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**Introduction and guideline on the reporting
of External trade in services and purchase
and sale of goods outside of Norway
(RA-0692)**

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1. Introduction

1.1 About the guidelines

This guideline includes 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, and purchase and sale of goods outside of Norway). The instruction contains 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 08 of the guidelines valid as of the first quarter of 2019.

Please contact us if you need further information, either by telephone + 47 62 88 56 32 or e-mail address tjenestehandel@ssb.no.

This survey has its own web-site <http://www.ssb.no/en/innrapportering/naeringsliv/tjh> where this guide and other information material can be found, there is also a link to the electronic form for reporting.

1.2 The purpose of the survey

The purpose of the survey is to provide data to produce 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.

1.3 Reporting period and reporting deadlines

The reporting deadline for each quarterly report is the 25th day (or the first following working day) of the month following the end of the reporting period. Exact deadlines will be stated in the letter from Statistics Norway which is sent in connection with each report, and at <http://www.ssb.no/en/innrapportering/naeringsliv/tjh>.

Reporting period	Should contain figures for the period	Indicative deadline
1. quarter	January 1st – March 31st	April 25th
2. quarter	April 1st – June 30th	July 25th
3. quarter	July 1st – September 30th	October 25th
4. quarter	October 1st – December 31st	January 25th

2. Guidelines for reporting data

2.1 Scope and guiding principles for reporting

The data should include all foreign transactions regarding exports and import of services (payable or receivable entries where the counterpart is an entity of a foreign country, including foreign units within the same group of companies). Furthermore, the survey should include the purchase and sale of goods outside of Norway.

Services

- All services that are exported/imported where the counterpart is an entity of a foreign country.
- These services should not be reported - financial services, business trips abroad and insurance premiums and claims.

Goods

- Goods purchased and sold abroad without the goods are crossing the Norwegian border (intermediate trade).
- The purchase of goods for processing abroad and resale abroad after processing.
- Goods and materials purchased abroad and are included in a building project abroad. This also relates to repair services, installation and maintenance services.

Country of origin / country of destination

- This should be stated by giving the home country for the foreign counterpart receiving or delivering the service, regardless of the service is delivered in Norway or abroad.

2.2 Goods that should be included in this survey

In this section we will give examples on some trade activities and forms of production where the value of goods should be included.

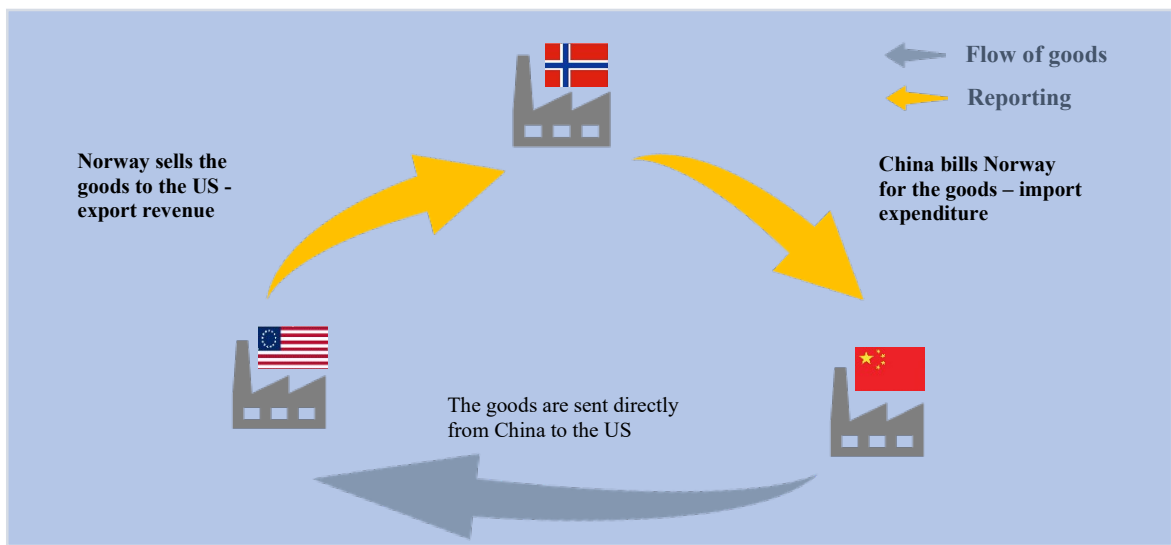
2.2.1 Purchase and resale of goods outside of Norway (merchanting)

Merchanting means that goods are purchased and resold outside of Norway without any form of processing and without any change in the character of the goods.

- Income by resale of the goods abroad are included in the operating revenue of the reporting unit. This should be reported as exports under **CPA-code 519000 «Purchase and resale of goods abroad – Merchanting»**.
- Expenditures for purchase of goods abroad are included in the operating expenses of the reporting unit. This should be reported as imports under **CPA-code 519000 «Purchase and resale of goods abroad – Merchanting»**.

Factoryless production is a special case of merchanting and should be reported as such. The business model is characterized by the fact that the Norwegian unit owns all rights to the finished product but does not itself contribute with input goods to the production. The purchase of these goods from the factory should be entered as an import of intermediary goods, while the sale should be entered as exports under the same category.

Example merchanting:



A Norwegian company buys goods in China for TNOK 1 000 and resells the goods directly to the US or within China for TNOK 1 200, without the goods crossing the Norwegian border. The profit (export income - import expense) is included in the Norwegian foreign accounts.

<i>Reporting in the form RA-0692</i>		
<i>Type of service</i>	<i>Exports</i>	<i>Imports</i>
CPA 519000 - Purchase and resale of goods abroad – Merchanting	1200 TNOK – country USA	1000 TNOK – country China

2.2.2 Processing of goods abroad

Processing of goods abroad means that Norwegian companies (Norwegian legal entities) account for sales revenues from the sale of goods in the company accounts, even though the goods are produced on behalf of the company abroad. The Norwegian company has *ownership* of the goods while they are being processed, which entails, among other things, an economic risk in relation to the possibility of loss / deterioration of the goods during the production process. The factory abroad that has been commissioned to process the goods can be a legal entity in the same group as the Norwegian company, or an independent company, but will receive a processing fee (manufacturing fee) as income from the Norwegian company for the service provided (and in the accounts of the Norwegian company, this is recorded as an operating expense).

The costs associated with purchasing the goods being processed are also included in the Norwegian accounts. In some cases, all or part of the input goods / goods processed from Norway are sent to the destination for processing abroad. In other cases, all goods that are to be processed abroad are purchased (the goods do not cross the Norwegian customs border).

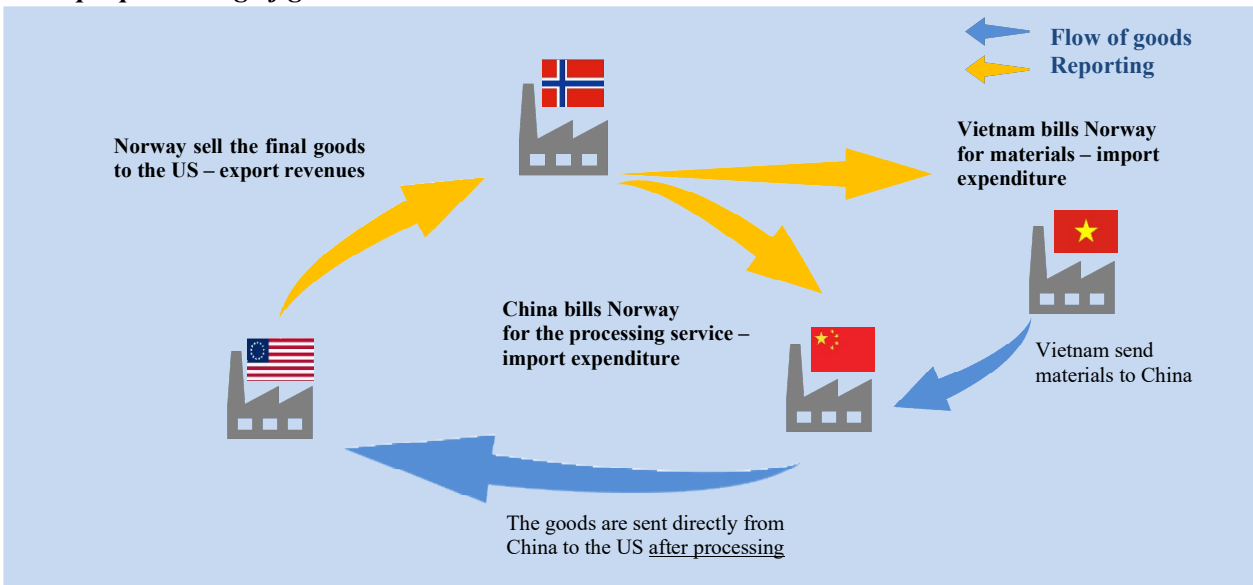
After processing, in some cases (some of) the goods are returned to Norway for sale in Norway, but often all goods are sold further abroad, within the same country as the goods are processed or to a third country.

- Revenues from the resale of the goods after processing abroad is included as operating revenues for the reporting unit. This should be exported under **CPA-code 000098 "Purchase of goods / materials for processing abroad and sale of goods after processing abroad"**. Note that the goods have not crossed the Norwegian customs border.

- Expenses for the purchase of goods / materials abroad for processing abroad are included as operating expenses for the reporting unit. This must be entered as imports under **CPA-code 000098 "Purchase of goods / materials for processing abroad and sale of goods after processing abroad"**. Note that the goods / materials have not crossed the Norwegian border.

Note that the payment / invoicing of the processing fee (manufacturing fee) is not to be included in this item but is to be entered under **CPA-code 000099 "Processing goods on a contract basis and other industrial services"**.

Example processing of goods abroad



<i>Reporting in the form RA-0692</i>		
<i>Type of service</i>	<i>Exports</i>	<i>Imports</i>
CPA-code 000098 "Purchase of goods / materials for processing abroad and sale of goods after processing abroad" .	Revenue from the resale of the finished products to USA.	Expenditure for the materials bought in Vietnam.
CPA-code 000099 "Processing goods on a contract basis and other industrial services" .	X	Expenditure paid to the goods producing factory (manufacturing fee) payable to China.

2.2.3 Building and construction services

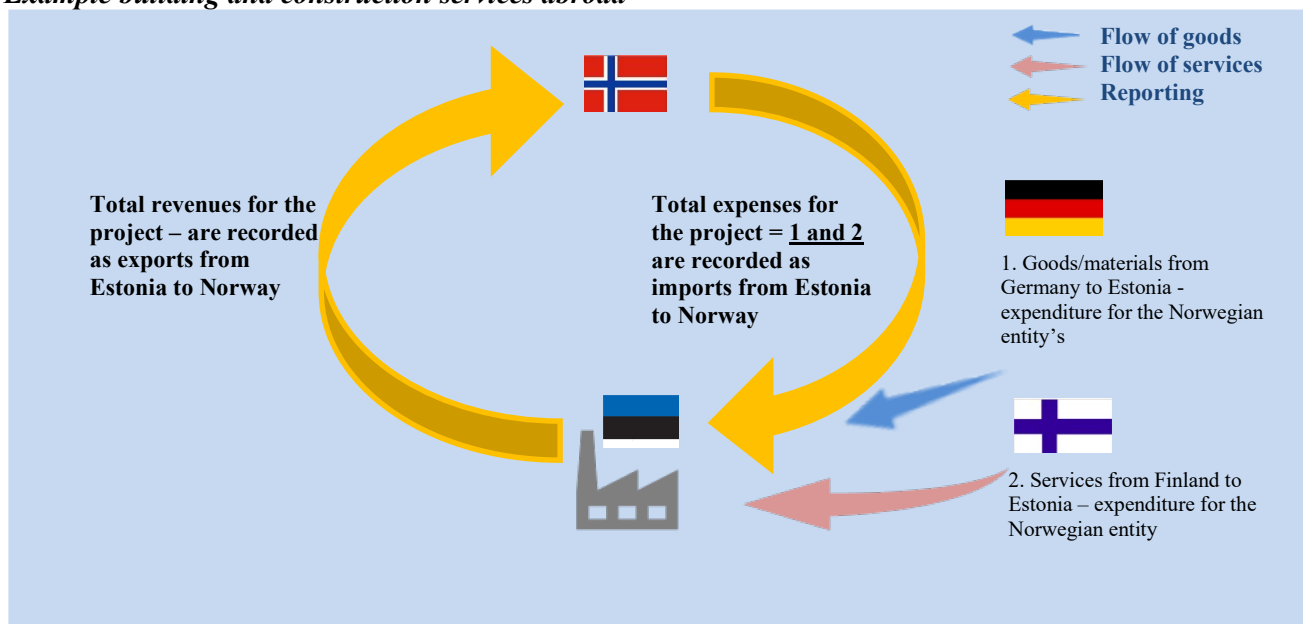
Building and construction services include construction of *fixed assets* in the form of buildings and *fixed infrastructure* such as roads, bridges, ponds, etc. Materials and goods included in the project should be included, rental / rental of construction machinery and equipment with crew should also be included. Payroll costs are also included.

Building and construction services abroad

- Income related to building and construction services abroad which is included as operating revenues for the reporting unit. This should be entered as exports **under CPA-code 450001 «Construction and construction related to the construction of fixed installations abroad»**.
- Expenses related to building and construction services abroad that are included as operating expenses of the reporting unit. This should be entered as imports under **CPA-code 450001 «Construction and construction related to the construction of fixed installations abroad»**.

Note that if the Norwegian unit establishes a branch abroad, the branch is considered foreign. See more about transactions with branches abroad under point 2.4.5.

Example building and construction services abroad



A Norwegian company is contracted to construct a factory in Estonia. The Norwegian company buys materials in Germany in connection with the project. Furthermore, the Norwegian company uses a Finnish subcontractor in the work that provides services to the project. Goods / materials and services can come from several countries, **all export revenues and import expenses** must be entered between the Norwegian unit *responsible for the project* and Estonia where the project is carried out.

Reporting in the form RA-0692		
Activity	Exports	Imports
All revenues from the entire project in Estonia are exported	CPA 450001, country Estonia (EE)	
Goods purchased in Germany for use in the project in Estonia (EE)		CPA 450001, country Estonia (EE)
Services purchased from Finnish subcontractor for use in the project in Estonia (EE)		CPA 450001, country Estonia (EE)

2.2.4 Other types of services where used materials must be included in the reporting

- CPA-code 000091 «Installation and assembly»
- CPA-code 000092 «Repair and maintenance»
- CPA-code 000093 «Rebuilding and outfitting performed by / for others»
- CPA-code 000099 «Processing of goods by contract and other industrial services»
- CPA-code 450002 «Building and construction related to the construction of fixed installations in Norway»

2.3 Rules for filling in the reporting questionnaire

- ***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.
- ***Periodicity:*** In this report we ask for data for each quarter (01.01 – 31.03, 01.04 - 30.06, 01.07 – 30.09 and 01.10 – 31.12). The transactions in connection with trade in services are to be reported in the quarter in which they are delivered or received. Data submission is, in principle, independent of the invoice date. However, the invoice date can usually be directly used for the periodicity.
- ***Positive/negative signs:*** All data should be stated as positive. In conjunction with correction of previous entries we ask that this should be done by reducing the figures for the respective period, or a special comment can be written in the form. For instance, corrections of previously reported income (exports) within the same statistic year should be subtracted from the reported income/exports in previous quarter. In the Altinn form the respective rows will be opened by clicking on the padlock in the right margin of the form.
- ***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.
- ***If the reporting enterprise does not have anything to report on an item: 0 (zero) must be written. This does not apply for trade with foreign affiliates within the same group.***
- ***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. The Norwegian Central Bank's website (www.norges-bank.no) contains an overview of daily exchange rates and average monthly and annual exchange rates.
- ***Trade in services with foreign affiliates within the same reporting group*** should be included in the periodic reporting in the same manner as other trade in services with foreign companies, specified with type of service (CPA-code). Furthermore, such trade in services also must be 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.
- ***Regarding payments / settlements*** that are settled at the end of the year (half year) and not on an ongoing basis throughout the year, we ask that it should be distributed among the individual quarters.
- ***Financial year deviates from the calendar year:*** In the reporting, the financial year corresponds with the calendar year. The reporting intervals 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, 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. 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.

2.4 Important definitions and specifications

2.4.1 Reporting unit

The reporting unit is the Norwegian part of the legal entity, i.e. the legal entity excluding affiliates abroad (see item 2.3.4 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 2.3.5, while guidelines for pools of the water transport industry are included in chapter 2.3.6.

2.4.2 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.

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.

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.

2.4.3 Export and import of services

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

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 2.3.3 and paid by the counterparts are regarded as export. Please note that the service may be delivered either in Norway or abroad.

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 2.3.3, 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.

2.4.4 External trade in services with foreign units within the same reporting enterprise

Trade in services with foreign affiliates within the same reporting group should be included in the periodic reporting in the same manner as other trade in services with foreign companies, specified with type of service (CPA-code). Furthermore, such trade in services also must be specified in individual items and reported correspondingly as “of which internal export of services within the same group” for export and “of which internal import of services within the same group” for import of services.

In this context, “group” means units with a certain relationship, such as parent company, subsidiaries (sister companies), 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.

Transfer pricing

For intra-group trading, valuation must take place at market prices. If the intra-group trade is so specialized that it is only relevant for its own group, and difficult to estimate the market value for, it is requested to give the best possible estimate for the assumed market value.

Regarding payments / settlements that are settled at the end of the year (half year) and not on an ongoing basis throughout the year, we ask that it should be distributed among the individual quarters.

2.4.5 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.

2.4.6 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 2.3.4). 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 2.3.4.

2.4.7 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.

3. Guidelines for the use of service codes

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 2.4 –

definition of resident/non-resident. A definition of services is found in chapter 1.2 and 2.2. 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)”.

Overview of the CPA-codes for reporting external trade in services		
Business area	CPA-codes	Type of services
Goods purchased and sold abroad without the goods crossing the Norwegian border	000098	Purchase of goods / materials for processing abroad and sale of goods after processing abroad
	519000	Purchase and resale of goods abroad – Merchanting
Industrial services, contract work and repairs	000091 – 000099	Industrial services, contract work and repairs
Services related to oil and gas exploration, excluding surveying	112011 – 112012	Services related to oil and gas exploration, excluding surveying
Building and construction projects	450001 – 450002	Building and construction projects
Wholesale trade, canteen and catering services	511000	Wholesale trade
	555210	Canteen and catering services
Transport services	601010 - 602010	Transport by rail
	602100 - 602400	Other land transport
	603010 - 603020	Pipeline transport and Transmission of electricity
	611010 - 611035	Sea and coastal water transport
	621010 - 622032	Air transport
	631110 - 634000	Supporting and auxiliary transport activities; travel agency activities
Post and telecommunication	641110 – 642000	Post and telecommunication
Auxiliary financial, insurance and pension services	651000	Financial services
	672000	Activities auxiliary to insurance and pension funding
Real estate activities	702000 – 703000	Real estate activities
Renting of transportation, machinery and equipment	710000	Renting of transportation, machinery and equipment
Computer services	720000 – 726000	Computer services
Research and development and business services	730000	Research and development (R&D)
	741100 - 748000	Business services
Other services	900000	Collection and treatment of waste and sewage and other environmental services
	921000 - 927000	Leisure activities, cultural services and sports
	989000	Other services

Goods purchased and sold abroad without the goods crossing the Norwegian border	
CPA-code	Type of services and contents
000098	Purchase of goods / materials for processing abroad and sale of goods after processing abroad
	Income: Income includes the export value received from foreign customers for goods sold abroad after processing. Note that the goods do not cross the Norwegian border.
	Expenditure: Expenditure includes payments made to foreign suppliers for the purchase of goods / materials abroad for further processing abroad. The goods / materials have not crossed the Norwegian border. Note that materials included in the payment / invoicing of the processing service should not be included in this item, but will be entered on CPA 000099 below.
519000	Purchase and resale of goods abroad – Merchanting
	Income: Income includes the export value received from foreign customers for the resale of goods abroad, without the goods crossing the Norwegian border. Note that the item has not been processed.
	Expenditure: Expenditure includes payments made to foreign suppliers for the purchase of goods abroad, without the goods crossing the Norwegian border.
Contract work and repairs	
000091	Installation and Assembly
	Income: 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. Enterprises within the oil industry should use CPA-code 112012 below.
	Expenditure: 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. Enterprises within the oil industry should use CPA-code 112012 below.
000092	Repairs and maintenance
	Income: 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. Enterprises within the oil industry should use CPA-code 112012 below.
	Expenditure: 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. Enterprises within the oil industry should use CPA-code 112012 below.
000093	Rebuilding and outfitting
	Income: 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. Enterprises within the oil industry should use CPA-code 112012 below.
	Expenditure: Expenditure includes the import value of all payments made for rebuilding and refitting carried out 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. Enterprises within the oil industry should use CPA-code 112012 below.

Contract work and repairs,continued	
CPA-code	Type of services and contents
000099	Contractual work and other industrial services
	<p>Income: Income includes the export value of all payments received for producing goods on a contractual basis 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>Expenditure: Expenditure includes the import value of all payments made for producing goods on a contractual basis 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>
Service related to oil and gas exploration, excluding surveying	
112011	Drilling services
	<p>Income: Income includes the export value of all payments received for drilling of exploration, outstep and production wells carried out on a contractual basis for foreign customers. NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 “Hiring and hiring out of transportation, machinery and equipment”.</p>
	<p>Expenditure: 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. NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 “Hiring and hiring out of transportation, machinery and equipment”.</p>
112012	Other services related to oil and gas exploration, excluding surveying
	<p>Income: 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. Seismic services should not be included here, but in CPA-code 742000 Technical consultancy services within engineering and architectural services, and Transport of oil and gas by pipeline should be included in CPA-code 603010. Drag services, offshore supply and other offshore services connected to sea transport should be included in CPA-code 611020 “Sea and coastal water freight transport” or in CPA-code 611034 “Hiring and hiring out of vessels etc. with crew for freight transport”. NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 “Hiring and hiring out of transportation, machinery and equipment”.</p>
	<p>Expenditure: 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. Seismic services should not be included here, but in CPA-code 742000 Technical consultancy services within engineering and architectural services and Transport of oil and gas by pipeline should be included in CPA-code 603010. Expenditures according to running of drag services, offshore supply and other offshore services should be included in CPA-code 632210, or an other suitable CPA-code. NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 “Hiring and hiring out of transportation, machinery and equipment”.</p>

Building and construction projects	
CPA-code	Type of services and contents
450001	Building and construction activities regarding building of fixed installations (roads, dam installations and other infrastructure projects) abroad
	Income: Income includes the value of all payments received from foreign customers for services, materials and goods which are included in construction projects abroad, including letting of construction machines and equipment with crew. NB! Income related to construction of floating structures (moveable structures); ships, platforms, rigs and the like as such income should not be included in this survey.
	Expenditure: Expenditure includes the value of all payments made to foreign suppliers for services, materials and goods which are included in construction projects abroad, including letting of construction machines and equipment with crew. NB! Expenditure related to construction of floating structures (moveable structures); ships, platforms, rigs and the like as such expenditure should not be included in this survey.
450002	Building and construction activities regarding building of fixed installations (roads, dam installations and other infrastructure projects) in Norway
	Income: Income includes the value of all payments received from foreign customers for services, materials and goods which are included in construction projects in Norway, including letting of construction machines and equipment with crew. NB! Not income regarding construction of floating structures (moveable structures); ships, platforms, rigs and the like as such income should not be included in this survey.
	Expenditure: Expenditure includes the value of all payments made to foreign suppliers for services, materials and goods which are included in construction projects in Norway, including letting of construction machines and equipment with crew. NB! Not expenditure regarding construction of floating structures (moveable structures); ships, platforms, rigs and the like as such expenditure should not be included in this survey.
Wholesale trade, canteen and catering services	
511000	Commission
	Income: Income includes the value of all commissions received from foreign customers for agency activities related to foreign trade in goods.
	Expenditure: Expenditure includes the value of all commissions paid out to foreign suppliers for agency activities related to foreign trade in goods.
555210	Canteen and catering
	Income: 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.
	Expenditure: Expenditure includes all payments made to foreign suppliers for delivery of food and catering services to Norwegian ships, aircrafts etc. abroad. This item should not include 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>
Transport services	
601010	Passenger transport by rail
	Income: Income includes all payments received for transport by rail of foreign passengers to/from Norway and abroad.
	Expenditure: Expenditure includes all payments made out for transport by rail of Norwegian passengers to/from Norway and abroad.
601020	Transport of goods by rail
	Income: Income includes all payments received from foreign customers for transport of goods by rail.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for transport of goods by rail abroad.
602100	Passenger transport by scheduled bus
	Income: Income includes all payments received from foreign customers for transport of foreigners to/from Norway and abroad by scheduled bus.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for transport of Norwegians by scheduled bus abroad.

Transport services, continued	
CPA-code	Type of services and contents
602300	Other land passenger transport
	Income: Income includes all payments received from foreign customers for road transport of foreigners to/from Norway and abroad by other means than scheduled bus.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for road transport of Norwegians abroad by other means than scheduled bus.
602400	Freight transport by road
	Income: Income includes all payments received from foreign customers for freight transport by road.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for freight transport by road.
603010	Transport of oil and gas by pipeline
	Income: Income includes all payments received from foreign customers for transport of oil and gas in main pipelines from production site via terminal.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for transport of oil and gas in main pipelines from production site via terminal.
603020	Transmission of Electricity
	Income: Income includes all payments received from foreign customers for transmission of electricity at high voltage. <i>NB! Distribution of electricity is to be included in CPA 748000 - other business services.</i>
	Expenditure: Expenditure includes all payments made out to foreign suppliers for transmission of electricity at high voltage. <i>NB! Distribution of electricity is to be included in CPA 748000 - other business services.</i>
611010	Sea and coastal water transport of passengers
	Income: Income includes all payments received from foreign customers for sea and coastal water transport of foreign passengers to/from Norway and abroad.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for sea and coastal water transport of Norwegians abroad.
611020	Sea and coastal water freight transport
	Income: Income includes all payments received from foreign customers for sea and coastal water freight transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for sea and coastal water freight transport.
611033	Hiring and hiring out of vessels etc. with crew for passenger transport
	Income: Income includes all payments received from foreign customers for hiring out of Norwegian vessels etc. with crew for passenger transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for hiring of foreign vessels etc. with crew for passenger transport.
611034	Hiring and hiring out of vessels etc. with crew for freight transport
	Income: Income includes all payments received from foreign customers for hiring out of Norwegian vessels etc. with crew for freight transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for hiring of foreign vessels etc. with crew for freight transport.
611035	Ship-broker services
	Income: Sales income and/or commissions received from foreign customers related to shipbroking, i.e. mediation of the chartering of ships, agreements on the purchase and sale of ships and shipbuilding agreements are entered as exports. Assistance to the shipping companies when entering and clearing ships and cargo will also be included.
	Expenditure: Commissions and payments to foreign suppliers in connection with shipbroking, i.e. mediation of the chartering of ships, agreements on the purchase and sale of ships and shipbuilding agreements will be recorded as imports. Assistance to the shipping companies when entering and clearing ships and cargo will also be included.
621010	Scheduled air transport of passengers
	Income: Income includes all payments received from foreign customers for scheduled air transport of foreign passengers to/from Norway and abroad.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for scheduled air transport of Norwegians abroad.
621020	Scheduled air transport of freight
	Income: Income includes all payments received from foreign customers for scheduled air transport of freight.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for scheduled air transport of freight.

Transport services, continued	
CPA-code	Type of services and contents
622010	Other air transport of passengers
	Income: 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.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for air transport of Norwegians abroad by other aircraft than scheduled air plane.
622020	Other air transport of freight
	Income: Income includes all payments received from foreign customers for transport of freight to/from Norway and abroad by other aircraft than scheduled air plane.
	Expenditure: 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.
622031	Hiring and hiring out of aircraft with crew for passenger transport
	Income: Income includes all payments received from foreign customers for hiring out of Norwegian aircraft with crew for passenger transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for hiring of foreign aircraft with crew for passenger transport.
622032	Hiring and hiring out of aircraft etc. with crew for freight transport
	Income: Income includes all payments received from foreign customers for hiring out of Norwegian aircraft with crew for freight transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for hiring of foreign aircraft with crew for freight transport.
631110	Cargo handling
	Income: Income includes all payments received from foreign customers for support and auxiliary services such as cargo handling in connection with freight transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for support and auxiliary services such as cargo handling in connection with freight transport.
631210	Storage of goods
	Income: Income includes all payments received from foreign customers for support and auxiliary services such as storage of goods in connection with freight transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for support and auxiliary services such as storage of goods in connection with freight transport.
632110	Supporting rail transport activities, except transport of passengers and goods
	Income: 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.
	Expenditure: 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.
632120	Supporting road transport activities, except transport of passengers and goods
	Income: 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.
	Expenditure: 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.

Transport services, continued	
CPA-code	Type of services and contents
632210	Supporting sea and coastal water transport activities, except transport of passengers and goods
	Income: 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.
	Expenditure: 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.
632310	Supporting air transport activities, except transport of passengers and goods
	Income: 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.
	Expenditure: 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.
633010	Travel agency and tour operator activities – tourist assistance activities
	Income: 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. Business trips should not be included.
	Expenditure: 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. Business trips should not be included.
634000	Transport agency activities
	Income: Income includes all payments received from foreign customers in connection with freight transport agencies, brokers, payment of customs and excise duty etc.
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with freight transport agencies, payment of customs and excise duty etc.
Postal and telecommunications services	
641110	National postal services
	Income: 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.
	Expenditure: 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.
641210	Courier services
	Income: 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.
	Expenditure: 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.

Postal and telecommunications services, continued	
CPA-code	Type of services and contents
642000	Telecommunications services
	Income: 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 services related to software or general computer support, which should be included in the CPA-codes <i>Computer services</i> . (720000 – 726000)
	Expenditure: 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 services related to software or general computer support, which should be included in CPA-codes <i>Computer services</i> . (720000 – 726000)
Auxiliary financial services, insurance and pension services	
651000	Fees, levies and commissions
	Income: Income includes all fees, levies and commissions, except interest rates , 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. Auxiliary services to insurance services should be included in CPA-code 672000.
	Expenditure: Expenditure includes all fees, levies and commissions, except interest rates , 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. Auxiliary services to insurance services should be included in CPA-code 672000.
672000	Services auxiliary to insurance
	Income: 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.
	Expenditure: 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.
Real estate activities	
702000	Letting of real estate
	Income: 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).
	Expenditure: 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).
703000	Real estate activities on a fee or contractual basis
	Income: 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.
	Expenditure: 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.

Hiring and hiring out of transportation, machinery and equipment (operational leasing, bare boat hire, dry lease)	
CPA-code	Type of services and contents
710000	Hiring and hiring out of transportation, machinery and equipment
	<p>Income: Export includes rental income received from foreign customers in connection with the rental of equipment without crew, such as platforms, rigs, ships, aircraft and other mechanical equipment. Financial leasing is excluded in accordance with IAS 17 (IFRS16) / NRS 14. Rental of means of transport and construction equipment, etc. with crews should be included in CPA 611033 or 611034 for ships and CPA 622031 or 622032 for aircraft.</p> <p>Expenditure: Expenditure includes rental costs incurred in connection with the rental of equipment without crew, such as platforms, rigs, ships, aircraft and other mechanical equipment. Rental costs for rental rights that are capitalized after the introduction of IFRS16, but which would not have been capitalized in accordance with the rules in IAS 17, must be included. Excluding financial leasing according to IAS 17 / NRS 14. Leasing of means of transport and construction equipment with crew shall be kept on CPA 611033 or 611034 for ships and CPA 622031 or 622032 for aircraft.</p>
IT-services are specified in CPA-code 720000 - 726000. The supply of standard software is defined as goods and should not be included.	
720000	IT-related licence fees
	<p>Income: Income includes revenue received from foreign customers in connection with access to - and use of - software and data services, even where this is delivered over the internet. Examples include operating system costs, productivity software (office, graphics etc), CRM / customer system, ERP system (production / economy / accounting, etc.) and service delivery from "cloud services"</p> <p>Expenditure: Expenditure includes payments made to foreign suppliers in connection with access to - and use of - software and data services, even where this is delivered over the internet. Examples include operating system costs, productivity software (office, graphics etc), CRM / customer system, ERP system (production / economy / accounting, etc.) and service delivery from "cloud services"</p>
721000	Hardware consultancy
	<p>Income: Income includes all payments received from foreign customers in connection with hardware consultancy services.</p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with hardware consultancy services.</p>
722000	Software and system consultancy
	<p>Income: 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.</p> <p>Expenditure: 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.</p>

IT-services, continued	
CPA-code	Type of services and contents
723000	Data processing consultancy
	Income: 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.
	Expenditure: 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.
724000	Operation of databases
	Income: 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> .
	Expenditure: 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> .
725000	Maintenance and repair of office, accounting and computing machinery
	Income: 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.
	Expenditure: 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.
726000	Other computer-related activities
	Income: Income includes all payments received from foreign customers for services in connection with web hotel management (rental of server space for web site).
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services in connection with web hotel management (rental of server space for website).
Research and development (R&D) and business services	
730000	Research and development (R&D)
	Income: 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.
	Expenditure: 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.

Research and development (R&D) and business services, continued	
CPA-code	Type of services and contents
741100	Legal activities
	<p>Income: 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.</p> <p>Expenditure: 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.</p>
741200	Accounting and book-keeping, auditing and tax consultancy services
	<p>Income: 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.</p> <p>Expenditure: 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.</p>
741300	Market research and public opinion polling
	<p>Income: 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.</p> <p>Expenditure: 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.</p>
741400	Business and management consultancy activities
	<p>Income: 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>Expenditure: 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>
742000	Technical consultancy services within engineering and architectural services
	<p>Income: 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. Exempt are 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>Expenditure: 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. Exempt are 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>

Research and development (R & D) and business services continued	
CPA-code	Type of services and contents
743000	Technical testing and analysis
	Income: 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.
	Expenditure: 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.
744000	Advertising
	Income: 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> .
	Expenditure: 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> .
745000	Labour recruitment and provision of personnel
	Income: Income includes all payments received from foreign customers in connection with private and public employment services.
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with private and public employment services.
746000	Investigation and security activities
	Income: 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> .
	Expenditure: 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> .
747000	Industrial cleaning
	Income: Income includes all payments received from foreign customers in connection with services related to indoor cleaning, chimney sweeping, disinfection etc.
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with services related to indoor cleaning, chimney sweeping, disinfection etc.

Research and development (R & D) and business services continued	
CPA-code	Type of services and contents
748000	Other business services
	Income: 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> .
	Expenditure: 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</i>
	<i>services.</i>
900000	Collection and treatment of waste and sewage and other environmental services
	Income: 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.
	Expenditure: 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.
921000	Film and video activities
	Income: 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. <u>The sales of films recorded music and compositions should not be included.</u>
	Expenditure: 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. <u>The purchases of films recorded music and compositions should not be included.</u>
922000	Radio and television activities
	Income: 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. <u>The sales of radio and TV programmes recorded music and compositions should not be included.</u>
	Expenditure: 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. <u>The purchases of radio and TV programmes recorded music and compositions should not be included.</u>

Other services, continued	
923000	Other entertainment activities
	Income: 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> .
	Expenditure: 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> .
924000	News agency activities
	Income: 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.
	Expenditure: 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.
925000	Operation of libraries and archives, museums and other cultural establishments
	Income: 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.
	Expenditure: 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.
926000	Sporting activities
	Income: 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.
	Expenditure: 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.
927000	Other leisure and cultural services
	Income: 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.
	Expenditure: 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.

Other services - continued	
CPA-code	Type of services and contents
981000	Royalties and licence fees (Not IT-related licence fees which should be included in CPA 720000)
	<p>Income: 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). <u>The sales of the actual rights and rights for distribution</u> of audiovisual products should not be included here, but in cultural services. IT-related licence fees should be included in CPA 720000.</p> <p>Expenditure: 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). <u>The purchases of the actual rights and rights for distribution</u> of audiovisual products should not be included here, but in cultural services. IT-related licence fees should be included in CPA 720000.</p>
989000	Services not stated elsewhere
	<p>Income: Income includes all payments received from foreign customers for services that do not fall into any of the other categories mentioned above. If large amounts are reported in this item, Statistics Norway may ask for a more detailed specification.</p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers for services that do not fall into any of the other categories mentioned above. If large amounts are reported in this item, Statistics Norway may ask for a more detailed specification.</p>

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:

1. Submit the web form via the Altinn portal (see chapter 4.1) *or*
2. Submit an attached file via the Altinn form (see chapter 4.2 and 5).

4.1 Web questionnaire in Altinn

The form for this questionnaire can be found in “My message box” in Altinn <https://www.altinn.no/no/>

In order to have access to a form in Altinn, you need to have a role:

In Altinn you log on using your own personal ID number. In order to fill out a form for the enterprise, you must also have a role on behalf of the enterprise. If you are registered in the Central Coordinating Register for Legal Entities as general manager or chairman of the board, you already have a role.

The role can be delegated:

If you are the general manager or chairman of the board you can delegate the role to others in the enterprise so that they can complete the form. You can also delegate the role to an accountant or other external persons. It is important that the accounting employee role is delegated to someone with knowledge of the subject of the survey.

More about roles:

<http://www.altinn.no/no/Portalhjelp/Administrere-rettigheter-og-prosessteg/>

Foreign nationals that do not have a personal ID number, can use the service **Request for assignment of a D-number** at

<https://www.altinn.no/no/Skjema-og-tjenester/Etater/Bronnoysundregistre/Anmodning-om-tildeling-av-D-nummer1/>

Alternatively, enterprises can log on to Altinn through enterprise certificate. This log on method is linked to the organizational number of the enterprise and not to personal ID number. For more information go to <https://www.altinn.no/no/Portalhjelp/Innlogging-og-rapportering/Innlogging-Virksomhetssertifikat/>

Logging on in Altinn

Go to www.altinn.no and click on **<Log on>** at the top right of the screen.

Select one of the log on methods. If you need help, you can call Altinn support on 75 00 60 00.

How to find the form for a specific enterprise

1. You will be taken first to “**My message box**”. Go to the pulldown list and find the enterprise you want to select.
2. Click on the title of the form to open it.

How to submit the form

1. When you have completed the form, click on **<Check form>** at the bottom of the screen. If there is an error in the form, an error message will appear. Click on the error message to navigate to the page with the error.
2. When any errors have been corrected, click on **<Proceed to submission>**
3. Then click on **<Submit>** at the bottom right of the next screen. Save the confirmation from Altinn showing that the form has been submitted.

When reporting a new quarter, available data from previous quarters will appear (this applies to quarter within the same year and 4th quarter previous year).

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 1quarter in 2019 should/can have the following name:

201903_nnnnnnnnn.sdv , n = organizational number 9 digits

File for the 2. quarter 2019 should/can have the following name:

201906_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.

Procedure for transmitting data

- 1) Go to www.altinn.no.
- 2) Log on. (*For help and information on how to log on etc. please see information on 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

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 08 of the technical reporting description. It is valid as of the first quarter of 2019.

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 of:

- **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 - 5).
- **Classification variable 1:** Defines the accounts items (fields 6 - 8).
- **Classification variable 2:** Defines the statistical characteristics by “types of services” (CPA-code), “currency” and “country” (fields 9 - 11).
- **Amount variable:** Defines the amount (field 12).

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 year 2019 should be coded in the following way: 201903 (first quarter), 201906 (second quarter), 201909 (third quarter) and 201912 (fourth quarter).
- **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 in the beginning of chapter 5, and should be stated with two digits. Thus, this version of the list of codes should be stated with 08 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 2019.
- **Field 5:** *Data source – 1 position.* In this field the character F should be used.

Classification variable 1. *Accounts items:*

- **Field 6:** *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 7:** *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 8:** *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.*

Classification variable 2. ***Statistical characteristics:***

- **Field 9:** *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 10:** *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 11:** *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.

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.

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 12:** *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.

All amounts should be stated as positive figures. About periodicity and positive/negative signs and corrections see chapter 2.3.

5.3 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	Field 5
Content of field	The reporter's organisation number	Reporting period	Reporting option	Version number	Data source
Number of positions	9	6	2	2	1
Example	999999999	201903	TT	08	F

Example: Reporting enterprise with organisation number 999999999 (organisation number 999999999). The reporting enterprise reports data for the first quarter of 2019 (reporting period 201903) in external trade in services (reporting option TT) and has used the seventh (this) version of the list of codes (version number 08).

Recording alternative: 999999999;201903;TT;08;F

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

5.4 Recording description for the classification variables 1, 2 and the amount variable

The table below gives some examples of how the record for fields 6 - 12 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:

Field no.	Classification variable 1			Classification variable 2			Amount var.
	Field 6	Field 7	Field 8	Field 9	Field 10	Field 11	Field 12
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.

5.5 Structure of the submitted file

The reporting enterprise must submit a semicolon-separated CSV file with identification variables and all records which have amounts to report. As the first part of each record / line in the reporting file the five fields of the identification variable should be given. Then comes fields for the classification variables and amount in the same line. This structure should be given for each record / line to be reported.

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

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

999999999;201903;TT;08;F

Reporting enterprise with organisation number 999999999 (organisation number 999999999). The reporting enterprise reports data for the first quarter of 2019 (reporting period 201803) in external trade in services (reporting option TT) and has used version number 078 of the list of codes.

Then follows the classification variables and the amount variables.

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:

999999999;201903;TT;08;F

Reporting enterprise with organisation number 999999999 (organisation number 999999999). The reporting enterprise reports data for the first quarter of 2019 (reporting period 201903) in external trade in services (reporting option TT) and has used version number 08 of the list of codes.

Then follows the classification variables and the amount variables.

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. List of country codes

This list of country codes is valid at the time of publication of these guidelines. An updated version will be available at <http://www.ssb.no/en/innrapportering/naeringsliv/tjh>.

Country name	ISO code 3166
Afghanistan, Islamic State of	AF
Albania	AL
Algeria	DZ
American Samoa	AS
Andorra	AD
Angola	AO
Anguilla	AI
Antigua and Barbuda	AG
Argentina	AR
Armenia	AM
Aruba	AW

Australia	AU
Austria	AT
Azerbaijan, Republic of	AZ
Bahamas	BS
Bahrain, Kingdom of	BH
Bangladesh	BD
Barbados	BB
Belarus	BY
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM

Bhutan	BT
Bolivia	BO
Bonaire, Saint Eustatius and Saba	BQ
Bosnia and Herzegovina, Republic of	BA
Botswana	BW
Brazil	BR
British Indian Ocean Territory	IO
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI
Cambodia	KH
Cameroon	CM
Country name	ISO code 3166
Canada	CA
Canary Islands	XB
Cape Verde	CV
Cayman Islands	KY
Central African Republic	CF
Ceuta and Melilla	XC
Chad	TD
Chile	CL
China, Peoples Republic of	CN
Christmas Island	CX
Cocos (Keeling) Islands	CC
Colombia	CO
Comoros	KM
Congo, Brazzaville	CG
Congo, Democratic Republic of	CD
Cook Islands	CK
Costa Rica	CR
Cote d'Ivoire	CI
Croatia	HR
Cuba	CU
Curacao	CW
Cyprus	CY
Czech Republic	CZ
Denmark	DK
Djibouti	DJ
Dominica	DM

Dominican Republic	DO
East Timor	TL
Ecuador	EC
Egypt	EG
El Salvador	SV
Equatorial Guinea	GQ
Eritrea	ER
Estonia	EE
Ethiopia	ET
Falkland Islands (Malvinas)	FK
Country name	ISO code 3166
Faroe Islands	FO
Fiji Islands, Republic of the	FJ
Finland	FI
France	FR
French Guiana	GF
French Polynesia	PF
French Southern Territories	TF
Gabon	GA
Gambia	GM
Georgia	GE
Germany	DE
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GD
Guadeloupe	GP
Guam	GU
Guatemala	GT
Guernsey	GG
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT
Heard Island and McDonald Islands	HM
Holy See (Vatican City State)	VA
Honduras	HN
Hong Kong	HK
Hungary	HU

Iceland	IS
India	IN
Indonesia	ID
Iran, Islamic Republic of	IR
Iraq	IQ
Ireland	IE
Isle of Man	IM
Israel	IL
Italy	IT
Jamaica	JM
Country name	ISO code 3166
Japan	JP
Jersey	JE
Jordan	JO
Kazakhstan, Republic of	KZ
Kenya	KE
Kiribati, Republic of	KI
Korea, Democratic Peoples Rep. of	KP
Korea, Republic of	KR
Kosovo	XK
Kuwait	KW
Kyrgyzstan	KG
Lao Peoples Democratic Republic	LA
Latvia	LV
Lebanon	LB
Lesotho	LS
Liberia	LR
Libyan Arab Jamahiriya	LY
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU
Macao	MO
Macedonia, Former Yugoslav Rep. of	MK
Madagascar	MG
Malawi	MW
Malaysia	MY
Maldives	MV
Mali	ML

Malta	MT
Marocco	MA
Marshall Islands	MH
Martinique	MQ
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Micronesia, Federated States of	FM
Moldova	MD
Monaco	MC
Mongolia	MN
Country name	ISO code 3166
Montenegro	ME
Montserrat	MS
Mozambique	MZ
Myanmar (Prev. Burma)	MM
Namibia	NA
Nauru	NR
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NI
Niger	NE
Nigeria	NG
Niue, Republic of	NU
Norfolk Island	NF
Northern Mariana Islands	MP
Oman	OM
Pakistan	PK
Palau	PW
Palestine	PS
Panama	PA
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Philippines	PH
Pitcairn	PN
Poland	PL
Portugal	PT

Puerto Rico	PR
Qatar	QA
Reunion	RE
Romania	RO
Russian Federation	RU
Rwanda	RW
Saint Barthelemy	BL
Saint Helena	SH
Saint Kitts and Nevis	KN
Country name	ISO code 3166
Saint Lucia	LC
Saint Martin, FR	MF
Saint Pierre and Miquelon	PM
Saint Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	ST
Saudi Arabia	SA
Senegal	SN
Serbia	RS
Seychelles	SC
Sierra Leone	SL
Singapore	SG
Sint Marteen (Dutch Part)	SX
Slovakia	SK
Slovenia	SI
Solomon Islands	SB
Somali Republic	SO
South Africa	ZA
South Sudan	SS
South-Georgia/South Sandwich Island	GS
Spain	ES
Sri Lanka	LK
Sudan	SD
Suriname	SR
Swaziland	SZ
Sweden	SE
Switzerland	CH
Syrian Arab Republic	SY
Taiwan	TW

Tajikistan	TJ
Tanzania, United Republic of	TZ
Thailand	TH
Title	Code
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
Turkmenistan	TM
Country name	ISO code 3166
Turks and Caicos Islands	TC
Tuvalu	TV
Uganda	UG
Ukraine	UA
United Arab Emirates	AE
United Kingdom	GB
United States	US
Uruguay	UY
US Minor Outlying Islands	UM
Uzbekistan	UZ
Vanuatu	VU
Country name	ISO code 3166
Venezuela, Bolivarian Republic of	VE
Viet Nam	VN
Virgin Islands, British	VG
Virgin Islands, US	VI
Wallis and Futuna	WF
Western Sahara	EH
Yemen	YE
Zambia	ZM
Zimbabwe	ZW
Åland Islands	AX

