



## Terms used in official statistics



### Net revenues from sale of products, goods and materials

#### Definition:

Net revenues from sale of products, goods and materials include domestic and export sales of products (finished, semi-finished products and services) manufactured by the unit together with packaging, equipment and third party services if invoiced along with products to customers, sales of goods and materials, i.e. tangible current assets purchased for resale in the same condition as received and products manufactured by the unit if they are sold in a chain of own stores along with the third-party goods, as well as amounts due for goods and materials sold regardless whether or not they have been paid.

#### Source:

- Act of 29 September 1994 on Accounting  
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#### High-level terms

- [Sales revenues \(excluding VAT\)](#)

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#### Amendments to the description of a concept:

- [Net revenues from sale of products, goods and materials](#)

*Description of the concept that applied to: 31.12.2023*