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| **Enterprise** (draft):   1. An enterprise is an organizational unit which has a sufficient degree of autonomy in decision-making and sells in its own will goods and services to a third party. It can be constituted by one legal unit, a combination of legal units or of parts of legal units. An enterprise carries out one or more activities at one or more locations. 2. An enterprise can correspond to either  * a single legal unit not controlled by any other legal unit * an enterprise group as a set of legal units under common control, or * an autonomous part of an enterprise group.  1. Organizational means: For the economic activity in which the enterprise engaged, a planned and formal structure is identified. This structure is able to govern its production processes and manage its factors of production. 2. Selling goods and services in its own will be a third party is a necessary condition to identify the autonomous statistical unit enterprise. 3. Sufficient autonomy in decision means: The enterprise has the control of the use (may not be form a legal point of view) of its productive means, processes and outputs of the economic activities in which it is engaged. | **Enterprise group** (draft):  An enterprise group is a set of legal units bound together by legal and/or financial links under the same control.  Operational rules:   * + Control   + Management and control   + Consolidation and control | **Profiling** is a method to analyse the legal, operational and accounting structure of an enterprise group at national and world level, in order to establish the statistical units within that group, their links and the most efficient structures for the collection of statistical data.  *Source: BR Recommendation Manual (19.9)* |
| Operational rules:   * + Characteristics of enterprise   + Activity of enterprise   + Identification of enterprise in case of Enterprise Group   + Dividing operational segments into enterprises   + Enterprises identical to Enterprise Group   + Ancillary legal units/ancillary operational segments   + Serving legal units/operational segments   + Vertical integrated legal units/vertical integrated operating segments   + Global and truncated enterprises   + Truncated enterprises NACE code   + Operational rules on enterprise continuity | |

**Statistical unit** – units to which statistical output (figures) related

**Observational unit** – units for which data are or can be collected

**Reporting unit** – units which are doing the concrete reporting