

	Tangible assets (SNA 1993 AN.21)							Intangible assets (SNA 1993 AN.22)			
	Natural resources (AN.21)							Contracts, leases & licences (AN.22)			Purchases less sales of goodwill & marketing assets (AN.23)
	Land (AN.211)		Land under cultivation (AN.2112), recreational (AN.2113) & other (AN.2119)	Mineral & energy reserves (= subsoil) (AN.212)	Non-cultivated biological resources (AN.213)	Water resources (AN.214)	Other natural resources (AN.215) (= radio spectra & other)	Marketable operating leases (AN.221)	Permissions to use natural resources (AN.222)	Permissions to undertake specific activities (AN.223) & entitlements to future goods (AN.224)	
Land underlying building & structures (AN.2111)	Residential	Non-residential									
<i>Nonfinancial corporations</i>		Yes (not isolated)		No	No	No	No	No	No	No	No
<i>Financial corporations</i>		Yes (not isolated)		No	No	No	No	No	No	No	No
<i>Government</i>		Yes (not isolated)		No	No	No	No	No	No	No	No
Italy	Yes	Yes	Yes	No	No	No	No	No	No	No	Yes (goodwill)
<i>Households & NPISH</i>	Yes	Yes	Yes	No	No	No	No	No	No	No	Yes (goodwill)
UK	Yes	Yes	No	No	No	No	Yes	No	No	No	No
<i>Households & NPISH</i>	Yes	Yes	No	No	No	No	No	No	No	No	No
<i>Nonfinancial corporations</i>	Yes	Yes	No	No	No	No	No	No	No	No	No
<i>Financial corporations</i>	Yes	Yes	No	No	No	No	No	No	No	No	No
<i>Government</i>	Yes	Yes	No	No	No	No	Yes (spectrum)	No	No	No	No