

OFFICE STATISTIQUE DES COMMUNAUTES EUROPEENNES

Statistiques régionales  
et financières

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20158

Note à l'attention de M. LANCETTI

Veillez trouver ci-joint le document de travail pour la réunion des  
2-3-4 novembre 1987 à Stockholm.

*Roman*  
J.C. ROMAN

Annexe

Copie : MM. ERBA  
SALVAT  
L'HOMME  
*RICHARDSON*



WORKING DOCUMENT FOR THE  
"STATISTICS ON SERVICES" MEETING

Stockholm, 2-3-4 November 1987

4. International trade in services

Please find enclosed a note describing the Eurostat work on international trade in services.

- International trade in services - Nomenclature and data collection.
- Annex I : Questionnaire 1
- Annex II: Questionnaire 2
- Annex III: Classification of Exchange of Invisibles (CEI)
- Annex IV: New questionnaire on services.

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## International trade in services - Nomenclature and data collection

### I. Information currently available

The information currently available on international trade in services is generally based on balance of payments data. The breakdown of these services is therefore that of the standard headings of the 4th edition of the IMF's Balance of Payments manual. Eurostat nonetheless collects more detailed information by means of two questionnaires:

- Questionnaire 1 giving "additional details" on services (annex I).
- Questionnaire 2 breaking down the item "Other Services - Other" (2.7.9) of the previous questionnaire.

### II. Nomenclature: Classification of Invisible Trade (CEI)

#### A. Introduction

Eurostat is at present preparing a classification of invisible trade including Services, Income, and Transfers. This nomenclature has already been discussed several times with the Member States of the European Community and there is a global agreement on this nomenclature (annex III). This nomenclature has to take account of the following constraints:

- be consistent with the CPC so that the statistics from different sectors can be used in conjunction with those of the CEI to obtain economic/statistical analyses. It must, however, be stressed that the CEI and the CPC alike are only projects and that consistency between these two nomenclatures can be achieved by adapting either one of the two; as far as possible, therefore, matching between two very different levels of classification should be avoided (eg, two-digit CEI headings corresponding to four-digit headings in the CPC), as should partial matching of the two (for example, a four-digit CEI headings corresponding to part of a four-digit CPC heading).
- be consistent with the IMF manual as statistics on international trade in Services are only a sub-set of Balance of Payments statistics. It should also be borne in mind that the IMF manual is shortly to be overhauled, possibly in such a way as to make it consistent with the CEI. At international level - which is the domain of the IMF manual - the nomenclature of services could nevertheless be less detailed than the CEI;
- be as consistent as possible with national accounts. In this respect the project must fall in line with the guidelines established at the Washington Meeting (23 March - 2 April 1987). In particular the CEI makes a clear distinction between Services, Income and Transfers.

The OECD is currently working on a nomenclature for international trade in services and the two projects, Eurostat's and the OECD's, should be harmonised.

The following paragraphs discuss the main problems raised by the various CEI headings from the point of view of consistency with the CPC, the distinction between goods, services and income, the SNA and IMF manual revisions and differences vis-à-vis the OECD draft. The following points will be discussed at the Eurostat Meeting (1st-2nd October 1987).

## B. The Classification of Services

### 1. Transport ("10 - Transport")

- a) The heading "space transport" has been added to take account of the increasing importance of satellite launching. It has been requested that this heading be created in the CPC.
- b) Auxiliary transport services have been grouped under a single three-digit heading in the CEI. This item should cover "supporting services for transport" (as defined in the CPC, item 857) and port services (as defined in the IMF Manual, S 271 and 272). In this field, the CPC and the CEI cannot be completely aligned since the purchase/sale of fuel must come under auxiliary transport services in the CEI but not in the CPC, where only the trading margin constitutes a service (excluding the value of the fuel).

Auxiliary transport services have been separated from the types of transport (air transport, sea transport, etc.), since they are a distinct type of service and are defined separately in the CPC. They are not separated in the OECD classification.

- c) "Communications" has not been included under transport, and it has been requested that it should also be separate in the CPC, so that the two-digit heading for transport covers the same ground in both the CEI and the CPC.

### 2. Insurance ("11 - Insurance imputed services and financial commissions")

- a) Insurance services and financial commissions are included under the same two-digit heading as they are in the CPC draft.

In the OECD draft, they are separated. If it were decided to separate these two headings at the CEI two-digit level, the CPC would have to follow suit.

- b) In accordance with the guidelines laid down at the Washington Meeting, accounts must be drawn up for insurance as follows (1):
- exports/imports of insurance services (2)
  - gross claims
  - net insurance premiums (i.e. gross premiums less an evaluation of the service element).

Net claims and premiums are to be considered not as services but as transfers.

The principles to be used for evaluating the service element must be discussed when the SNA is revised.

- c) The breakdown of financial services in the CEI is not the same as in the OECD draft.

In the CEI there is a distinction between Insurance Services provided by credit institutions and those provided by other bodies (insurance companies). This distinction is made because in the SNA the accounts of credit institutions and Insurance companies are shown separately (and will remain that way after the revision of the SNA).

### 3. Tourism (13. Travel)

The CEI is a product classification like the CPC, and it is therefore not logical to include a heading for tourism, which groups together various products on the basis of their function.

Consideration should therefore be given to whether this heading could be broken down by product, for example:

- Catering and hotels
- Transport (i.e. transport within the country visited, since international passenger transport is recorded under "transport")
- Rental of immovable goods
- Hire of transport equipment
- Other services
- Final consumption of goods.

This breakdown would be very useful, not only for the sake of consistency with the CPC, but also to analyse the economics of tourism, which is a very important balance-of-payments item for some Member States.

Another possible type of breakdown (but one which would be different from that used in the CPC) is to be found in the draft CEI.

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- (1) The accounting principles are in fact more complex than indicated in this document
- (2) In national accounts, insurance services are evaluated as a percentage of gross premiums.

#### 4. Business services

##### a) Processing

At the Washington Meeting, it was decided to consider processing as a good, to bring it in line with national accounts. Only processing "without substantial physical change" should be treated as a service. However, in the Member States current statistics, processing is generally considered to be a service. (In the United States' Balance of Payments, on the other hand, petroleum refining is considered to be a good).

Should processing "without substantial physical change" (code 147 of the CEI) be included under the heading "Business services" (as it is in the draft CPC and CEI) or under another heading "Goods related services" (OECD draft)?

It would in any case be preferable to consider processing as a group in the CPC (three digits) and not as two classes (four digits).

- b) Information services comprise the CPC's "Data bank services" (code 8914). It would seem to be important to distinguish between these and "software and other computer services", since the two are very different in concept.

The relevant changes have been requested for the CPC, i.e. information services should be excluded from the heading "software and other computer services" and allocated in three digit heading.

- c) Services between affiliated enterprises are not explicitly included under Business services, nor elsewhere in the CEI, since this item is contrary to the very idea of a breakdown by type of service.

#### 5. Repairs

The CPC counts only repairs carried out by enterprises specializing in repair work as services. Repairs carried out by enterprises producing goods are considered not as services but as goods (for the equivalent value of the repair). It is highly unlikely that the CPC will change its positions on this point, since it is not possible from statistical surveys to make a distinction between the production of goods and repair work when these activities are carried out by the same enterprise.

The Washington Meeting came down in favour of this point of view.

This in fact amounts to including major repair work (on aircraft and ships) as goods, since this type of work is carried out by the enterprises which produce the goods. It is therefore proposed that repairs should not be included in the CEI but that all repair work should be classified as goods. A different point of view is maintained in the OECD classification.

#### 6. Construction services

a) Installation and construction work abroad should be recorded in the balance of payments as follows:

- installation work should be considered to be a service provided by a resident enterprise to a nonresident if the work is carried out entirely, or primarily, by the employees of the enterprise in question and they complete the installation in less than one year. (§ 73 IMF Manual).
- otherwise: the rule is that these operations should be considered as direct investments, construction work being considered to have been carried out by a resident enterprise in the economy where the work was carried out (§ 73 and 67 of the IMF Manual).

This is also the treatment adopted in the OECD's detailed benchmark definition of foreign direct investment (§ 74 to 76).

b) Statistical practice in the Member States does not respect these accounting principles. Construction work is always counted as the export/import of services by the Federal Republic of Germany, France, the Netherlands, the BLEU, Ireland, Denmark, Spain and Portugal.

In the case of Greece, remuneration received by public works companies and construction companies for work carried out abroad is considered to be income from work (methodology of Greece, page 120).

c) The main differences between "services" and "direct investment" are as follows:

- in the first case, the total income from the construction operation appears under a single services heading (e.g. construction services) but in the second case it is broken down into various current-transactions headings (e.g. direct investment income, wages, etc.).
- the IMF/OECD treatment (paragraph a) is consistent with the principles of national accounts.

d) In case, the Member States' methodologies cannot adapt to respect the IMF/OECD rules, consideration could be given to revising the accounting rules at world level.

## 7. Culture

This heading should include mainly fees paid to authors, composers, directors and producers, actors and other artists (CPC 9619), excluding income from distribution or broadcasting rights, which should be considered as income. According to the CPC, an artist's fees should be considered as the sale of a service and not as income from work.

On the other hand, income arising from distribution or broadcasting rights (of a film, for example) should logically be grouped with income from patents or copyrights, to which it is very similar.

## 8. Personal services

These "Personal services" (Education, Health, Culture) appear in the OECD classification whereas the CEI includes only the item "Culture", since the fees of doctors, teachers etc. selling their services abroad are considered to be negligible and are therefore included under "Other miscellaneous services".

It should be remembered that the CEI is a product classification, and that grouping together expenditure or receipts relating to a health or education function (1) does not fall within its scope.

For example, under medical/educational services:

- the construction of a hospital/school should be treated as a direct investment,
- installation services relating to a hospital/school be treated as installation services ("construction services"),
- advisory services for the management of a hospital/school should be included under "Business services".

It would seem that the OECD classification adopts the "functional" point of view.

## 9. Government expenditure on goods, services and income

- a) according to the IMF Manual (§ 311 et seq.) the item "Other official goods and income" comprises (2):
  - the expenditure of embassies, consulates and military units abroad
  - "aid services (except shipments or other items included under their own headings)"
  - military services provided or obtained.

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(1) With the possible exception of Tourism and Government expenditure on goods, services and income

(2) One Member State (France) includes under the heading "Receipts and expenditure of the French Government" not only various administrative receipts and expenditure (diplomatic and consular establishments posts) in accordance with the IMF Manual but also - unlike the IMF Manual - interest on investments/borrowings of the resident public sectors. This interest should be included under the headings 2454 and 2456 of the CEI (Investment income).



- b) Statistical practice in the Member States is to include the expenditure of embassies, consulates and military units abroad, together with receipts and contributions under joint military arrangements under the same heading. This heading (whatever it is called in the various national classifications) does not include aid services or military services, except in the United Kingdom. Aid services, except in the United Kingdom, are broken down according to the type of expenditure incurred in producing the service (e.g. part of cooperation aid is recorded under the heading "wages" since it corresponds to the payment of wages to cooperation workers).
- c) An amendment to the rules of the IMF Manual would be desirable for the following reasons:
- the components of "Other official goods, services and income" are essentially heterogeneous: the expenditure of official agencies is very different from aid services, which have no market price but are evaluated on the basis of cost;
  - the result of treating aid services or military services as services in the balance of payments is that the import/export of non-market services is recorded, which differs from national accounts practice.
- d) For these reasons, the CEI proposes that only the expenditure of embassies, consulates and military agencies should be included under a separate heading.

Aid or military services should not appear as such but the corresponding expenditure should be broken down according to the type of service or income: expenditure incurred in producing these services, for example: transport (of troops), wages (of cooperation workers), etc..).

### **III. New information required from Member States**

In order to cater for the requirements of different Commission departments, Eurostat is to propose a new questionnaire to collect more information on international trade in services from the Member States of the European Community.

#### **1. Introduction**

The new "Services" questionnaire (annex IV) is entirely consistent with the old questionnaires and with the IMF standard components in that the main headings (1-digit level) of both classifications are the same:

- Transport
- Insurance on transport
- Travel
- Other services.

The structure of the current IMF classification has been respected; for example, the item "Property income" comes under the heading "Other services" whereas in the CEI draft it is not considered to be part of "Services".

The purpose of the services questionnaire is to collect information in the short term. However, this questionnaire is closely linked to the CEI and the information requested on it would be virtually the same as that which will be asked for once the CEI classification is finalized. The questionnaire headings are already included in the CEI draft and the OECD draft, or are groupings of headings in these classifications. Thus the short term effort involved in producing these services statistics will largely satisfy longer-term information requirements (once the CEI is finalized).

## **2. Explanatory notes**

The questionnaire headings have been defined in the CEI with the CPC definitions in mind). The following explanatory notes are intended only to clarify the contents of certain headings.

### **1.7. Port services**

The relevant definition of port services is that given in the IMF Manual.

### **Insurance (2. Insurance on transport and 4.1. Other insurance)**

Information is requested on gross premiums and gross claims. Whatever the new treatment adopted for insurance, statistics on gross premiums and claims will be required for the balance of payments.

### **4.4.1 Information services**

Information services should include services sold by international news agencies (Reuter, AFP, etc.) and data bank consultations.

### **4.4.7 Processing and 4.4.8 Repairs**

However processing and repairs are dealt with in the future (as either goods or services), information on them will be required for the balance of payments.

4.6.1 Postal services and 4.6.2 Courier services

The difference between these two is that "Postal services" are provided by public corporations whereas "Courier services" are provided by private enterprise.

4.7 Culture

This item covers the fees of composers, musicians, actors, producers or directors and other artists, but excludes income from the distribution rights of films, recorded programmes and music (included under Property income 4.9.3).

## Questionnaire 1

|                                       | + | -   | =   |
|---------------------------------------|---|-----|-----|
| A. Goods services and income          |   |     |     |
| 1. Merchandise (fob)                  |   |     |     |
| 2. Services and income                |   |     |     |
| 2.1 Transport                         |   |     |     |
| 2.1.1 Sea - freight                   |   |     |     |
| 2.1.2 Sea - passenger services        |   |     |     |
| 2.1.3 Air - freight                   |   |     |     |
| 2.1.4 Air - passenger services        |   |     |     |
| 2.1.9 Other transport                 |   |     |     |
| 2.2 Insurance on transport            |   |     |     |
| 2.3 Travel                            |   |     |     |
| 2.4 Investment income                 |   |     |     |
| 2.4.1 Reinvest. earn. on dir. invest. |   |     |     |
| 2.4.2 Other direct investment income  |   |     |     |
| 2.4.3 Other investment income         |   |     |     |
| 2.5 Labour income                     |   |     |     |
| 2.6 Government trans. (nig)           |   |     |     |
| 2.7 Other services                    |   |     |     |
| 2.7.1 Property income                 |   |     |     |
| 2.7.2 Banking                         |   |     |     |
| 2.7.3 Non merchandise insurance       |   |     |     |
| 2.7.4 Construction/engineering        |   |     |     |
| 2.7.5 Films, broadcasting             |   |     |     |
| 2.7.9 Other services - other          |   |     |     |
| B. Unrequited transfers               |   |     |     |
| 1. Private transfers                  |   |     |     |
| 1.1 Workers' remittances              |   |     |     |
| 1.2 Other private transfers           |   |     |     |
| 2. Official transfers                 |   |     |     |
| C. Current account (A+B)              |   |     |     |
| D. Direct investment                  |   |     |     |
| 1.2 In foreign countries              |   |     |     |
| 1.2 On territ. of reporting country   |   |     |     |
|                                       | A | L/E | N/S |
| D2. Portfolio investment              |   |     |     |
| D3. Other long-term capital           |   |     |     |
| D3.1 Official sector                  |   |     |     |
| D3.2 Deposit banks                    |   |     |     |
| D3.3 Other sectors - other            |   |     |     |
| D3.3.1 Trade credits                  |   |     |     |
| D3.3.2 Other                          |   |     |     |
| -E. Basic balance (C+D)               |   |     |     |

# Annex II

## Questionnaire 2

DECLARING COUNTRY : .....

DATE : .....

YEAR : 198 .....

MONETARY UNIT : .....

| ITEMS   | EUR 10 |     |     | EXTRA EUR-10 |     |     | WORLD |     |     |
|---|--------|-----|-----|--------------|-----|-----|-------|-----|-----|
|   | (+)    | (-) | (=) | (+)          | (-) | (=) | (+)   | (-) | (=) |
| OTHER SERVICES - OTHER n.i.e.                             | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| MISCELLANEOUS SERVICES RELATED TO TRADE                   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - commissions   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - merchanting trade, net                                  | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - processing  | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - leasing   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - other payments ancillary to trade                       | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| RESEARCH, CONSULTATION etc.                               | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - technological   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - other   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| CULTURAL AND INFORMATIVE ACTIVITIES                       | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - films, TV, radio, video n.i.e.                          | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - newspapers, abonnements                                 | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - remuneration of artists, authors                        | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - education n.i.e.  | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - postal services   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - other communication                                     | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - advertising, trade fares                                | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - other   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| EXPLORATION (if not included in construction/engineering) | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - oil, natural gas  | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - other   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| SERVICES BETWEEN RELATED COMPANIES n.i.e.                 | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| OTHER SERVICES, MISCELLANEOUS                             | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - employment n.i.e.                                       | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - medical services n.i.e.                                 | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| -   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| -   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| -   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| -   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| -   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| -   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| -   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| -   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |
| - other   | ...    | ... | ... | ...          | ... | ... | ...   | ... | ... |

\* Data as reported in the standard questionnaire

DETAILED PRESENTATION OF CEI

| <u>Codes</u> | <u>Headings</u>   | <u>C.P.C.</u>   |
|--------------|---|-----------------|
| 1            | SERVICES  |                 |
| 10           | <u>Transport</u>  | 85-(858+859)    |
| 101          | Sea transport   | 854             |
| 1011         | Marine passenger transport  | 8541            |
| 1012         | Sea freight   | 8542            |
| 1013         | Rental of sea-going vessels with crew                                       | 8543            |
| 1014         | Towing and pushing services   | 8544            |
| 102          | Air transport   | 856             |
| 1021         | Air passenger transport   | 8561            |
| 1022         | Air freight   | 8562            |
| 1023         | Rental of aircrafts with crew   | 8563            |
| 103          | Space transport   | -               |
| 105          | Rail transport  | 851             |
| 1051         | Rail passenger transport  | 8511            |
| 1052         | Rail freight  | 8512            |
| 106          | Road transport  | 852             |
| 1061         | Passenger transport   | 8521+8522       |
| 1062         | Freigh transport  | 8523            |
| 107          | Other transport   | 853+855         |
| 1071         | Pipeline transport  | 853             |
| 1072         | Transport services via non sea going vessels                                | 855             |
| 109          | Auxilliary transport services and Port services                             | 8578            |
| 1091         | Port services for sea transport   | 8575p           |
| 1092         | Port services for air transport   | 8576p           |
| 1093         | Other   | 857-8575p-8576p |
| 11           | <u>Insurance and reinsurance imputed services and financial commissions</u> | 86              |
| 111          | Insurance and reinsurance imputed services                                  | 863             |
| 1111         | Insurance on transport  | 8634p           |
| 1112         | Other property and liability insurance                                      | 8634p           |
| 1113         | Life insurance  | 8631            |
| 1114         | Other insurance   | 8632+8633+8636  |
| 1115         | Reinsurance   | 8635            |
| 112          | Financial commissions   | 861+862         |
| 1121         | Financial commissions of credit and financial institutions                  | -               |
| 1122         | Financial commissions of other bodies                                       | -               |

|      |  |                |
|------|--|----------------|
| 12   | <u>Trade earnings</u>                                    |                |
| 121  | Brokerage and other trade commissions                    | 821            |
| 122  | Merchanting  | 822            |
| 13   | <u>Travel</u>  |                |
| 131  | Stays of a professional nature                           |                |
| 132  | Stays of a private nature                                |                |
| 1321 | Tourism  |                |
| 1322 | Non tourism  |                |
| 14   | <u>Business services</u>                                 | 89             |
| 141  | Information services                                     | 8914+896       |
| 142  | Software and other computer services                     | 891-8914       |
| 143  | Legal/Accounting/Management/Consultancy services         | 892+893        |
| 1431 | Legal services   | 8921           |
| 1432 | Accounting auditing and tax consultancy services         | 8922           |
| 1433 | Management services                                      | 8923p          |
| 1434 | Consultancy services                                     | 8923p          |
| 1435 | Engineering services                                     | 893            |
| 144  | Agricultural, mining and industrial services             | 898-8983-8989  |
| 1441 | Agriculture  | 8981           |
| 1442 | Mining   | 8982p          |
| 1443 | Oilfield services  | 8982p          |
| 145  | Research and development services                        | 894            |
| 146  | Advertising services                                     | 895            |
| 147  | Processing without substantial physical change           | 8983+8989      |
| 148  | Other business services                                  | 897            |
| 15   | <u>Construction services</u>                             | 71-718         |
| 151  | General construction for buildings                       | 711            |
| 152  | General construction for civil engineering               | 712            |
| 153  | Installation and completion work                         | 715+716        |
| 154  | Other construction services                              | 714+717        |
| 16   | <u>Communications</u>                                    | 858+859        |
| 161  | Postal services and courier services                     | 858            |
| 1611 | Postal services  | -              |
| 1612 | Courier services   | -              |
| 162  | Telegraphic and telephonic services                      | 8591+8592+8593 |
| 163  | Other telecommunication services                         | 8594+8599      |
| 17   | <u>Culture</u>   | 96             |
| 171  | Films and audiovisual services                           |                |
| 172  | Other recreational and cultural services                 |                |
| 18   | <u>Other miscellaneous services</u>                      | 88+94+95+      |
| 181  | Rental services concerning transport equipment           | 97+898         |
| 1811 | Rental services concerning ships (without crew)          | 8811           |
| 1812 | Rental services concerning aircrafts (without crew)      | -              |
| 1813 | Rental services concerning other transport equipment     | -              |
| 182  | Other rental services concerning machinery and equipment | (88-8811)+718  |
| 183  | Other miscellaneous services                             | 94+95+97       |

|      |   |
|------|---|
| 19   | Gouvernemental expenditure on goods services and income   |
| 2    | <u>INCOME</u>   |
| 20   | <u>Income from work</u>   |
| 22   | <u>Income from intangible assets</u>  |
| 221  | Income from patents, trademark, models, design and priority right   |
| 222  | Income from copyright   |
| 223  | Income from distribution rights of films and TV programmes -  |
| 24   | <u>Investment income</u>  |
| 241  | Rents of land and building owned by a resident abroad or owned by a non resident in the economy                 |
| 242  | Investment income of resident credit and financial institutions 861   |
| 2421 | Undistributed income from direct investment   |
| 2422 | Direct investment income  |
| 2423 | Other dividends   |
| 2424 | Interest paid or received by central monetary institutions  |
| 2425 | Interest on securities issued by resident or non resident general government and central monetary institutions  |
| 2426 | Interest on trade credits   |
| 2427 | Income from Eurocurrency deposit and lending  |
| 2428 | Other interest  |
| 245  | <u>Investment income of other sectors</u>   |
| 2451 | Undistributed direct investment income  |
| 2452 | Distributed direct investment income  |
| 2453 | Other dividends   |
| 2454 | Interest on securities issued by resident and non-resident general government and central monetary institutions |
| 2455 | Interest on trade credits   |
| 2456 | Other interest  |
| 3    | <u>TRANSFERS</u>  |
| 30   | <u>Insurance</u>  |
| 301  | <u>Net insurance premium</u>  |
| 3011 | Transport   |
| 3012 | Other property and liability insurance  |
| 3013 | Life insurance  |
| 3014 | Other insurance   |
| 3015 | Reinsurance   |
| 302  | <u>Insurance claims</u>   |
| 3021 | Transport   |
| 3022 | Other property and liability insurance  |
| 3023 | Life insurance  |
| 3024 | Other insurance   |
| 3025 | Reinsurance   |
| 31   | <u>Private transfers</u>  |
| 311  | <u>Unrequited transfers of the resident private sector</u>  |
| 3111 | Social benefits (received) and contributions (paid)   |
| 3112 | Migrants' transfers   |
| 3113 | Workers' remittances  |
| 3114 | Other unrequited transfers of the resident private sector   |



35    Public transfers  
351    Current international cooperation  
3511   Public contributions to international institutions  
3512   Current transfers between reporting government and international institutions  
3513   Current inter-governmental transfers  
352    Social benefits (paid) and contributions (received)  
355    Other public transfers  
3551   Voluntary cancellation of public debt  
3559   Other transfers of the resident public sector n.i.e.

4    CAPITAL TRANSACTIONS  
40   Purchase/sale of intangible assets

Questionnaire on Services

1. Transport
  - 1.1. Sea Transport
    - 1.1.1 Sea freight
    - 1.1.2 Sea passenger services
  - 1.2. Air Transport
    - 1.2.1 Air freight
    - 1.2.2 Air passenger services
  - 1.3. Space Transport
  - 1.4. Rail Transport
    - 1.4.1 Rail freight
    - 1.4.2 Rail passenger services
  - 1.5. Road transport
    - 1.5.1 Road freight
    - 1.5.2 Road passenger services
  - 1.6. Other Transport
  - 1.7. Port services
2. Insurance on transport
  - 2.1. Premiums
  - 2.2. Claims
3. Travel
  - 3.1. Stays of professional nature
  - 3.2. Stays of private nature
    - 3.2.1 Tourism
    - 3.2.2 Non Tourism
4. Other services
  - 4.1. Other Insurance
    - 4.1.1 Premiums
    - 4.1.2 Claims
  - 4.2. Financial commissions
  - 4.3. Trade earnings
  - 4.4. Business services
    - 4.4.1 Information services
    - 4.4.2 Software and other computer services
    - 4.4.3 Legal/accounting/consultancy services
    - 4.4.4 Agricultural/Mining/Technical services
    - 4.4.5 Research and development services
    - 4.4.6 Advertising services
    - 4.4.7 Processing
    - 4.4.8 Repairs
    - 4.4.9 Other business services
  - 4.5. Construction (for building and civil engineering) services
  - 4.6. Communication services
    - 4.6.1 Postal services
    - 4.6.2 Courier services
    - 4.6.3 Telegraphic and telephonic services
  - 4.7. Culture

- 4.8. Rental services
- 4.8.1 Rental services concerning ships (without crew)
- 4.8.2 Rental services concerning aircrafts (without crew)
- 4.8.3 Rental services concerning other transport equipment
- 4.8.4 Other rental services concerning machinery and equipment
- 4.9. Property income
- 4.9.1 Income from patents
- 4.9.2 Income from copyright
- 4.9.3 Income from distribution rights of films and programmes