National Accounts for 2019 (2015 Benchmark Year Revision): Notes on Use

- 1. The current Japanese National Accounts (JSNA) are compiled based on the System of National Accounts 2008 (2008SNA), the latest international standard adopted by the United Nations in 2009.
- 2. The "National Accounts for 2019 (2015 Benchmark Year Revision)" reflect the results of the 2015 Benchmark Year Revision (2015BYR), which consists of (i) the incorporation of *Input-Output Tables for 2015* (MIC, etc.) and other quinquennial large-scale source statistics that have not been utilized in the previous rounds of annual estimations, and (ii) the further implementation of 2008SNA. In the 2015BYR, figures dating back to 1994 have been retroactively revised (*).
 - (*) As part of the 2015BYR, the reference year (year for which the deflator = 100) was changed from 2011 to 2015.
- 3. In the annual compilation of the JSNA, the figures for the latest year (both fiscal and calendar) are estimated as "First Annual Estimates," while the figures for the preceding year (both fiscal and calendar) are estimated reflecting newly available source data, including *Census of Manufactures*, as "Second Annual Estimates." In addition, the figures for the year before the "Second Annual Estimates" (both fiscal and calendar) are re-estimated as the "Third Annual Estimates" through the balancing process between the production side and the expenditure side under the framework of Supply-Use Tables (SUTs).
- 4. The major conceptual changes and improvements in estimation methods in the National Accounts for 2019 are as follows:

(1) Incorporation of source statistics

(i) Incorporation of Input-Output Tables for 2015

The latest *Input-Output Tables for 2015* are incorporated as benchmark for the estimation. The "renovation of buildings," "trade margins in housing sales," and "commission fees for brokering non-residential real estate," which are newly recorded in the *Input-Output Tables for 2015*, are reflected in the JSNA. Concretely, the "renovation of buildings" is newly recorded as gross fixed capital formation (private residential investment and private non-residential investment). In addition, "trade margins in housing sales" and "commission fees for brokering non-residential real estate" are regarded as ownership transfer costs and are newly recorded as gross fixed capital formation (private residential investment and private non-residential investment).

- (ii) Incorporation of other source statistics
 - (a) The latest *Population Census for 2015* (MIC) is reflected and is used to estimate the number of employees and compensation of employees, etc.
 - (b) The latest *Housing and Land Survey for 2018* (MIC) is reflected and is used to estimate housing rent.
 - (c) Based on the re-estimated values for 2004–2011 in the *Monthly Labour Survey* (MHLW), which was published in August 2020, the compensation of employees, etc., are retroactively estimated.
 - (d) As the *Integrated Statistics on Construction Works* (MLIT) were retroactively revised back to FY2011 in June 2020, this revision is reflected in the estimates of public investment and the output of the construction industry (excluding construction repairs) from 2018 onward.

(2) Implementation of 2008SNA and appropriate incorporation of new economic activity

(i) Treatment of entertainment originals as capital and recording of intellectual property services n.i.e."

As part of the implementation of 2008SNA, "entertainment originals" (the original of movies, TV programs, music, and books) are newly treated as gross fixed capital formation (see Annex 1 for the detailed classification of non-financial produced assets).

Moreover, as a result of the treatment of "entertainment originals" as gross fixed capital formation, receipts and payments for the use of produced assets (copyrights) are no longer recorded as "rent in property income" but as services output called "intellectual property services" and as payments for such services. Further, while all domestic transactions are counted as intermediate consumption, international transactions are recorded as exports and imports of services under "charges for the use of copyrights n.i.e." in the *Balance of Payments* (MOF and BOJ) (see Annex 2).

(ii) Recording of assets according to the type of lease

Lease transactions in fixed assets are newly recorded in accordance with the types of leases (financial leases (FL) and operating lease (OL)) recognized in the 2008SNA.

All providers of FL services are regarded as financial corporations. In this case, as financial intermediation services indirectly measured (FISIM) are generated, the output value of FISIM is estimated and newly recorded using business data. This output is entirely counted as intermediate consumption. In addition, fixed assets obtained through FL are attributed to the

user industry.

With regard to OL, the output (goods rent) of the goods leasing industry (OL) is calculated by subtracting the FL output from the output of the goods leasing industry in the Input-Output Tables. The fixed asset obtained by the goods leasing industry are recorded under the goods leasing industry.

(iii) Reflection of residential accommodation business

"Residential accommodation services (transactions between individuals)" and "residential accommodation brokerage service (intermediation business through matching platforms)" are defined referring to the definitions in the Private Lodging Business Act. The former are newly recorded as domestic final consumption expenditure of households, while the latter are newly recorded as intermediate consumption and domestic final consumption expenditure of households.

Concretely, residential accommodation business based on the Private Lodging Business Act and the National Strategic Special Zones Law is recorded by estimating output through several surveys conducted by the Japan Tourism Agency.

(3) Other major changes

(i) Changes in the released tables, etc.

(a) With the of entertainment originals as capital, the new classification "entertainment originals" is added as a subpart of intellectual property products in the following tables:

- Flow Accounts: Supporting Table 14 (Gross Capital Formation Classified by Type),
- Flow Accounts: Supporting Table 22 (Gross Fixed Capital Formation of Assets Classified by Institutional Sectors and Economic Activities),
- Stock Accounts: Supporting Table 1 (Closing Stocks of National Assets and Liabilities), and
- Stock Accounts: Supporting Table 4 (Net Capital Stocks of Fixed Assets Classified by Institutional Sectors and Economic Activities).

(b) Due to the establishment of the latest standard called COICOP2018 by the United Nations, the classification of domestic household final consumption expenditure is rearranged in accordance with the main classification of COICOP2018 in order to improve international comparability (See Annex 3).

(c) IMF reserves, which are included in "monetary gold" and "SDRs, etc.," are reclassified into "currency and deposits" and "loans." "Monetary gold and SDRs, etc." is renamed "monetary gold and SDRs" in the following tables:

• Flow Accounts: Capital and Financial Accounts Classified by Institutional Sectors,

Supporting Table 19 (Rest of the World Accounts), Supporting Table 21 (Capital and Financial Accounts of Private and Public Corporations), and Supporting Table 24 (Transactions in Financial Assets and Liabilities),

- Stock Accounts: Integrated Accounts (Closing Balance Sheet Account and Accounts classified by Institutional Sectors), Supporting Table 1 (Closing Stocks of National Assets and Liabilities), Supporting Table 2 (Closing Stocks of Assets and Liabilities of the Private and Public Sectors), Supporting Table 3 (Closing Stocks of Assets and Liabilities Classified by the Sub-sectors of General Government), and Supporting Table 6 (Closing Stocks of Financial Assets and Liabilities).
- (ii) Changes in concepts and definitions

The concepts or definitions of some items have changed as follows:

(a) "Employment stability benefits," which include "employment adjustment subsidies," are reclassified from "social security benefits in cash from general government (social security funds) to households" to "current transfers from general government (social security funds) to corporations."

(b) The R&D output of national and public university hospitals is reclassified from "public non-financial corporations (medical care and health)" to "general government (education)." Furthermore, the R&D output of private university hospitals is reclassified from "private non-financial corporations (medical care and health)" to "private non-profit institutions (education)."

(4) Classification of Government Affiliated Institutions

(i) Classification changes along with the 2015 BYR

The following changes are made in the classification of government agencies from the 2011 benchmark year as part of the 2015BYR:

(a) "Others" in "local public enterprises" is divided into "regional night soil treatment facilities and small-scale sewage treatment equipment projects" and "others."

(b) "Regional night soil treatment facilities and small-scale sewage treatment equipment projects" in "other projects" in "local public enterprises" is reclassified from "public non-financial corporations" to "general government (local government)."

(c) The Okinawa Institute of Science and Technology Graduate University (from FY2011) is reclassified from "general government (central government)" to "private non-profit institutions serving households."

(d) The National Agency for Automobile and Land Transport Technology (General Account) (from FY2016) is reclassified from "general government (central government)" to "public non-financial corporations."

 (ii) Response to the establishment, consolidation, and abolition of government agencies, etc. during FY2019

Based on the establishment, consolidation, and abolition of government agencies that took place during FY2019, some government affiliated institutions are newly classified or reclassified in the JSNA. Specifically, the main institutions newly classified in the National Accounts for 2019 and their classification are as follows:

(a) The Local Tax Agency and the Osaka City Museums are classified as "general government (local government)."

(b) The Kitakyushu City Hospital Organization, the Hiroo-Town National Health Insurance Hospital, the Otsuki Municipal Hospital, and the Kohka Public Hospital are classified as "public non-financial corporations."

Annex 1: Changes in the classification of non-financial produced assets

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| (Land improvements) | (3) | |
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| Transport equipment | | |
| ICT equipment | | |
| Other machinery and equipment | | |
| Defense equipment | | D |
| Cultivated biological resources | | С |
| Intellectual property products | | Ir |
| Research and development | | |
| Mineral exploration and evaluation | | |
| Computer software | | |
| Entertainment originals | (4) | |
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After 2015BYR (Based on 2008SNA)

Before 2015BYR (Based on 2008SNA)

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(1) In addition to the inclusion of the costs of ownership transfer for dwellings in the 2011BYR, the 2015BYR includes the trade margins in housing sales of the cost of ownership transfer and the renovation of dwelling.

(2) Commission fees for brokering non-residential real estate and renovation of buildings other than dwellings were included in the 2015BYR.

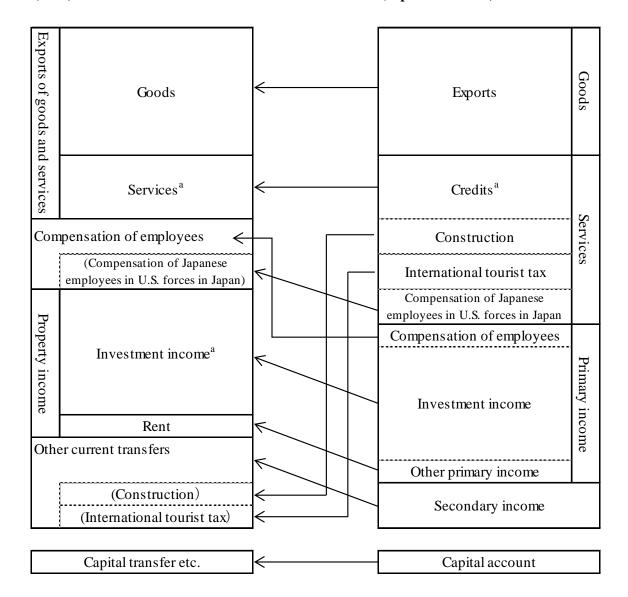
(3) Land improvements are recorded as GFCF only in the flow accounts. On the other hand, they are treated as land, i.e., non-produced assets, in the stock accounts.

(4) Newly included since the 2015BYR.

Annex 2: Correspondence between the JSNA and the Balance of Payments

JSNA Rest of the world accounts (Uses)

Balance of Payments (Exports / Credits)



^a Although FISIM are recorded as services from 2014 onward in the *Balance of Pavments* (based on BPM6). the definition differs from that in the JSNA and figures for before 2014 are not available. Therefore, FISIM exports and imports are estimated separately for the JSNA, and the figures for service exports and property income are adjusted for those FISIM.

Meanwhile. although charges for the use of copyrights n.i.e., which are recorded as services in the *Balance* of *Payments*, were rearranged into property income in the JSNA before the 2015BYR.

this rearrangement is no longer necessary since copyrights are treated as produced assets since then.

Annex3: Correspondence between classification of goods and services by 88 purposes and four categories of Domestic Final

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| $ \begin{vmatrix} 960 & Oher printed matter & O & O & P \\ 960 & Package tour & O & O & C \\ 960 & Package tour & O & O & C \\ 960 & Package tour & O & O & C \\ 1100 & Minigdining service & O & O & C \\ 1100 & Accommodulion service & O & O & C \\ 1100 & Accommodulion service & O & O & C \\ 1100 & Accommodulion service & O & O & C \\ 1100 & Package tour & O & O & C \\ 1100 & Accommodulion Services Indirectly Measured & O & O & C \\ 1200 & Fising insurance and finance services & O & O & C \\ 1300 & Har's shon and beauty salon services & O & O & P \\ 1300 & Narsing care services & O & O & P \\ 1300 & Narsing care services & O & O & C \\ 1300 & Narsing care services & O & O & C \\ 1300 & Narsing care services & O & O & C \\ 1300 & Oher services$ | | | | 0 | | | |
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I 5900 Uner services Regarding Estimation method, P stands for Parallel Estimate Items, C for Common Estimate Items and S for Sales of Goods and Services. If a class has multiple symbols, it is a sum of the estimates from multiple estimation methods.