Abstract

The Swiss Federal Statistical Office uses administrative data for statistical purposes as well as a tool to control the quality of the register units. The value added tax (VAT) data, as a new available data source of annual turnover in the Swiss business register, is used to improve the quality of the records of the business register as well as an auxiliary variable in the calibration of certain statistics which leads to a gain in precision and quality of business statistics. However, given the conditions of imposition of VAT, individual tax data do not allow full coverage of the universe.

The main challenge in providing annual turnover data is the lag between a fiscal year and the time when enterprises have completed their tax returns. A detailed analysis calculating the best trade-off between timeliness and accuracy determined that a realistic value of the total annual turnover could be inserted in the business register one year after the reference date. However in the laps of time between the end of the fiscal year and the insertion of the turnover data in the business register, structural enterprise changes such as births, merges, splits and deaths can occur.

The business register is also used as a sampling frame. Once a year a frame is set and kept in this frozen state for all business survey samples of the Swiss Federal Statistical Office. The annual turnover will be inserted in the business register for the first time this year. Therefore this new variable will be included in the next survey frame. The difficulty is to combine the needs of the business register and the needs of the survey users. The former needs a record of the “historic” annual turnover data which provides an accurate record of the economic variables of an enterprise as well as a great potential for temporal data analysis. The latter require “current” turnover data that takes into account the enterprise demography, including employment changes. We are currently developing a method to estimate this “current” turnover. The “historical” turnover value will be recorded once a year in the business register. In addition to these data, an estimation of the “current” turnover value will be provided. A recalculation of this value will be triggered every time a structural change is made to the enterprise.