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**Региональный семинар для стран членов СНГ**

**Статистика международной торговли услугами в странах СНГ:  
проблемы и опыт их решения**

Совместно организован Статистическим отделом ООН,  
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# **Introduction and guidelines on the reporting of external trade in services**

## **Reporting exports and imports of services to and from foreign countries**

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## **1. Introduction**

This is a set of instructions for the reporting of external trade in services to Statistics Norway (income and expenditure in connection with exports and imports of services to and from other countries). The instructions contain general reporting requirements, as well as definitions and explanations of the different items. The instructions and the letter distributed in connection with the reporting should be viewed in connection with each other.

Due to various reasons, such as international requirements or requirements from other Norwegian authorities, it may become necessary to change some specifications. As far as possible, these changes will be implemented from the first quarter of the calendar year. The respondents are responsible for using the latest version of the instructions.

This is version 03 of the instructions, valid from the first quarter of 2007. Please contact us if you need further information, either by telephone + 47 62 88 56 32 or e-mail address [tjenestehandel@ssb.no](mailto:tjenestehandel@ssb.no).

### **1.1. The purpose of the survey**

The purpose of the survey is to provide data for the production of statistics on Norwegian enterprises' economic relations with other countries. The reported data will be used to compile quarterly and annual balance of payments (BoP) statistics including Norway's international investment position, produce statistics that are important for the implementation of macro economic policy, carry out analyses of economic relations with other countries, and fulfil international obligations to institutions such as Eurostat, the IMF, UN and OECD.

### **1.2. What do we mean by services in this context?**

A service is an action or a contribution one part can offer another part. It is generally abstract, as opposed to trade in goods, which involves a concrete exchange of goods. The service may or may not be linked to concrete goods.

Although services are more intangible than goods, many services are closely related to goods. Transportation and storage of goods are examples of such services. Other examples are repair work, technical assistance of different kinds and information and entertainment services which are stored on physical objects such as CDs. It is difficult to offer a short and precise definition of the term service. In the reporting of external trade in services, it will be necessary to adopt personal judgements, both when it comes to the distinction between goods and services, and furthermore, the distinction between the different types of services. Our definition of services will appear in the classification list in chapter 3.

### **1.3 Reporting unit**

The reporting unit is the Norwegian part of the legal person, i.e. the legal person excluding affiliates abroad (see item 2.2.4 for a supplementary definition of affiliates). In the statistics, these units are called enterprises. Affiliates abroad are regarded as foreign enterprises, while affiliates of foreign enterprises in Norway are regarded as Norwegian enterprises. In the survey, we ask for information on Norwegian enterprises' transactions and relations with foreign countries, including transactions and relations with affiliates abroad. All Norwegian enterprises with transactions and relations with foreign countries are therefore of current interest for the surveys. Enterprises that are to report information are in the following referred to as respondents or reporting enterprises.

**NB!** Guidelines for the reporting of licences in connection with extraction of oil and gas are included in chapter 2.2.5, while guidelines for pools of the water transport industry are included in chapter 2.2.6.

## 1.4. Reporting period and reporting deadlines

The largest enterprises must report data to Statistics Norway quarterly and annually. In addition, a sample of smaller enterprises is drawn for the annual reporting. The reporting deadline for a quarterly reporting is the end of the month following the end of the reporting period. For annual reporting, the reporting deadline is approximately three and a half months after the end of the year. Exact deadlines will be stated in the letter from Statistics Norway which is sent in connection with each report.

## 1.5. Authority in law

Statistics Norway has a statutory right to collect information under the Statistic Act of 16 June 1989 no 54, § 2-2, cf. Royal Decree of 16 June 1989 no 387 and Delegation Decision of 13 February 1990 no 1228. Reported data will only be used in the production of official statistics and will be treated with strict confidentiality. Results from the surveys will only be published as aggregates, and it will not be possible to derive information about the reporting enterprise's economic activities from the published data. The reporting enterprise must make sure that the data gives a correct description of the reporting enterprise's external trade in services before submitting it to Statistics Norway. We also recommend that the reporting enterprises check new figures against any corresponding reports that have previously been sent to Statistics Norway. The reporting enterprises have a duty to ensure that they use adequate resources and routines which ensure the quality of the submitted data. We recommend that the reporting enterprises store the submitted data in case Statistics Norway has any questions about the data after they have been submitted.

## 2. Guidelines for reporting data

### 2.1 Scope and guiding principles for reporting

The data should include all foreign transactions (payable or receivable entries where the counterpart is an entity of a foreign country) with the exception of trade in goods and some specific services (see chapter 2.3.4). The required data are normally available from the accounting system of the reporting enterprise.

#### 2.1.1 Rules for filling in the reporting questionnaires

- ***The use of identification number for the reporting enterprise:*** When submitting data to Statistics Norway, the reporting enterprise must use the organisation number (nine digits) from the Central Register of Legal Entities as identification. Please use this number in conjunction with any correspondence with Statistics Norway.
- ***Positive/negative signs:*** As a basic rule all figures should be stated as positive figures unless otherwise stated. Negative figures with minus signs can however be reported in conjunction with corrections of previous entries. For instance, corrections of previously reported income (exports) should be reported as negative income with the use of a minus sign provided that the entry and correction are within the same calendar year.
- ***If the reporting enterprise does not have any import and/or export of services to report:*** It must still submit import and export reports to Statistics Norway. ***NB! See below for information about accumulated amounts (up to the present date of the year).***

- ***If the reporting enterprise does not have anything to report on an item:*** Please leave the field empty (no need to write 0 (zero)). ***NB! See below for information about accumulated amounts (up to the present date of the year).***
- ***All amounts should be in NOK 1000:*** If the reporting enterprise has imports of services valued at NOK 1 200 000 (1.2 million), please enter 1200.
- ***All amounts should be in NOK:*** Amounts booked in foreign currencies should be converted and reported in NOK. Norges Bank's website ([www.norges-bank.no](http://www.norges-bank.no)) contains an overview of daily exchange rates and average monthly and annual exchange rates.
- ***All amounts should be reported as year to date (YTD) values:*** This means for instance that data for import and export of services for the first quarter of 2007 should be accumulated for the period 01.01.07 - 31.03.07, for the second quarter 01.04.07 - 30.06.07 etc.
- ***Trade in services with foreign affiliates within the same reporting group*** shall be included in the quarterly reporting in the same manner as other trade in services with foreign companies, specified with type of service (CPA-code). In the annual report such trade in services must be also specified in individual items, and reported correspondingly as “herav eksport av konserninterne tjenester (of which internal export of services within the same group)” for export and “herav import av konserninterne tjenester (of which internal import of services within the same group)” for import of services. If such specification is provided in the report for the fourth quarter, the reporting enterprise can be exempt from annual reporting (see chapter 2.3.3).
- ***Financial year deviates from the calendar year:*** In the reporting, the financial year corresponds with the calendar year. The reporting intervals (quarterly and annual) and the reporting deadlines thus follow the calendar year. Reporting enterprises that use another financial year than the calendar year should primarily produce data for the period in the calendar year. If this is not possible, the data most closely related to the reporting period should be reported. In such cases, it is extremely important that the financial period of the data is specified, as well as which reporting period the report is valid for. Information on such circumstances can be submitted in the web questionnaire, or by sending an e-mail to [tjenestehandel@ssb.no](mailto:tjenestehandel@ssb.no), or by telephone 62 88 56 32.
- ***Country of origin is determined by the country of registration for the foreign counterpart:*** Alternatively address of subsidiaries or address of physical persons. The country codes to be used in the reporting are the alpha-2-code in ISO 3166. A complete list of countries is provided in chapter 6. Note: Payer/Payee is not necessarily counterpart in the transaction. In the reporting, the counterpart's country of origin is required if possible, and not the country of origin for the payer/payee.

## 2.2 More on definitions and specifications

### 2.2.1 Norway - abroad

In external trade in services, Norway is defined as the Norwegian economic territory. In addition to the Norwegian mainland, this includes offshore, air territory, the Norwegian continental shelf and Norwegian embassies abroad. For this purpose, abroad is defined as anywhere outside the Norwegian economic territory.

### 2.2.2 Norwegian/domestic resident

The following units are regarded as Norwegian in the external trade in services statistics:

- Legal persons registered as Norwegian, excluding their affiliates abroad. The definition is valid regardless of the owners' nationality. Hence, foreign owned companies registered as Norwegian are regarded as Norwegian units.
- Affiliates in Norway of foreign registered legal persons.
- Physical persons permanently residing in Norway, regardless of citizenship.

### **2.2.3 Foreign/foreigner**

The following units are regarded as foreign in the statistics:

- Legal persons registered abroad, including Norwegian owned companies that are registered abroad.
- Norwegian companies' affiliates abroad.
- Physical persons permanently residing abroad, regardless of citizenship.

### **2.2.4 Affiliates and representative offices abroad**

An affiliate is defined as a part of a legal entity that operates in a foreign country for a period longer than one year. An affiliate should be clearly limited from the rest of the legal entity, e.g. judicially, financially or geographically. Normally affiliates are limited to units with separate accounts i.e. including individual income statements and balance sheets, though this is not an absolute condition. Affiliates abroad are anyhow normally subject to income tax in their country of residence.

Foreign enterprises' affiliates in Norway are considered as Norwegian, while Norwegian enterprises' affiliates abroad are considered as foreign. Thus, transactions between the reporting enterprise and its foreign affiliate should be included in the reporting for external trade in services.

However, the definition of foreign and Norwegian units for the purpose of these statistics is not necessarily compatible with the definition of legal entity. As a rule, all activity located abroad with duration of more than a year is to be considered as a foreign enterprise in the statistics. The activity is then to be considered as external trade, whether the activity is carried out by a foreign legal person or as part of a Norwegian legal person.

Production located abroad implies that the export or import related to this production is not import or export for the Norwegian part, but for the foreign part. For this reason, the external trade in services related to this production should not be included in the report.

The following should be excluded from the report:

- Transactions which the Norwegian affiliate located abroad has with other foreign companies, and
- Transactions which the reporting enterprise has with foreign affiliates in Norway.

A *representative office* is part of a legal entity that is not defined as an affiliate. Representative offices abroad should be counted as part of the Norwegian unit in the reporting.

### **2.2.5 Licenses in the oil and gas sector**

The nationality of operators of oil and gas fields depends on the location of the field. This is because the operators are considered affiliates when they are not established as legal entities (see definition of affiliates under 2.2.4). All operators on Norwegian oil and gas fields are considered Norwegian, while operators on foreign fields are considered foreign.

*Norwegian fields:*

The operator (who has the main responsibility for the license) should report data for the whole license to Statistics Norway; all exports and imports of services against foreign counterparts. The participants (who do not have the main responsibility for the license, but operate part of the activity) of the oil and gas field should not report any data relating to the activities on the oil and gas field. This is because the operator will report data for the whole license. Since both the operator and the participants of a Norwegian oil and gas field are defined as Norwegian, transactions between them will not be included

in the reporting. However, it is possible for them (operator and participants) to have exports and imports of services with other foreign companies abroad. This means that the operator of the license will report both external trade related to the whole license and its own transactions.

*Foreign fields:*

Data for operating a foreign oil and gas field are not included in the reporting. Norwegian companies that are involved in activities on a foreign oil and gas field shall only report data for their own transactions between the affiliate and the reporting enterprise. For more information on affiliates and their specifications, see chapter 2.2.4.

### **2.2.6 The reporting of services in connection with pools in shipping**

The pool as such is regarded as a production unit which delivers freight services equal to the total value earned by all participating ships conducting the freight services. The net payments to each participating shipping company are regarded as a cost for the pool (ship rental) and as income (hiring out of ships) for each participating company.

A pool is considered Norwegian if the pool administrator is registered in Norway. If registered abroad, the pool is considered foreign.

*Reporting from Norwegian pool administrators:*

Norwegian pool administrators should report the full export of freight services and import of ship rental from foreign participants in the pool. Participants in pools with Norwegian pool administrator should not report any data in connection to the pool.

*Reporting from Norwegian ship owners who participate in foreign pools:*

Norwegian ship owners who participate in foreign pools should report net income from the pool as export – hiring out of ships. Norwegian participants in foreign pools should also report unsettled matters with the foreign pool administrator.

## **2.3 Export and import of services**

The reporting enterprise should use the classification of services (CPA-codes) when reporting external trade in services.

### **2.3.1 Export of services/ income for the reporting enterprise**

All services including Internet trade delivered from the reporting enterprise to companies, affiliates, legal persons or other units regarded as foreigners in chapter 2.2.3, and paid by the counterparts are regarded as export. Please note that the service may be delivered either in Norway or abroad.

### **2.3.2 Import of services /expenditure for the reporting enterprise**

All services including Internet trade delivered to the reporting enterprise by companies, affiliates, legal persons or other units regarded as foreigners in chapter 2.2.3, and for which payments are made to the counterparts are regarded as import. Please note that the service may be delivered either in Norway or abroad.

### **2.3.3 External trade in services with foreign units within the same reporting enterprise**

In quarterly reporting, external trade in services with foreign units within the same group (transactions between the reporting enterprise and its parent company or subsidiaries, etc.) shall be treated as transactions with other foreign units outside of the same group. In annual reporting, external trade in

services with foreign units within same group shall be also specified as separate items. First, the total amount for the specific service code should be reported, followed by the amount for transactions within the same group in the item, "herav eksport av konserninterne tjenester (of which internal export of services within the same group)" for export, and "herav import av konserninterne tjenester (of which internal import of services within the same group)" for import. If such specification is provided in the report for the fourth quarter, the reporting enterprise can be exempt from annual reporting.

In this context, "group" means units with a certain relationship, such as parent company, subsidiaries, and branches, etc.

- A **holding company** or **parent company** is a company that owns enough voting stock in another firm to control management and operations by influencing or electing its board of directors.
- A subsidiary is a company that is owned and directly controlled by the parent company.
- A sub-subsidiary is a company that is owned and directly controlled by the subsidiary, but is not directly controlled by the parent company.
- "Control" means possession of more than 50 per cent of the ownership of another company.

#### **2.3.4 Exceptions concerning the reporting of services**

For some services, Statistics Norway collects data from other sources.

The following services should not be reported:

- Expenditure concerning business travels abroad. Such data are collected through travel statistics.
- Insurance premiums and compensation shall not be included in the reporting. Such data are collected in the reporting of foreign assets and liabilities (BoP reporting).

The following services shall not be distributed by country:

- The shipping industry's freight income and operating expenditure abroad. This is because distribution by country is calculated by Statistics Norway using shipping arrival data. Otherwise, the shipping industry's freight income and operating expenditure abroad can be reported by using CPA-code 632210 "Supporting sea and coastal water transport activities, except transport of passengers and goods"



### 3. Guidelines for the use of service codes

Reporting of external trade in services (exports and imports) should be classified in accordance with the EU product standard “Classification of Products by Activity” (CPA). A complete overview of the various types of services and a description of the codes is included in chapter 3.2.

Affiliates abroad are regarded as foreign enterprises in the statistics. The information we ask for is Norwegian enterprises’ transactions with foreign countries, including transactions with affiliates abroad. Foreign affiliates’ transactions concerning exports and imports of services abroad should not be reported. This is due to the fact that the foreign enterprises’ exports and imports abroad are not a part of the Norwegian exports and imports of services.

#### 3.1 Explanation of service codes

##### 3.1.1 Exports and imports of services

A definition of services is found in chapter 1.2.

A complete overview of the various types of services and codes, and how to classify the reporting enterprise’s exports and imports, is found in chapter 3.2.1. Here you will also find a further description of the different types of services. These definitions are not exhaustive, and are only intended as guidelines for the reporting of external trade in services.

In the quarterly reporting, exports and imports of services should be classified according to the EU product standard “Classification of Products by Activity” (CPA).

In the annual reporting, exports and imports of services should be classified by country. Furthermore, exports and imports of services between Norwegian and foreign parent companies/subsidiaries/branches within the same group should be reported. Payments between such related companies should be extracted from the total and reported in the item “herav eksport av konserninterne tjenester (of which internal export of services within the same group)” and “herav import av konserninterne tjenester (of which internal import services within the same group)”.

For the country classification, the alfa-2-code of ISO 3166 should be used, cf. chapter 6.

Reporting of external trade in services (exports and imports) consists of the following items, cf. chapter 5.

##### **Item 01000: Exports of services**

All services that are delivered by the reporting enterprise (resident in Norway) to companies, affiliates, physical persons or other units defined as foreign/foreigner (cf. 2.2.3.) are considered as the reporting enterprise’s exports of services. Note that the services may be delivered either in Norway or abroad.

##### **Item 02000: Imports of services**

All services that are delivered to the reporting enterprise (resident in Norway) from companies, affiliates, physical persons or other units defined as foreign/foreigner (cf. 2.2.3.) are considered as the reporting enterprise’s imports of services. This includes services that are activated in the balance sheet and written off over a period of time. Note that the services may be delivered either in Norway or abroad.

## 3.2 Service codes

### 3.2.1 CPA – the classification of services

Field 7: CPA – 6 positions. Code for type of service exported and imported.

As mentioned in chapter 1.2, services include a range of various products, with a common denominator that usually can be distinguished from goods. As for goods, services result from a production process, conducted by a producer on behalf of a consumer. Unlike goods, the production and consumption of a service are often difficult to separate. Furthermore, a service often results in a change of the consumer's state or condition or a product the consumer owns.

Exports of services (income for the reporting enterprise) and imports of services (expenditure for the reporting enterprise) must be classified in accordance with the EU product standard “Classification of Products by Activity” (CPA) as indicated. Be aware that exports of services may be delivered to a foreigner in Norway and that imports of services may be delivered from a foreigner in Norway, cf. chapter 2.2.2 and 2.2.3 – definition of resident/non-resident.

<b>Overview of the CPA-codes for reporting exports and imports of services to and from abroad</b>	
<b>CPA-code From/to</b>	<b>Type of services</b>
	For more specific comments on contents and omissions, see detailed list of codes and chapter 1.2., 2.2. and 2.3.
000091 – 000099	Contract work and repairs
112011 – 112012	Services related to oil and gas exploration, excluding surveying
450001 – 450002	Building and construction projects
511000 – 519000	Wholesale trade and intermediate trade
555210	Canteens and catering
601010 – 601020	Transport by rail
602100 – 602400	Other land transport
603010	Pipeline transport
611010 – 611034	Sea and coastal water transport
621010 – 622032	Air transport
631110 – 634000	Supporting and auxiliary transport activities; travel agency activities
641110 – 642000	Post and telecommunication
651000	Financial services
672000	Activities auxiliary to insurance and pension funding
702000 – 703000	Real estate activities
710000	Renting of transportation, machinery and equipment
721000 – 726000	Computer services
730000	Research and development (R & D)
741100 – 748000	Business services
900000	Collection and treatment of waste and sewage and other environmental services
921000 – 927000	Leisure activities, cultural services and sports
981000 – 989000	Other services

**These explanations are not necessarily exhaustive and are merely intended as a guide for the reporting.**

CPA-code	Type of services and contents
<b>Contract work and repairs</b>	
<b>000091</b>	<b>Installation and Assembly</b>
	<p><b>Income:</b> Income includes the export value of all payments received for installation and assembly work carried out on commission for foreign customers. Installation and assembly work carried out for foreign enterprises in your own group should also be included. The value of any materials used for the installation and assembly services should also be included. <b><u>Enterprises within the oil industry should use CPA-code 112012 below.</u></b></p> <p><b>Expenditure:</b> Expenditure includes the import value of all payments made for installation and assembly work carried out by foreign suppliers for your company. Installation and assembly work carried out by foreign enterprises in your own group should also be included. The value of any materials used for the installation and assembly services should also be included. <b><u>Enterprises within the oil industry should use CPA-code 112012 below.</u></b></p>
<b>000092</b>	<b>Repairs and maintenance</b>
	<p><b>Income:</b> Income includes the export value of all payments received for repairs and maintenance carried out on commission for foreign customers. Repairs and maintenance carried out for foreign enterprises in your own group should also be included. The value of any materials used for the repairs and maintenance should also be included. <b><u>Enterprises within the oil industry should use CPA-code 112012 below.</u></b></p> <p><b>Expenditure:</b> Expenditure includes the import value of all payments made for repairs and maintenance carried out by foreign suppliers for your company. Repairs and maintenance carried out by foreign enterprises in your own group should also be included. The value of any materials used for the repairs and maintenance should also be included. <b><u>Enterprises within the oil industry should use CPA-code 112012 below.</u></b></p>
<b>000093</b>	<b>Rebuilding and outfitting</b>
	<p><b>Income:</b> Income includes the export value of all payments received for rebuilding and outfitting carried out on commission for foreign customers. Rebuilding and outfitting conducted for foreign enterprises in your own group should also be included. The value of any materials used for the rebuilding and outfitting should also be included. <b><u>Enterprises within the oil industry should use CPA-code 112012 below.</u></b></p> <p><b>Expenditure:</b> Expenditure includes the import value of all payments made for rebuilding and outfitting carried by foreign suppliers for your company. Rebuilding and outfitting conducted by foreign enterprises in your own group should also be included. The value of any materials used for the rebuilding and outfitting should also be included. <b><u>Enterprises within the oil industry should use CPA-code 112012 below.</u></b></p>
<b>000099</b>	<b>Contractual work and other industrial services</b>
	<p><b>Income:</b> Income includes the export value of all payments received for contractual work and other industrial services carried out on commission for foreign customers. This item includes the production of goods under contract, where the producer is not the owner of the raw materials or the finished products. The item also includes the further treatment of goods and preparing of goods for sale, e.g. packing.</p> <p><b>Expenditure:</b> Expenditure includes the import value of all payments made for contractual work and other industrial services carried out by foreign suppliers for your company. This item includes the production of goods under contract, where the producer is not the owner of the raw materials or the finished products. The item also includes the further treatment of goods and preparing of goods for sale, e.g. packing.</p>

CPA-code	Type of services and contents
<b>Service related to oil and gas exploration, excluding surveying</b>	
<b>112011</b>	<b>Drilling services</b>
	<b>Income:</b> Income includes the export value of all payments received for drilling of exploration, outstep and production wells carried out on a contractual for foreign customers.
	<b>Expenditure:</b> Expenditure includes the import value of all payments made for drilling of exploration, outstep and production wells carried out on a contractual basis by foreign suppliers for your own company.
<b>112012</b>	<b>Other services related to oil and gas exploration, excluding surveying</b>
	<b>Income:</b> Income includes the export value of all payments received from foreign customers for other services related to oil and gas exploration, including assembly, repair and demolition of drilling towers. <b>Seismic services should not</b> be included here, but in CPA-code 742000 <i>Architectural and technical consultancy services</i> .
	<b>Expenditure:</b> Expenditure includes the import value of all payments made to foreign suppliers for other services related to oil and gas exploration, including assembly, repair and demolition of drilling towers. <b>Seismic services should not</b> be included here, but in CPA-code 742000 <i>Architectural and technical consultancy services</i> .
<b>Building and construction projects</b>	
<b>450001</b>	<b>Building and construction projects abroad</b>
	<b>Income:</b> Income includes the value of all payments received from foreign customers for services, materials and goods which constitute a relevant part of construction projects abroad, including letting of construction machines and equipment with crew.
	<b>Expenditure:</b> Expenditure includes the value of all payments made to foreign suppliers for services, materials and goods which constitute a relevant part of construction projects abroad, including letting of construction machines and equipment with crew.
<b>450002</b>	<b>Building and construction projects in Norway</b>
	<b>Income:</b> Income includes the value of all payments received from foreign customers for services, materials and goods which constitute a relevant part of construction projects in Norway, including letting of construction machines and equipment with crew.
	<b>Expenditure:</b> Expenditure includes the value of all payments made to foreign suppliers for services, materials and goods which constitute a relevant part of construction projects in Norway, including letting of construction machines and equipment with crew.
<b>Wholesale trade and intermediate trade in goods</b>	
<b>511000</b>	<b>Commission</b>
	<b>Income:</b> Income includes the value of all commissions received from foreign customers for agency activities related to foreign trade in goods.
	<b>Expenditure:</b> Expenditure includes the value of all commissions paid out to foreign suppliers for agency activities related to foreign trade in goods.
<b>519000</b>	<b>Intermediate trade</b>
	<b>Income:</b> Income includes the gross profit on goods bought and sold abroad without having crossed the Norwegian border, excepting losses within the reporting period.
	<b>Expenditure:</b> For this item there should not be given amounts for expenditures (import). Any losses during the reporting period, on goods bought and sold abroad without having crossed the Norwegian border, should be reported as negative income on exports.

CPA-code	Type of services and contents
<b>Canteens and catering services</b>	
<b>555210</b>	<b>Canteens and catering</b>
	<b>Income:</b> Income includes all payments received from foreign customers for food and catering services supplied to foreign ships, aircrafts etc. in Norway or to foreign parties abroad.
	<b>Expenditure:</b> Expenditure includes all payments made to foreign suppliers for delivery of food and catering services to Norwegian ships, aircrafts etc. abroad. <b>This item should not include</b> catering services in connection with offshore petroleum activities or letting of residential platforms, These services should be entered in CPA-code 710000 <i>Renting of transportation, machinery and equipment without operator or personnel.</i>
<b>Transport by rail</b>	
<b>601010</b>	<b>Passenger transport by rail</b>
	<b>Income:</b> Income includes all payments received for transport by rail of foreign passengers to/from Norway and abroad.
	<b>Expenditure:</b> Expenditure includes all payments made out for transport by rail of Norwegian passengers to/from Norway and abroad.
<b>601020</b>	<b>Transport of goods by rail</b>
	<b>Income:</b> Income includes all payments received from foreign customers for transport of goods by rail.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for transport of goods by rail abroad.
<b>Other land transport</b>	
<b>602100</b>	<b>Passenger transport by scheduled bus</b>
	<b>Income:</b> Income includes all payments received from foreign customers for transport of foreigners to/from Norway and abroad by scheduled bus.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for transport of Norwegians by scheduled bus abroad.
<b>602300</b>	<b>Other land passenger transport</b>
	<b>Income:</b> Income includes all payments received from foreign customers for road transport of foreigners to/from Norway and abroad by other means than scheduled bus.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for road transport of Norwegians abroad by other means than scheduled bus.
<b>602400</b>	<b>Freight transport by road</b>
	<b>Income:</b> Income includes all payments received from foreign customers for freight transport by road.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for freight transport by road.
<b>Transport of oil and gas by pipeline</b>	
<b>603010</b>	<b>Transport of oil and gas by pipeline</b>
	<b>Income:</b> Income includes all payments received from foreign customers for transport of oil and gas in main pipelines from production site via terminal.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for transport of oil and gas in main pipelines from production site via terminal.
<b>Sea and coastal water transport</b>	
<b>611010</b>	<b>Sea and coastal water transport of passengers</b>
	<b>Income:</b> Income includes all payments received from foreign customers for sea and coastal water transport of foreign passengers to/from Norway and abroad.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for sea and coastal water transport of Norwegians abroad.

CPA-code	Type of services and contents
<b>Sea and coastal water transport, cont.</b>	
<b>611020</b>	<b>Sea and coastal water freight transport</b>
	<b>Income:</b> Income includes all payments received from foreign customers for sea and coastal water freight transport.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for sea and coastal water freight transport.
<b>611033</b>	<b>Hiring and hiring out of vessels etc. with crew for passenger transport</b>
	<b>Income:</b> Income includes all payments received from foreign customers for hiring out of Norwegian vessels etc. with crew for passenger transport.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for hiring of foreign vessels etc. with crew for passenger transport.
<b>611034</b>	<b>Hiring and hiring out of vessels etc. with crew for freight transport</b>
	<b>Income:</b> Income includes all payments received from foreign customers for hiring out of Norwegian vessels etc. with crew for freight transport.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for hiring of foreign vessels etc. with crew for freight transport.
<b>Air transport</b>	
<b>621010</b>	<b>Scheduled air transport of passengers</b>
	<b>Income:</b> Income includes all payments received from foreign customers for scheduled air transport of foreign passengers to/from Norway and abroad.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for scheduled air transport of Norwegians abroad.
<b>621020</b>	<b>Scheduled air transport of freight</b>
	<b>Income:</b> Income includes all payments received from foreign customers for scheduled air transport of freight.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for scheduled air transport of freight.
<b>622010</b>	<b>Other air transport of passengers</b>
	<b>Income:</b> Income includes all payments received from foreign customers for air transport of foreigners to/from Norway and abroad by other aircraft than scheduled air plane.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for air transport of Norwegians abroad by other aircraft than scheduled air plane.
<b>622020</b>	<b>Other air transport of freight</b>
	<b>Income:</b> Income includes all payments received from foreign customers for transport of freight to/from Norway and abroad by other aircraft than scheduled air plane.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for transport of freight to/from Norway and abroad by other aircraft than scheduled air plane.
<b>622031</b>	<b>Hiring and hiring out of aircraft with crew for passenger transport</b>
	<b>Income:</b> Income includes all payments received from foreign customers for hiring out of Norwegian aircraft with crew for passenger transport.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for hiring of foreign aircraft with crew for passenger transport.
<b>622032</b>	<b>Hiring and hiring out of aircraft etc. with crew for freight transport</b>
	<b>Income:</b> Income includes all payments received from foreign customers for hiring out of Norwegian aircraft with crew for freight transport.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for hiring of foreign aircraft with crew for freight transport.

CPA-code	Type of services and contents
<b>Supporting and auxiliary transport activities – travel agency activities</b>	
<b>631110</b>	<b>Cargo handling</b>
	<b>Income:</b> Income includes all payments received from foreign customers for support and auxiliary services such as cargo handling in connection with freight transport.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for support and auxiliary services such as cargo handling in connection with freight transport.
<b>631210</b>	<b>Storage of goods</b>
	<b>Income:</b> Income includes all payments received from foreign customers for support and auxiliary services such as storage of goods in connection with freight transport.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for support and auxiliary services such as storage of goods in connection with freight transport.
<b>632110</b>	<b>Supporting rail transport activities, except transport of passengers and goods</b>
	<b>Income:</b> Income includes all payments received from foreign customers for supporting and auxiliary services in connection with rail transport, such as the management of terminals for goods and transport, railway stations etc. Should also include rescue services.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for supporting and auxiliary services in connection with rail transport, such as the management of terminals for goods and transport, railway stations etc. Should also include rescue services.
<b>632120</b>	<b>Supporting road transport activities, except transport of passengers and goods</b>
	<b>Income:</b> Income includes all payments received from foreign customers for supporting and auxiliary services in connection with road transport, such as the management of terminals for goods and transport, toll stations etc. Should also include rescue services.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for supporting and auxiliary services in connection with road transport, such as the management of terminals for goods and transport, toll stations etc. Should also include rescue services.
<b>632210</b>	<b>Supporting sea and coastal water transport activities, except transport of passengers and goods</b>
	<b>Income:</b> Income includes all payments received from foreign customers for supporting and auxiliary services in connection with sea and coastal water transport, such as the management of terminals for goods and transport, harbours and docks, locks canals etc. Should also include services in connection with tug boats in harbours including towage, light houses, pilot and rescue services.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for supporting and auxiliary services in connection with sea and coastal water transport, such as the management of terminals for goods and transport, harbours and docks, locks and canals etc. Should also include services in connection with tug boats in harbours including towage, light houses, pilot and rescue services.
<b>632310</b>	<b>Supporting air transport activities, except transport of passengers and goods</b>
	<b>Income:</b> Income includes all payments received from foreign customers for supporting and auxiliary services in connection with air transport, such as the management of terminals for goods and transport etc. Should also include the management of airports and rescue services.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for supporting and auxiliary services in connection with air transport, such as the management of terminals for goods and transport etc. Should also include the management of airports and rescue services.

CPA-code	Type of services and contents
<b>Supporting and auxiliary transport activities – travel agency activities, cont.</b>	
<b>633010</b>	<b>Travel agency and tour operator activities – tourist assistance activities</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with the organization of package tours, and the procurement and booking of tickets related to foreigners' vacations in Norway. Should also include tourist information and guide activities. <b>Business trips should not be included.</b>
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with the organization of package tours, and the procurement and booking of tickets related to Norwegians vacations abroad. Should also include tourist information and guide activities. <b>Business trips should not be included.</b>
<b>634000</b>	<b>Transport agency activities</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with freight transport agencies, shipbrokers and other transport brokers, payment of customs and excise duty etc.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with freight transport agencies, shipbrokers and other transport brokers, payment of customs and excise duty etc.
<b>Postal and telecommunications services</b>	
<b>641110</b>	<b>National postal services</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages.
<b>641210</b>	<b>Courier services</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages.
<b>642000</b>	<b>Telecommunications services</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services connected to the transfer of sound, images and other information related to other means of communication, such as telephone, fax/telex, mobile phone, external services/IT assistance (the part related to communication), line rental, fixed lines, fixed networks, electronic services (the part related to communication) etc. Except for services related to software or general computer support, which should be included in the CPA-codes <i>Computer services</i> . (721000 – 726000)
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services connected to the transfer of sound, images and other information related to other means of communication, such as telephone, fax/telex, mobile phone, external services/IT assistance (the part related to communication), line rental, fixed lines, fixed networks, electronic services (the part related to communication) etc. Except for services related to software or general computer support, which should be included in CPA-codes <i>Computer services</i> . (721000 – 726000)



CPA-code	Type of services and contents
<b>Financial services</b>	
<b>651000</b>	<b>Fees, levies and commissions</b>
	<b>Income:</b> Income includes all fees, levies and commissions, <b>except interest rates</b> , received from foreign enterprises, institutions and individual persons in connection with the management of loan guarantees, loans, financial leasing, derivatives, payments, advisory services, credit assessments etc. <b>Auxiliary services to insurance services</b> should be included in CPA-code 672000.
	<b>Expenditure:</b> Expenditure includes all fees, levies and commissions, <b>except interest rates</b> , paid out to foreign enterprises, institutions and individual persons in connection with the management of loan guarantees, loans, financial leasing, derivatives, payments, advisory services, credit assessments etc. <b>Auxiliary services to insurance services</b> should be included in CPA-code 672000.
<b>Activities auxiliary to insurance</b>	
<b>672000</b>	<b>Services auxiliary to insurance</b>
	<b>Income:</b> Income includes all commissions and fees received from foreign customers in connection with insurance brokering, insurance advisory services, actuary services, evaluation and damage assessments, rescue services, investigative services and other services closely connected to insurance.
	<b>Expenditure:</b> Expenditure includes all commissions and fees paid out to foreign suppliers in connection with insurance brokering, insurance advisory services, actuary services, evaluation and damage assessments, rescue services, investigative services and other services closely connected to insurance.
<b>Real estate activities</b>	
<b>702000</b>	<b>Letting of real estate</b>
	<b>Income:</b> Income includes all payments received in connection with letting of real estate in Norway to foreign parties on a short-term basis (less than a year).
	<b>Expenditure:</b> Expenditure includes all payments made out in connection with rental of real estate abroad from foreign parties on a short-term basis (less than a year).
<b>703000</b>	<b>Real estate activities on a fee or contractual basis</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with real estate brokering, management and administration of real estate on a fee or contractual basis.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with real estate brokering, management and administration of real estate on a fee or contractual basis.
<b>Hiring and hiring out of transportation, machinery and equipment</b>	
<b>710000</b>	<b>Hiring and hiring out of transportation, machinery and equipment</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with hiring out of ships, aircraft and other machinery without operator or personnel. <b>Financial leasing</b> , hiring out of transportation, plant machinery etc. with personnel should not be included here.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with hiring out of ships, aircraft and other machinery without operator or personnel. <b>Financial leasing</b> , hiring out of transportation, plant machinery etc. with personnel should not be included here.

<b>CPA-code</b>	<b>Type of services and contents</b>
	<b>IT-services</b> - The supply of standard software (defined as goods, not services), the transfer of user rights for software paid by means of royalties and license fees, and database services should not be included
<b>721000</b>	<b>Hardware consultancy</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with hardware consultancy services.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with hardware consultancy services.
<b>722000</b>	<b>Software and system consultancy</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with services linked to software, reconstruction of software and data, assistance in connection with IT management/control, analysis, design and programming of systems, advice and activities linked to the development, production, procurement and documentation of adapted software, including bespoke operating systems, maintenance of data systems, installation and other customer support services, such as training.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with services linked to software, reconstruction of software and data, assistance in connection with IT management/control, analysis, design and programming of systems, advice and activities linked to the development, production, procurement and documentation of adapted software, including bespoke operating systems, maintenance of data systems, installation and other customer support services, such as training.
<b>723000</b>	<b>Data processing consultancy</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with services such as registration of data, data control, calculations and presentations on a time-share basis.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with services such as registration of data, data control, calculations and presentations on a time-share basis.
<b>724000</b>	<b>Operation of databases</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with services such as database design, data storage, propagation services in connection with data and databases, Internet search portals etc. The services should be related to the propagation of data itself. Services in connection with setting up accesses, e.g. to the Internet, telephone network etc. should be entered in CPA-code 642000 <i>Telecommunications</i> .
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with services such as database design, data storage, propagation services in connection with data and databases, Internet search portals etc. The services should be related to the propagation of data itself. Services in connection with setting up accesses, e.g. to the Internet, telephone network etc. should be entered in CPA-code 642000 <i>Telecommunications</i> .
<b>725000</b>	<b>Maintenance and repair of office, accounting and computing machinery</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services in connection with the maintenance and repair of computers and peripherals, operation of IT accessories.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services in connection with the maintenance and repair of computers and peripherals, operation of IT accessories.

<b>CPA-code</b>	<b>Type of services and contents</b>
	<b>IT-services</b> - The supply of standard software (defined as goods, not services), the transfer of user rights for software paid by means of royalties and license fees, and database services should not be included, cont
<b>726000</b>	<b>Other computer-related activities</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services in connection with web hotel management (rental of server space for web site).
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services in connection with web hotel management (rental of server space for web site).
<b>Research and development (R &amp; D)</b>	
<b>730000</b>	<b>Research and development (R &amp; D)</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with the basic research, applied research and experimental development of new products and services. The basic criterion for defining R&D is the presence of a cutting edge element and that a certain amount of uncertainty is attached to the outcome.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with the basic research, applied research and experimental development of new products and services. The basic criterion for defining R&D is the presence of a cutting edge element and that a certain amount of uncertainty is attached to the outcome.
<b>Business Services</b>	
<b>741100</b>	<b>Legal activities</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with legal advisory services, representation and power of attorney in any legal or statutory procedure, compilation of legal documentation or supporting documentation, legal certification and depositing and services in connection with debt settlement. Services in connection with fines should not be included.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with legal advisory services, representation and power of attorney in any legal or statutory procedure, compilation of legal documentation or supporting documentation, legal certification and depositing and services in connection with debt settlement. Services in connection with fines should not be included.
<b>741200</b>	<b>Accounting and book-keeping, auditing and tax consultancy services</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services in connection with book-keeping, auditing, tax consultancy services and compilation of tax documentation etc.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services in connection with book-keeping, auditing, tax consultancy services and compilation of tax documentation etc.
<b>741300</b>	<b>Market research and public opinion polling</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services related to advisory, guiding and executive assistance in connection with market surveys, telemarketing and opinion polls.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services related to advisory, guiding and executive assistance in connection with market surveys, telemarketing and opinion polls.

CPA-code	Type of services and contents
<b>Business Services, continued</b>	
<b>741400</b>	<b>Business and management consultancy activities</b>
	<p><b>Income:</b> Income includes all payments received from foreign customers for services linked to advisory, guiding and executive services within corporate policy and strategy, overall planning and organisational development, management and marketing, personnel management, personnel consultancy, personnel development, product and project management, lobbying and public relation services.</p>
	<p><b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services linked to advisory, guiding and executive services within corporate policy and strategy, overall planning and organisational development, management and marketing, personnel management, personnel consultancy, personnel development, product and project management, lobbying and public relation services.</p>
<b>742000</b>	<b>Architectural and technical consultancy services</b>
	<p><b>Income:</b> Income includes all payments received from foreign customers for services related to town and regional planning, planning, design and management related to dam installations, bridges, airports, harbours etc., surveying, cartography, testing of products, product certification, technical inspection and seismic services. <b>Exempt are</b> engineering services related to petroleum activities, which should be included in CPA-code 112012 <i>Other services related to oil and gas exploration (excluding surveying)</i>. Architectural and engineering services related to construction projects should not be included here but in CPA-code 450000 <i>Building and construction services</i>.</p>
	<p><b>Expenditure:</b> Expenditure includes all payments received from foreign customers for services related to town and regional planning, planning, design and management related to dam installations, bridges, airports, harbours etc., surveying, cartography, testing of products, product certification, technical inspection and seismic services. <b>Exempt are</b> engineering services related to petroleum activities, which should be included in CPA-code 112012 <i>Other services related to oil and gas exploration (excluding surveying)</i>. Architectural and engineering services related to construction projects should not be included here but in CPA-code 450000 <i>Building and construction services</i>.</p>
<b>743000</b>	<b>Technical testing and analysis</b>
	<p><b>Income:</b> Income includes all payments received from foreign customers for services related to material testing, safety control, certification, food control etc. Includes classification and certification of ships, other transportation and plant works etc.</p>
	<p><b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services related to material testing, safety control, certification, food control etc. Includes classification and certification of ships, other transportation and plant works etc.</p>
<b>744000</b>	<b>Advertising</b>
	<p><b>Income:</b> Income includes all payments received from foreign customers for services in connection with advisory, guiding and executive assistance within development, design and implementation of advertising measures and advertising, media planning including the acquisition and sale of advertising space, exhibition services from organisers of fairs and promotion of products. Public relations services should be included in CPA-code 741400 <i>Business and management consultancy activities</i>.</p>
	<p><b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services in connection with advisory, guiding and executive assistance within development, design and implementation of advertising measures and advertising, media planning including the acquisition and sale of advertising space, exhibition services from organisers of fairs and promotion of products. Public relations services should be included in CPA-code 741400 <i>Business and management consultancy activities</i>.</p>

CPA-code	Type of services and contents
<b>Business Services, continued</b>	
<b>745000</b>	<b>Labour recruitment and provision of personnel</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with private and public employment services.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with private and public employment services.
<b>746000</b>	<b>Investigation and security activities</b>
	<b>Income:</b> Income includes all payments received from foreign customers for advisory, guiding and executive assistance in connection with investigation and security activities. Services related to the installation of alarm systems should be included in CPA-code 450000 <i>Building and construction services</i> . Insurance investigations should be included in CPA-code 672000 <i>Activities auxiliary to insurance</i> .
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for advisory, guiding and executive assistance in connection with investigation and security activities. Services related to the installation of alarm systems should be included in CPA-code 450000 <i>Building and construction services</i> . Insurance investigations should be included in CPA-code 672000 <i>Activities auxiliary to insurance</i> .
<b>747000</b>	<b>Industrial cleaning</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with services related to indoor cleaning, chimney sweeping, disinfection etc.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with services related to indoor cleaning, chimney sweeping, disinfection etc.
<b>748000</b>	<b>Other business services</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with photography, packing services, office services, translation services and other business services not included elsewhere. Operation of databases should be included in CPA-code 724000 <i>Operation of databases</i> . Accounting should be included in CPA-code 741200 <i>Accounting and book-keeping, auditing and tax consultancy services</i> .
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with photography, packing services, office services, translation services and other business services not included elsewhere. Operation of databases should be included in CPA-code 724000 <i>Operation of databases</i> . Accounting should be included in CPA-code 741200 <i>Accounting and book-keeping, auditing and tax consultancy services</i> .
<b>900000</b>	<b>Collection and treatment of waste and sewage and other environmental services</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services in connection with the treatment and storage of waste and nuclear waste, cleaning and clearing related to pollution (e.g. oil spillages), pollution control, monitoring, consultancy, restoration of mines and waste management.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services in connection with the treatment and storage of waste and nuclear waste, cleaning and clearing related to pollution (e.g. oil spillages), pollution control, monitoring, consultancy, restoration of mines and waste management.
<b>Leisure activities, cultural services and sports</b>	
<b>921000</b>	<b>Film and video activities</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with the further production of films, videos and music recordings, distribution rights for films, commissions to producers, directors, actors and musicians. The sales of films, recorded music and compositions should not be included.

	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with the further production of films, videos and music recordings, distribution rights for films, commissions to producers, directors, actors and musicians. The purchases of films, recorded music and compositions should not be included.
<b>CPA-code</b>	<b>Type of services and contents</b>
<b>Leisure activities, cultural services and sports, continued</b>	
<b>922000</b>	<b>Radio and television activities</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with the production of radio and TV programmes, and music recordings. Distribution rights for TV programmes, including the rights to transmit sports and cultural events should also be included here, as well as commissions to producers, directors, actors and musicians. The sales of radio and TV programmes, recorded music and compositions should not be included.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with the production of radio and TV programmes, and music recordings. Distribution rights for TV programmes, including the rights to transmit sports and cultural events should also be included here, as well as commissions to producers, directors, actors and musicians. The purchases of radio and TV programmes, recorded music and compositions should not be included.
<b>923000</b>	<b>Other entertainment activities</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services related to independent art activities, including the restoration of old work of art, as well as services related to the operation of theatres, concert halls, music studios, amusement centres, dance schools, circuses and puppet theatres etc. Gambling and betting activities should not be included here but in CPA-code 927000 <i>Other leisure activities</i> .
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services related to independent art activities, including the restoration of old work of art, as well as services related to the operation of theatres, concert halls, music studios, amusement centres, dance schools, circuses and puppet theatres etc. Gambling and betting activities should not be included here but in CPA-code 927000 <i>Other leisure activities</i> .
<b>924000</b>	<b>News agency activities</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with services such as the mediation and supply of news, images and articles to the media. Subscription services to news agencies, newspapers and online databases. Journalists and photographers' freelance activities.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with services such as the mediation and supply of news, images and articles to the media. Subscription services to news agencies, newspapers and online databases. Journalists and photographers' freelance activities.
<b>925000</b>	<b>Operation of libraries and archives, museums and other cultural establishments</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services related to the operation of libraries, archives and museums, and the protection of historical sites and buildings, botanical and zoological gardens and nature reserves.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services related to the operation of libraries, archives and museums, and the protection of historical sites and buildings, botanical and zoological gardens and nature reserves.
<b>926000</b>	<b>Sporting activities</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services related to the operation of sports centres and football clubs, golf clubs, chess clubs, shooting clubs, riding schools, racing stables, marinas and non-professional hunting etc.

	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services related to the operation of sports centres and football clubs, golf clubs, chess clubs, shooting clubs, riding schools, racing stables, marinas and non-professional hunting etc.
<b>CPA-code</b>	<b>Type of services and contents</b>
<b>Leisure activities, cultural services and sports, continued</b>	
<b>927000</b>	<b>Other leisure and cultural services</b>
	<b>Income:</b> Income includes all payments received from foreign customers for other leisure and cultural services than those mentioned in CPA-codes 921000, 922000, 923000, 924000, 925000, and 926000 above.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for other leisure and cultural services than those mentioned in CPA-codes 921000, 922000, 923000, 924000, 925000, and 926000 above.
<b>Other services</b>	
<b>981000</b>	<b>Royalties and licence fees</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with the franchise and selling rights of a product or service within a specific concept. Other royalties: use of registered trademark, design/patent protection, use of intangible values such as patents, copyrights, industrial processes/designs, software licence rights, manuscripts (literature, film and music). The sales of the actual rights and rights for distribution of audiovisual products should not be included here, but in cultural services.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with the franchise and selling rights of a product or service within a specific concept. Other royalties: use of registered trademark, design/patent protection, use of intangible values such as patents, copyrights, industrial processes/designs, software licence rights, manuscripts (literature, film and music). The purchases of the actual rights and rights for distribution of audiovisual products should not be included here, but in cultural services.
<b>982000</b>	<b>Services between related companies, not stated elsewhere</b>
	<b>Income:</b> Income includes all payments received from foreign entities for inter company services between Norwegian and foreign parent companies / subsidiaries / branches within the same group, and do not fall into any of the items mentioned above, such as administration and overhead services. Also cf. chapter 2.2.3 in the guidelines.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign entities for inter company services between Norwegian and foreign parent companies / subsidiaries / branches within the same group, and do not fall into any of the items mentioned above, such as administration and overhead services. Also cf. chapter 2.2.3 in the guidelines.
<b>989000</b>	<b>Services not stated elsewhere</b>
	<b>Income:</b> Income includes all payments received from foreign customers for services that do not fall into any of the other categories mentioned above. <b>If large amounts are reported in this item, Statistics Norway may ask for a more detailed specification.</b>
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services that do not fall into any of the other categories mentioned above. <b>If large amounts are reported in this item, Statistics Norway may ask for a more detailed specification.</b>

## 4. Submitting and transmitting the data for external trade in services

The reporting enterprise is responsible for ensuring that the submitted data are of good quality and transmitted to Statistics Norway within the reporting deadline.

How the data should be submitted and transmitted depends on the reporting method:

File via the *Altinn* portal (see chapter 4.2 and chapter 5) or web questionnaire via the *IDUN* portal (see chapter 4.1).

### 4.1 Web questionnaire

Reporting enterprises using web questionnaires must fill in two questionnaires, one for *export* of services and one for *import* of services. **Both questionnaires are to be completed**, regardless of whether the enterprise has export or import of services to report.

#### 4.1.1. Transmission of web questionnaires

Reporting via web questionnaires is done via Statistics Norway's transmission portal IDUN, which provides a safe method for transmitting data.

A user name and password are required to get access to the web questionnaires. These are included in the letter which is sent to reporting enterprises prior to the reporting. After log on ([www.ssb.no/english/skjema/tjh](http://www.ssb.no/english/skjema/tjh)), make sure that the correct form is selected<sup>1</sup>. Choose the form "Rapportering om utenrikshandel med tjenester (Reporting external trade in services)". **Both export and import questionnaires are to be completed**, regardless of whether the enterprise has export or import of services to report.

#### A) Quarterly reporting

- 1) Choose form for export or import of services.
- 2) Check boxes for current types of services, Click "Fortsett (continue)".
- 3) Report amount for each chosen service code (values are to be reported in NOK 1000 and accumulated (up to the present date of the year)). Click "Send skjema (send questionnaire)".
- 4) Continue to the next form. Repeat steps 1, 2 and 3.

#### B) Annual reporting (or fourth quarter reporting)

- 1) Choose form for export or import of services.
- 2) Check boxes for current types of services, Click "Fortsett (continue)".
- 3) Fill in total number of countries for each chosen service code.
- 4) Report amount for each chosen service code and country (values are to be reported in NOK 1000 and accumulated (up to the present date of the year). Remember "herav konserninterne tjenester (of which services within related companies (see chapter 2.1.1 and 2.3.3))". Click "Send skjema" (send questionnaire).
- 5) Continue to the next form. Repeat steps 1, 2, 3 and 4.

When the data have been correctly submitted, a receipt is generated automatically for each questionnaire. This receipt can be printed out and contains information about the data that have been reported. We recommend that you print this receipt.

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<sup>1</sup> If the reporting firm has access to other web forms in Statistics Norway, these will also show up as possible options.



## 4.2 Semicolon separated file

If you choose to produce a flat file, please make sure that the record structure described in the list of service codes is used (see chapter 3 for more information).

The various fields in the file must be separated by a semicolon (;) and the file must have a *semicolon separated* format (file name.sdv).

The file should have the name reportingperiod\_orgnr.sdv (the organisation number must be included in the new file name).

*File for the 1. quarter in 2007 should/can have the following name:*

200703\_nnnnnnnnn.sdv ,        n = organizational number 9 digits

*File for the year 2007 should/can have the following name:*

200700\_nnnnnnnnn.sdv ,        n = organizational number 9 digits

### 4.2.1 Transmission of sdv-file

The *Altinn portal* should be used when submitting the semicolon separated data. Altinn is the public sector's Internet site for transmitting data and is a safe method for transmitting data.

To be able to use Altinn you need a national identity number (fødselsnummer), password and a role that gives you access to the form for transmitting data.

First time log on to Altinn must be done by the manager, owner or partner in a joint venture or by the director of the board. These persons have predefined roles (in the Central Register of Legal Entities) as user administrators in Altinn. The user administrator can give access to others who are to report the data, for instance other employees. To be able to submit data, the sender must have the general role of "utfyller/innsender (reporter/sender)" or "regnskapsmedarbeider (accountant)" if the sender does not have the predefined role.

More information can be found on [www.altinn.no](http://www.altinn.no)

*Procedure for transmitting data*

- 1) Go to [www.altinn.no](http://www.altinn.no).
- 2) Log on. (*For help and information on how to log on etc. please see information on [www.altinn.no](http://www.altinn.no)*).
- 3) Check that you are logged on as the firm you are reporting data for. The identity information is shown in the upper right hand corner in the log on page of Altinn (after log on).
- 4) Find the correct form.  
The correct form to be used can be found on the main page that appears after log on. Select the form for "Rapportering av utenrikshandel med tjenester (reporting external trade in services)" for the period your company has been asked to submit data.

If the form does not appear automatically on the main page after log on, it can be found by using the option "Tjenester/Nytt skjema (services/ new questionnaire)" in the menu. Click on "Tjenester pr. Etat (services per department)" on the right hand side of the screen, choose "Statistisk sentralbyrå (Statistics Norway)" and find the relevant form.

- 5) Open the form.
- 6) Make sure that the information about the firm in the form is correct and fill in information on reporting period, contact person and e-mail address.

7) The sdv-file should be sent as an attachment. To do so, click on “vedlegg” (attachment) in Altinn, please see left hand side of the screen when filling in the form.

8) Use the button/link “hent fil (get file)”.

*How to add an attachment to the Altinn form:*

8.1) Click the button “bla gjennom (browse)”, find the file you want to attach and select it.

8.2) Click “legg til (add)”.

8.3) Go back to the form by clicking the button “velg skjema (choose questionnaire)”.

9) Start the transmission by clicking the button “start innsending (start transmitting)”.

Follow the instructions on the screen.

When the transmission is complete, a message will appear on the screen. You will be given the opportunity to print a receipt. We recommend that you do this.

*E-mail*

The sdv-file can be sent as an attachment to an e-mail if you are unable to use *Altinn*. If so use the following e-mail address: [tjenestehandel@ssb.no](mailto:tjenestehandel@ssb.no)

Please be aware of the risks involved with sending files via e-mail. The enterprise is responsible for the transmission.

*Other:*

Contact us if you have any problems with reporting the data.

## 5. Technical description of reporting / File reporting

This chapter is intended for enterprises which report data as a flat file via Altinn, see chapter 4.2.

It may become necessary to change specifications due to international or Norwegian requirements. Changes in reporting specifications will generally be effective from the first quarter of the reporting year. Each reporting enterprise is responsible for using the latest version of the guidelines.

This is version 03 of the technical reporting description. It is valid as of the first quarter of 2007.

### 5.1 Reporting structure

File reporting via Altinn is composed of four variables, an identification variable, two classification variables and an amount variable. These variables are subsequently divided into fields.

The variables comprise:

- **Identification variable:** Identifies the reporting unit, the reporting period (the dates that the exports and imports amounts refer to), reporting option and the version of the list of codes applied (fields 1 - 4). The reporting enterprise states this information only once per report.
- **Classification variable 1:** Defines the accounts items (fields 5 - 7).
- **Classification variable 2:** Defines the statistical characteristics by “types of services” (CPA-code), “currency” and “country” (fields 8 - 10).
- **Amount variable:** Defines the amount (field 11).

## 5.2 Further information of the variables and fields in the report

### Identification variable. *Organisation number, reporting period and reporting option:*

- **Field 1:** *The reporting unit's organisation number - 9 positions.* The organisation number of the enterprise from the Central Register of Legal Entities (9 digits).
- **Field 2:** *Reporting period - 6 positions.* The reporting period should be stated as year (4 digits) and number of the last month in the reporting period (2 digits). For example, the reporting periods for the quarterly reporting in 2007 should be coded in the following way: 200703 (first quarter), 200706(second quarter), 200709 (third quarter) and 200712 (fourth quarter). Please note that 00 should be used for month in the annual reporting, i.e. the annual reporting for 2006 should be coded 200600.
- **Field 3:** *Reporting option - 2 positions.* Use code TT to report the data on external trade in services.
- **Field 4:** *Version number - 2 positions.* Please state the version of the list of codes applied. The version number is printed at the bottom of the front page of the list of codes, and should be stated with two digits. Thus, this version of the list of codes should be stated with 03 in field 4. The reporting unit should always use the last version of the list of codes and should check whether changes have been made in the list of codes prior to reporting data for a new period. Normally changes in the list of codes will only be made once a year, i.e. prior to the reporting of data for the first quarter (see "Changes in the list of codes"). This version of the code list is valid for reporting data from the first quarter of 2007.

***NB! The identification variable, fields 1- 4 is only to be stated once per report. This variable has therefore not been included in the table with the list of codes below.***

### Classification variable 1. *Accounts items:*

- **Field 5:** *Prefix - 2 positions.* Code for placing the report in system. The following codes can be used in field 5 in this report:  
*12 = Export of services*  
*17 = Import of services*  
The first digit states which part of the report the data is about, and the second digit subdivides the data in the various parts of the report into different main categories.
- **Field 6:** *Item - 5 positions.* Code for reporting item. The following codes can be used in field 6 in this report:  
*01000 = Export of services*  
*02000 = Import of services*
- **Field 7:** *Sub items - 2 positions.* This code is used for providing the amount of the internal transactions in services within the same enterprise for each CPA code. The following codes may be used in field 7 in this report:  
*00 = No sub items*  
*10 = Proportion of internal transactions in services within same enterprise for each CPA code.*

***NB! Code = 10 is obligatory only in the yearly reporting. If the reporting enterprise includes the data in the quarterly report for fourth quarter, it may be exempt from annual reporting.***

**Classification variable 2. Statistical characteristics:**

- **Field 8:** *CPA - 6 positions.* Code for stating type of service exported and imported. For further description of the various types of services, see under 3.2. In the lists of codes it is indicated whether the item is to be classified (distributed) or not. The following codes are used in the list of codes:  
CPA = The item is to be classified by using CPA-code
  - = No distribution by type of service. The field should be empty in the report, only with a semicolon (;) at the end.
- **Field 9:** *Currency - 3 positions.* The currency codes are not used in this report. Insert XXX (three Xs) in field 9, or leave it empty only with a semicolon (;) at the end.
- **Field 10:** *Country - 2 positions.* ISO letter code with two letters (ISO 3166). It states the country of residence for the counterpart in the transaction or for the creditor or debtor. For further description of country codes, see chapter 6.

***NB! Specification of country is obligatory only in the yearly reporting. If the reporting enterprise includes the data in the quarterly report for fourth quarter, it may be exempt from annual reporting.***

In the lists of codes, it is indicated whether the country specific data should be distributed or not. The following codes are used in the list of codes:

- L = The item will be given by country applying ISO letter codes. This will be used when the reporting enterprise want to submit the country specific data in the quarterly reporting for the fourth quarter instead of the annual reporting. If the reporting enterprise do not want to submit the country specific data in the quarterly report, insert XX (two Xs) in field or leave it be empty with a semicolon (;) at the end.
- XX = No country specific data. XX (two Xs) can be inserted in field 10 or it can be left empty with a semicolon (;) at the end.

**Amount variable. Amount:**

- **Field 11:** *Amount - 12 positions.* Amount should be reported as follows:
  - o In thousand kroner (NOK) of the value of year to date (YTD). For instance, NOK 1.2 million should be reported as 1200.
  - o Items in foreign currency should be converted to NOK.

As a rule, all amounts should be stated as positive figures. For example, if the reporting enterprise has negative returns on income (export) due to repayments within a financial year, it should be reported as negative exports.

### **5.3 Recording description for the classification variables 1, 2 and the amount variable**

The table below gives some examples of how the record for fields 5 - 11 should look like when the reporting enterprise submits data to Statistics Norway. The record can comprise 21 to 32 positions, depending on whether the CPA, currency, and country fields are used or not. The record is divided as follows:

	Classification variable 1			Classification variable 2			Amount var.
Field no.	Field 5	Field 6	Field 7	Field 8	Field 9	Field 10	Field 11
Content of field	Prefix	Item	Sub item	CPA	Currency	Country	Amount
Numbers of positions	2	5	2	6/0	3 (or 0)	2 (or 0)	12
Example	12	01000	00	723000	XXX (or empty)	DK	2000

**Example:** Reporting of export of services (prefix 12, item 01000, sub item 00), data processing (CPA-code 723000). The data is not to be distributed by currency (XXX or empty in currency field), to Denmark (DK in country field) for NOK 2 million in total.

The reported records should have semicolon separated fields and should be organised as follows:

**Alternative 1:** 12;01000;00;723000;XXX;DK;2000 (XXX indicates no distribution by currency)

**Alternative 2:** 12;01000;00;723000;;DK;2000 (Empty currency field indicates no distribution)

The fields should be semicolon separated and should finish with a line feed.

## 5.4 Recording description of the identification variable

The identification variable has the following structure:

	Identification variable			
Field no.	Field 1	Field 2	Field 3	Field 4
Content of field	The reporter's organisation number	Reporting period	Reporting option	Version number
Number of positions	9	6	2	2
Example	999999999	200703	TT	03

**Example:** Reporting enterprise with organisation number 999999999 (organisation number 999999999). The reporting enterprise reports quarterly data for the first quarter of 2007 (reporting period 200703) in external trade in services (reporting option TT) and has used the third (this) version of the list of codes (version number 03).

**Recording alternative:** 999999999;200703;TT;03

The fields in the identification variable should be semicolon separated and should finish with a line feed.

## 5.5 Structure of the submitted file

The reporting enterprise must submit a file with an identification variable and all records which have amounts to report. The four fields of the identification variable should be given as the *first record* of the file. *The second record* of the file consists of classification variable 1, 2 and the amount variable.

For those who report with identification variables as in section 5.4 and only with amounts as in section 5.3, the file will turn out as follows:

**Alternative 1, where XXX and XX indicate no distribution by currency and country:**

999999999;200703;TT;03

Reporting enterprise with organisation number 999999999 (organisation number 999999999). The reporting enterprise reports quarterly data for the first quarter of 2007 (reporting period 200703) in external trade in services (reporting option TT) and has used the third version of the list of codes (version number 03). The fields in the identification variable should be semi colon separated and should finish with a line feed.

12;01000;00;723000;XXX;XX;2000

Reporting of export of services (prefix 12, item 01000, and sub item 00) with the type of service (CPA-code 723000). The data is not to be distributed by currency (currency field XXX) or country (country field XX) for NOK 2 million in total.

**Alternative 2, where an empty currency field indicates no distribution by currency:**

12;01000;00;723000;;DK;2000

Reporting of export of services (prefix 12, item 01000, and sub item 00) with the type of service (CPA-code 723000). The data is not to be distributed by currency (currency field empty), to Denmark (country field DK) for NOK 2 million in total.

The procedures on how to submit files are described in chapter 4.

## 6. Country codes

Country	ISO-code <sup>2</sup>	Country	ISO-code <sup>2</sup>
Afghanistan, Islamic State of	AF	Equatorial Guinea	GQ
Albania	AL	El Salvador	SV
Algeria	DZ	Cote d'Ivoire	CI
American Samoa	AS	Eritrea	ER
Andorra	AD	Estonia	EE
Angola	AO	Ethiopia	ET
Anguilla	AI		
Antigua and Barbuda	AG	Falkland Islands (Malvinas)	FK
Argentina	AR	Fiji Islands, Republic of the	FJ
Armenia	AM	Philippines	PH
Aruba	AW	Finland	FI
Azerbaijan, Republic of	AZ	France	FR
Australia	AU	French Guiana	GF
		French Polynesia	PF
Bahamas	BS	French Southern Territories	TF
Bahrain, Kingdom of	BH	Faroe Islands	FO
Bangladesh	BD		
Barbados	BB	Gabon	GA
Belgium	BE	Gambia	GM
Belize	BZ	Georgia	GE
Benin	BJ	Ghana	GH
Bermuda	BM	Gibraltar	GI
Bhutan	BT	Grenada	GD

<sup>2</sup> ISO 3166

Bolivia	BO	Greenland	GL
Bosnia and Herzegovina	BA	Guadeloupe	GP
Botswana	BW	Guam	GU
Bouvet Island	BV	Guatemala	GT
Brazil	BR	Guernsey	GG
British Indian Ocean Territory	IO	Guinea	GN
Brunei Darussalam	BN	Guinea-Bissau	GW
Bulgaria	BG	Guyana	GY
Burkina Faso	BF		
Burundi	BI	Haiti	HT
		Heard Island and McDonald Islands	HM
Canada	CA	Greece	GR
Cayman Islands	KY	Honduras	HN
Chile	CL	Hong Kong	HK
Christmas Island	CX	Belarus	BY
Colombia	CO		
Cook Islands	CK	India	IN
Costa Rica	CR	Indonesia	ID
Cuba	CU	Iraq	IQ
		Iran, Islamic Republic of	IR
Denmark	DK	Ireland	IE
United Arab Emirates	AE	Iceland	IS
Netherlands Antilles	AN	Isle of Man	IM
Dominican Republic	DO	Israel	IL
Djibouti	DJ	Italy	IT
Dominica	DM		
		Jamaica	JM



Ecuador	EC	Japan	JP
Egypt	EG	Yemen	YE
Jersey	JE	Namibia	NA
Virgin Islands, US	VI	Nauru	NR
Virgin Islands, British	VG	Netherlands	NL
Jordan	JO	Netherlands Antilles	AN
		Nepal	NP
Cambodia	KH	New Zealand	NZ
Cameroon	CM	Nicaragua	NI
Cape Verde	CV	Niger	NE
Kazakhstan, Republic of	KZ	Nigeria	NG
Kenya	KE	Niue, Republic of	NU
China, People's Republic of	CN	Norfolk Island	NF
Kyrgyzstan	KG	New Caledonia	NC
Kiribati, Republic of	KI		
Cocos (Keeling) Islands	CC	Oman	OM
Comoros	KM		
Congo, Democratic Republic of	CD	Pakistan	PK
Congo, Brazzaville	CG	Palau	PW
Korea, Democratic People's Rep. of	KP	Panama	PA
Korea, Republic of	KR	Papua New Guinea	PG
Croatia	HR	Paraguay	PY
Kuwait	KW	Peru	PE
Cyprus	CY	Pitcairn	PN
		Poland	PL
Lao People's Democratic Republic	LA	Portugal	PT
Latvia	LV	Puerto Rico	PR

Lesotho	LS		
Lebanon	LB	Qatar	QA
Liberia	LR		
Libyan Arab Jamahiriya	LY	Reunion	RE
Liechtenstein	LI	Romania	RO
Lithuania	LT	Russian Federation	RU
Luxembourg	LU	Rwanda	RW
Macao	MO	Solomon Islands	SB
Madagascar	MG	Samoa	WS
Macedonia, Former Yugoslav Rep.	MK	San Marino	SM
Malawi	MW	Sao Tome and Principe	ST
Malaysia	MY	Saudi Arabia	SA
Maldives	MV	Senegal	SN
Mali	ML	Central African Republic	CF
Malta	MT	Serbia	RS
Marocco	MA	Seychelles	SC
Marshall Islands	MH	Sierra Leone	SL
Martinique	MQ	Singapore	SG
Mauritania	MR	Slovakia	SK
Mauritius	MU	Slovenia	SI
Mayotte	YT	Somali Republic	SO
Mexico	MX	Spain	ES
Micronesia, Federated States of	FM	Sri Lanka	LK
Moldova, Republic of	MD	Saint Helena	SH
Monaco	MC	Saint Kitts and Nevis	KN
Mongolia	MN	Saint Lucia	LC

Montenegro	ME	Saint Pierre and Miquelon	PM
Montserrat	MS	Saint Vincent and the Grenadines	VC
Mozambique	MZ	United Kingdom	GB
Myanmar (Prev. Burma)	MM	Sudan	SD
Suriname	SR		
Svalbard and Jan Mayen	SJ		
Switzerland	CH		
Sweden	SE		
Swaziland	SZ		
Syrian Arab Republic	SY		
South Africa	ZA		
South-Georgia/South Sandwich Island	GS		
Tajikistan	TJ		
Taiwan	TW		
Tanzania, United Republic of	TZ		
Thailand	TH		
Togo	TG		
Tokelau	TK		
Tonga	TO		
Trinidad and Tobago	TT		
Chad	TD		
Czech Republic	CZ		
Tunisia	TN		
Turkmenistan	TM		
Turks and Caicos Islands	TC		
Tuvalu	TV		

Turkey	TR		
Germany	DE		
Uganda	UG		
Ukraine	UA		
Hungary	HU		
Uruguay	UY		
United States	US		
US Minor Outlying Islands	UM		
Uzbekistan	UZ		
Vanuatu	VU		
Holy See (Vatican City State)	VA		
Venezuela, Bolivarian Republic of	VE		
West Bank/Gaza strip	PS		
Western Sahara	EH		
Viet Nam	VN		
Wallis and Futuna	WF		
Zaire	ZR		
Zambia	ZM		
Zimbabwe	ZW		
Austria	AT		
East Timor	TP		
International Organisations	ZZ		