Updating of the SNA-93,
issue 12: DATABASES

Advisory Expert Group's (AEG) recommendations of 12/2004:

The AEG agreed that the present SNA recommendation that large databases should be treated as fixed capital was ambiguous because "large" was a subjective qualification. This word should be dropped.

The AEG tentatively agreed that all databases were candidates for treatment as fixed capital but requested the Canberra II group

i. to provide a definition of "database" and a definition showing exactly which databases should be included (or excluded) in fixed capital;

ii. to consider the distinction between creation and maintenance and the implication for the inclusion in fixed capital;

iii. to add precision to the nature of employees to be included in the recommended means of valuing own account databases.

The AEG agreed to include a single category in the classification of assets for "software and databases" with a subsequent disaggregation into "software" and "databases".

German opinion:

We agree in principle with the AEG recommendations. However, there should be only one single category for "software and databases" together without a subsequent disaggregation into "software" and "databases" in the classification of assets. We have no data sources to distinguish between the two categories in Germany.