

**Updating of the SNA-93,
issue 38a: Change of economic ownership**

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

The AEG agreed to the proposed change in terminology by inserting the word "economic" but requested detailed clarification on the meaning of "economic ownership". The implications for possible shared ownership of assets and the time at which change in ownership occurs (e.g., signing a contract) still need to be explored.

German opinion:

An opinion will be provided as soon as the implications of the proposed change of the wording have been clarified.