Title	DEVELOPMENT OF THE EUROPEAN HEALTH CARE COST DATABASE (EU HCCD) FOR ECONOMIC EVALUATION OF HEALTH TECHNOLOGIES
Authors	Andalusian School of Public Health, Granada, Andalusia, Spain
Abstract	**OBJECTIVES:** Costs are one of the critical factors for the transferability of results in HTA and economic evaluation. The main objective is to develop a core dataset of costs for facilitating cross border comparisons in economic evaluation (EU HCCD). **METHODS:** Different steps in developing the EU HCCD were taken. A scoping review was done in order to identify the main references of theory and cost-accounting methodologies for economic evaluation and to provide a methodological framework for computing homogenous cost data across countries on a sustainable basis over time. A semi-structured questionnaire was sent to local experts to identify publicly available datasets and to collect information in order to enable cost comparability across settings, including the explanation of factors that account for differences in health care costs across settings. Then, an online workshop was hold with the local experts to discuss about similarities and differences in the costing methodologies across countries and select a final list of cost items according to the availability of the information in the countries of the consortium partners. **RESULTS:** A set of costs categories considered essential by most sources was selected and used to build the structure of cost database. We collected information on 27 cost items from 9 countries. There is a great variability in costing methodologies across countries, mainly in personnel costs, the overheads taken into account in the imputation of outpatient and inpatient costs, DRGs, updating costs, etc. The lack of transparency is also an issue. **CONCLUSIONS:** The EU HCCD will facilitate the validity of adapting studies done elsewhere to a certain setting. The next step will consist in the elaboration of Guidelines for Cost Definitions and Recommendations for Cost Accounting Methodologies (in progress). Over time, the database will be expanded to include more cost items and countries and will be made publicly available.