1. VARIABLE (1) NUMBER OF EMPLOYEES AND SELF-EMPLOYED PERSONS

Data have to be provided as a combination of all breakdowns listed below.

#### *(1) Breakdown by activity*

- Aggregates of NACE sections:
- Total: B+C+D+E+F+G+H+I+J+K+L+M+N+O (Industry, construction and business services)
- B+C+D+E+F (Industry and construction)
- G+H+I+J+K+L+M+N+O (Business services)
- NACE sections B, C, D, E, F, G, H, I, J, K, L, M, N, and O

#### *(2) Breakdown by business function*

To be provided for all NACE sections and aggregates of NACE sections (B-O, B-F, and G-O):

- Total - Any business function
- Core business functions
- Support business functions

To be provided for aggregates of NACE sections only (B-O, B-F, and G-O):

- Production of goods
- Management and administration
- Engineering and related technical services
- Research and development
- Information and communications technology
- Marketing, sales, and after-sales services
- Transport, logistics and storage
- Other services

***(3) Breakdown by size class of number of employees and self-employed persons:***

To be provided for aggregates of NACE sections only (B-O, B-F, and G-O):

- Total - 50 and more employees and self-employed persons
- Medium-sized enterprises - 50-249 employees and self-employed persons
- Large enterprises - 250 and more employees and self-employed persons

**2. VARIABLE (2) NUMBER OF ENTERPRISES PURCHASING GOODS FROM ABROAD**

**A. Breakdown by activity, type of goods and geographical area**

Data have to be provided as a combination of all breakdowns listed below.

***(1) Breakdown by activity***

- Aggregates of NACE sections:
- Total: B+C+D+E+F+G+H+I+J+K+L+M+N+O (Industry, construction and business services)
- B+C+D+E+F (Industry and construction)
- G+H+I+J+K+L+M+N+O (Business services)

***(2) Breakdown by type of goods purchased***

- Raw materials that are used in the responding enterprise's production process
- Components that form part of the responding enterprise's product
- Machinery and other technical equipment used by the responding enterprise
- Final (finished) goods designed by the responding enterprise for resale
- Final (finished) goods designed by another enterprise for resale
- Other goods
- Total

***(3) Breakdown by geographical area***

- EU Member States
- European countries other than EU Member States
- Non-European countries
- Extra-EU (countries other than EU Member States)
- Total

**B. Breakdown by type of goods, group status and geographical area**

Data have to be provided as a combination of all breakdowns listed below.

***(1) Breakdown by type of goods purchased***

- Same as for variable (2), breakdown A.

***(2) Breakdown by group status***

- Independent national enterprises
- Enterprises belonging to national enterprise groups (all resident enterprise groups)

- Enterprises belonging to multinational enterprise groups (all domestically and foreign-controlled)
- Enterprises belonging to domestically controlled multinational enterprise groups
- Enterprises belonging to foreign controlled multinational enterprise groups
- Enterprises belonging to foreign controlled multinational enterprise groups, controlled by the parent unit (group head) within the EU
- Enterprises belonging to foreign controlled multinational enterprise groups, controlled by the parent unit (group head) outside of the EU
- Total

**(3) Breakdown by geographical area**

- Same as for variable (2), breakdown A.

**3. VARIABLE (3) NUMBER OF ENTERPRISES SUPPLYING GOODS ABROAD**

**A. Breakdown by activity, type of goods and geographical area**

Data have to be provided as a combination of all breakdowns listed below.

**(1) Breakdown by activity**

- Same as for variable (2), breakdown A

**(2) Breakdown by type of goods supplied**

- Raw materials that are used by customers abroad in their own production process
- Components that are used by customers abroad as part of their own product
- Machinery and other technical equipment used by customers abroad
- Final (finished) goods designed by the responding enterprise for resale
- Final (finished) goods designed by another enterprise for resale
- Other goods
- Total

**(3) Breakdown by geographical area**

- Same as for variable (2), breakdown A.

## **B. Breakdown by type of goods, group status and geographical area**

Data have to be provided as a combination of all breakdowns listed below.

### ***(1) Breakdown by type of goods supplied***

- Same as for variable (3), breakdown A.

### ***(2) Breakdown by group status***

- Same as for variable (2), breakdown B.

### ***(3) Breakdown by geographical area***

- Same as for variable (2), breakdown A.

## **4. VARIABLE (4) NUMBER OF ENTERPRISES PURCHASING SERVICES FROM ABROAD**

### **A. Breakdown by activity, type of services and geographical area**

Data have to be provided as a combination of all breakdowns listed below.

#### ***(1) Breakdown by activity***

- Same as for variable (2), breakdown A

#### ***(2) Breakdown by type of services***

- Management and administration
- Engineering and related technical services
- Research and development
- Information and communications technology services
- Marketing, sales, and after-sales services
- Transport, logistics and storage



- Other services
- Total

**(3) Breakdown by geographical area**

- Same as for variable (2), breakdown A.

**B. Breakdown by type of services, group status and geographical area**

Data have to be provided as a combination of all breakdowns listed below.

**(1) Breakdown by type of services**

- Same as for variable (4), breakdown A.

**(2) Breakdown by group status**

- Same as for variable (2), breakdown B.

**(3) Breakdown by geographical area**

- Same as for variable (2), breakdown A.

**5. VARIABLE (5) NUMBER OF ENTERPRISES SUPPLYING SERVICES ABROAD:**

**A. Breakdown by activity, type of goods and geographical area**

Data have to be provided as a combination of all breakdowns listed below.

**(1) Breakdown by activity**

- Same as for variable (2), breakdown A

**(2) Breakdown by type of services**

- Same as for variable (4), breakdown A.

**(3) Breakdown by geographical area**

- Same as for variable (2), breakdown A.

## **B. Breakdown by type of services, group status and geographical area**

Data have to be provided as a combination of all breakdowns listed below.

### ***(1) Breakdown by type of services***

- Same as for variable (4), breakdown A.

### ***(2) Breakdown by group status***

- Same as for variable (2), breakdown B.

### ***(3) Breakdown by geographical area***

- Same as for variable (2), breakdown A.

## **6. VARIABLE (6) NUMBER OF ENTERPRISES WITH FOREIGN TRADE PARTNERS WITHIN AND OUTSIDE THE SAME ENTERPRISE GROUP**

### ***(1) Breakdown by type of foreign business partner***

#### *Intra-group trade*

- Supplying goods abroad, predominately <sup>1</sup> within the enterprise's own group
- Supplying services abroad, predominately within the enterprise's own group
- Purchasing goods from abroad, predominately from within the enterprise's own group
- Purchasing services from abroad, predominately from within the enterprise's own group

#### *Extra-group trade*

- Supplying goods abroad, predominately outside the enterprise's own group

---

<sup>1</sup> The word 'predominately' refers to more than half of enterprise's foreign trade for each type of trade (supplying goods, supplying services, purchasing goods, and purchasing services).

- Supplying services abroad, predominately outside the enterprise’s own group
- Purchasing goods from abroad, predominately from outside the enterprise’s own group
- Purchasing services from abroad, predominately from outside the enterprise’s own group

*Totals (count)*

- Total intra-group trade in goods
- Total extra-group trade in goods
- Total intra-group trade in services
- Total extra-group trade in services
- Total trade in goods
- Total trade in services
- Total trade

**7. VARIABLE (7) NUMBER OF ENTERPRISES CARRYING OUT INTERNATIONAL SOURCING:**

**A. Breakdown by activity and size class:**

Data have to be provided as a combination of all breakdowns listed below.

*(1) Breakdown by activity*

- Same as for variable (1)

*(2) Breakdown by size class of number of employees and self-employed persons*

To be provided for aggregates of NACE sections only (B-O, B-F, and G-O):

- Same as for variable (1)

**B. Breakdown by business function and kind of business partner:**

Data have to be provided as a combination of all breakdowns listed below.

***(1) Breakdown by business function***

- Same as for variable (1)

***(2) Breakdown by kind of business partner***

- Total - Any business partner
- Insourcing - Business partner within the same enterprise group
- Outsourcing - Business partner outside the same enterprise group

**C. Breakdown by business function and geographical area:**

Data have to be provided as a combination of all breakdowns listed below.

***(1) Breakdown by business function***

- Same as for variable (1)

***(2) Breakdown by geographical area***

- EU Member States
- Extra-EU (countries other than EU Member States)
- Total
  
- UK
- European countries other than EU Member States
- China
- India
- Other Asian countries and Oceania

- USA
- Canada
- Central and South America
- Africa

**D. Breakdown by business function and group status:**

Data have to be provided as a combination of all breakdowns listed below.

*(1) Breakdown by business function*

- Same as for variable (1)

*(2) Breakdown by group status*

- Same as for variable (2), breakdown B.

**E. Breakdown by kind of business partner and group status:**

Data have to be provided as a combination of all breakdowns listed below.

*(1) Breakdown by kind of business partner*

- Same as for variable (7), breakdown B.

*(2) Breakdown by group status*

- Same as for variable (2), breakdown B.

**8. VARIABLE (8) NUMBER OF JOBS CREATED IN THE ENTERPRISE AS A RESULT OF INTERNATIONAL SOURCING**

**A. Breakdown by activity**

- Same as for variable (2), breakdown A

## **B. Breakdown by business function**

- Same as for variable (1)

## **C. Breakdown by high-skill job status**

- Total
- High-skilled jobs
- Not high-skilled jobs

## **9. VARIABLE (9) NUMBER OF JOBS LOST (OR RELOCATED ABROAD) AS A RESULT OF INTERNATIONAL SOURCING**

### **A. Breakdown by activity**

- Same as for variable (2), breakdown A

### **B. Breakdown by business function**

- Same as for variable (1)

### **C. Breakdown by high-skill job status**

- Same as for variable (8), breakdown C.

## **10. VARIABLE (10) NUMBER OF ENTERPRISES HAVING CARRIED OUT OR CONSIDERED CARRYING OUT INTERNATIONAL SOURCING:**

### **A. Breakdown by international sourcing motivation and importance factors**

Data have to be provided as a combination of all breakdowns listed below.

#### ***(1) Breakdown by international sourcing motivation***

- Reduction of labour costs

- Reduction of costs other than labour costs
- Access to new markets
- Lack of qualified labour in the resident country
- Access to specialised knowledge/technologies
- Improved quality or introduction of new products
- Focus on core business
- Reduced delivery times
- Strategic decisions taken by the group head
- Favourable regulation abroad affecting the enterprise, e.g. less environmental regulation, favourable tax regime
- Factors taking into account recent events and other topical factors (maximum three items).

***(2) Breakdown by importance of factors***

- Very important
- Moderately important
- Not important
- Not applicable / Do not know

**B. Breakdown by international sourcing barriers and importance factors**

Data have to be provided as a combination of all breakdowns listed below.

***(1) Breakdown by international sourcing barriers***

- Legal or administrative barriers
- Taxation issues
- Tariffs and trade barriers

- Access to finance or other financial constraints
- Linguistic or cultural barriers
- Proximity to existing clients in [resident country] needed
- Difficulties in identifying potential/suitable providers abroad
- Uncertainty of the quality of the products/services to be supplied abroad
- Lack of qualified labour abroad
- Concerns of the employees (including the trade unions)
- Overall concerns of the sourcing operation exceeding expected benefits
- Barriers and factors taking into account recent events and other topical barriers and factors (maximum three items).

***(2) Breakdown by importance of factors***

- Same as for variable (10), breakdown A.

**11. VARIABLE (11) NUMBER OF ENTERPRISES REPORTING IMPACT ON GLOBAL VALUE CHAINS ARRANGEMENTS:**

*This breakdown focuses on topical events or issues which potentially impact global value chains arrangements and cannot contain more than 15 items.*

Data have to be provided as a combination of all breakdowns listed below.

***(1) Breakdown by events or issues with an impact on global value chains arrangements for the enterprise:***

- Topical events or issues affecting the acquisition of goods or access to services
- Topical events or issues affecting the movement of goods and personnel abroad
- Topical events or issues affecting the international sourcing and back-sourcing activities
- Other topical events or issues affecting global value chains arrangements

***(2) Breakdown by importance of factors***



- Same as for variable (10), breakdown A.

**12. VARIABLE (12) NUMBER OF ENTERPRISES MOVING BUSINESS FUNCTIONS:**

*The collection and transmission of data for this variable are entirely voluntary, allowing any national statistical authority to choose not to implement this variable within the scope of this implementing act and its annex.*

*The items and breakdowns listed in this variable can still be modified after adopting the implementing act and its annex.*

**(1) Breakdown by business function movement type:**

*Domestic sourcing*

- Movement from within the enterprise to other enterprises within the same enterprise group in the reporting country
- Movement from within the enterprise to other enterprises outside of the same enterprise group in the reporting country
- Total domestic sourcing

*Backsourcing*

- Movement from the enterprise's partners in another EU country back to the reporting country
- Movement from the enterprise's partners outside the EU to a partner in the reporting country
- Total backsourcing

*Indirect sourcing*

- Movement from the enterprise's partners in one EU country to a partner in a different EU country (excluding the reporting country)
- Movement from the enterprise's partners outside the EU to a partner in an EU country (excluding the reporting country)
- Movement from the enterprise's partners in one EU country to a partner in a country outside the EU
- Movement from the enterprise's partners outside the EU to a partner in another country outside the EU
- Total indirect sourcing
  
- Any movement of business functions (Total).'