



Centraal Bureau
voor de Statistiek

Manual

International trade in services

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1 Introduction

This manual contains information on the compilation of the International Trade in services questionnaire, the definitions of the types of services, merchanting trade and trade from Dutch custom warehouses, and a list of country codes.

1.1 Who has to report

The data required for the survey on International trade in services have to be reported by companies that provide services to non-resident companies and/or persons, or purchase services from non-resident companies. Also companies which are active in merchanting trade and/ or trade from Dutch custom warehouses with non-residents are asked to submit their figures. The required data refer to transactions during the period under review. If your company doesn't have any international transactions during the period under review, you report this with a nil declaration.

1.2 Obligation

Companies are legally required to deliver data on International Trade in services directly to Statistics Netherlands.

1.3 Responsibility

The company that is obliged to report data to statistics Netherlands has a possibility to outsource the completing of the questionnaire to a co-called Third party. However the company that is obliged to report remains fully responsible for providing an accurately completed questionnaire on time.

1.4 Reporting period

The survey on 'International trade in services' is a quarterly survey. This means that the completed questionnaire should be related to the specified calendar quarter (January-March, April-June etc.).

1.5 Deadline

The quarterly submission has to be received by Statistics Netherlands within 30 calendar days after the end of the relevant quarter.

1.6 International services, merchanting trade and trade from Dutch custom warehouses

The international services, merchanting trade and trade from Dutch custom warehouses are broken down into major categories in this survey. Most major categories are further broken down into specific services. We refer to sections 3.4 and 3.5 for a detailed explanation on services, merchanting trade and trade from Dutch custom warehouses.

1.7 What is required to be reported

The imports and/or exports of services, merchanting trade and trade from Dutch custom warehouses should be reported for the survey on 'International trade in services' and should be specified by type of service and by country (see chapter 3). We ask the companies with a relative smaller size of services trade to split the value of their services by EU and non-EU, relatively larger services traders are asked to split their services by country code.

Please note: this questionnaire should be completed according to the services your business trades, and not according to the nature of your business.

Please report all amounts in thousands of euros . For example: an amount of € 23,669 has to be reported as 24.

2 Data delivery

The IDEP application allows you to submit your data on 'International trade in services' manually or by importing it from a file.

2.1 Manual data entry

Manual data entry is intended for companies with a limited number of service/country combinations in each declaration. If you regularly use the same service/country combinations in your submissions then it is useful to save this layout as a 'submission template'.

2.2 Import of data

If you have to enter a large number of service/country combinations, you can choose to organize your data in a file. This file can then be uploaded in the IDEP application.

This application offers you the possibility to upload your data from multiple formats (such as Excel, Access and TXT). By clicking on the chosen template you can see how it is structured. It is important that the structure of your file for columns matches the structure of the standard template.

2.3 Imports and exports of trade in services within and outside the European Union

Do you need to break down your imports and exports of services to trade within and outside the European Union? If so, you have two options to supply country codes.

1. You convert the country codes per service into Z1 (European Union) or Z2 (Outside European Union) in your own administration. Afterwards, you can copy these data into the file you are going to import.
2. As of 2022, it is also possible to supply a separate country code per service in the file. The country codes are automatically converted to Z1 or Z2 during loading in IDEP.

2.4 Import and export of trade in services by country

Do you have to report your imports and exports of trade in services by country? Then, you do need to specify the country code in the file per service itself.

2.5 Questions about reporting data

For *technical questions*, please contact the CBS Contact Centre at contactcenter@cbs.nl. For *content related questions*, please contact the staff of International Trade in Services at: InternationaleHandelInDiensten@cbs.nl.

3 Explanation of services, merchanting trade and trade from Dutch custom warehouses

3.1 Key definitions

**International trade
in services**

International trade in services comprises transactions on services, merchanting trade and trade from Dutch customs warehouses between a resident (your company) and non-residents (companies or persons).

The international character of the service, merchanting and trade from Dutch custom warehouses is determined by the matter of transaction (e.g. transaction with non-resident company or person), not by cross border movement of services.

Residents
(*your company*)

Residents are companies and persons engaged in economic activities within the Dutch economy and domiciled in the Netherlands for more than one year.

Non-residents
(foreign vendors or customers)

Non-residents have their economic domicile outside the Netherlands. Foreign branches and foreign subsidiaries of the Dutch companies abroad are considered as non-residents.

Exports
(*amount received by
your company*)

The amount charged by your company to a non-resident company or person for providing of international services, merchanting trade and trade from Dutch custom warehouses. The country where the recipient of these services, merchanting trade and trade from Dutch custom warehouses resides determines the country of destination.

Imports
(*amount paid by
your company*)

The amount charged to your company by a non-resident company or person for providing of international services, merchanting trade and trade from Dutch custom warehouses. The country where the supplier of these services, merchanting trade and trade from Dutch custom warehouses resides determines the country of origin.

Value of the transaction

In order to determine the value of your transactions per type of service, you can generally use the accounting data (or general ledger) of your company. The transaction value to be used for your submission is the invoice value that the supplier of services charges to the customer, including VAT if it is invoiced by the counterparty. You should provide the gross value of revenue and expenditure according to the

nature of the transaction, and not the net balance after any internal balancing e.g. with your counterparties.

Intercompany transactions

Intercompany services or recharged services between your company and a non-resident parent or subsidiary should be allocated as good as possible to the relevant service codes.

3.2 Where can you find information relevant for this survey in your business accounts?

Data on services should preferably be obtained from your company's accounts or general ledger. Below we give you some guidelines on how to find the necessary data in case you experience any difficulties.

In the majority of cases, you can find the information needed for the survey in the invoices of your counterparts. The address of the non-resident customers or suppliers can be used to identify non-resident counterparts and to differentiate them from the invoices with the resident counterparts (NL). You can also use your VIES declaration to the Dutch Tax Office as a reference of your service trade within the EU. More information on how to deal with the data from VIES declaration can be found in section 3.3

The transactions on services, relevant for this survey can then be selected from the invoices (such as debit notes, credit notes, etc.). Furthermore, you can examine your transactions in accounts receivable or payable, which are related to trade in services with non-resident counterparts.

3.3 Which data from your business accounts can you use for this survey?

If your company is active on trade in services with companies abroad, it has specific tax obligations, such as compiling of your VAT declaration and the declaration on intra-Community trade (VIES). In your VIES declaration, you fill in the intra-Community goods as well as the intra-Community services that you delivered to the companies in other EU countries, which can be seen as a specification of the amount that you enter in section 3b of your company's VAT return.

We use your VIES declaration to check your submission. The VIES data serves as a frame of reference for your exports of services within the EU. Information on intra-Community trade by Dutch companies is exchanged with the tax offices of other EU countries. We receive information from the EU tax authorities from other EU countries with regards to the intra-Community services that are provided to your company by the businesses domiciled in these countries. This data is used as a reference point for checking your submitted imports of services from the EU.

Please, note: the survey 'International trade in services' concerns your total trade with countries both inside and outside the EU.

3.4 Classification of services, merchanting trade and trade from Dutch custom warehouses

SA **MANUFACTURING SERVICES**

SB **MAINTENANCE AND REPAIR SERVICES**

TRANSPORT SERVICES

Sea transport

- SC11 Passenger transport
- SC12 Freight transport
- SC13 Supporting and auxiliary transport services

Air transport

- SC21 Passenger transport
- SC22 Freight transport
- SC23 Supporting and auxiliary transport services

SC3A Space transport

Rail transport

- SC3B1 Passenger transport
- SC3B2 Freight transport
- SC3B3 Supporting and auxiliary transport services

Road transport

- SC3C1 Passenger transport
- SC3C2 Freight transport
- SC3C3 Supporting and auxiliary transport services

Inland waterway transport

- SC3D1 Passenger transport
- SC3D2 Freight transport
- SC3D3 Supporting and auxiliary transport services

Pipeline transport and electricity transmission

- SC3E Pipeline transport
- SC3F Electricity transmission
- SC3G Other supporting and auxiliary transport services
- SC4 Postal and courier services

CONSTRUCTION SERVICES

- SE1 Construction abroad by residents
- SE2 Construction in the Netherlands by non-residents

INSURANCE: PREMIUMS AND CLAIMS

	Life insurance
SF11Y	Premiums
SF11Z	Claims
	Freight insurance
SF12Y	Premiums
SF12Z	Claims
	Other direct insurance
SF13Y	Premiums
SF13Z	Claims
	Reinsurance
SF2Y	Premiums
SF2Z	Claims
	Pension insurance
SF41Y	Premiums
SF41Z	Claims
SF3	Auxiliary insurance services

FINANCIAL SERVICES

SG1	Financial services (explicitly charged)
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FRANCHISES AND TRADEMARKS

NPC	Franchises and trademarks: acquisition and sale of proprietary rights
SH13	Franchises and trademarks: licences to reproduce and/or distribute
SH12	Franchises and trademarks: licensing fees

TELECOMMUNICATIONS, COMPUTER AND INFORMATION SERVICES

SI1	Telecommunication services
SI2X	Computer services, excluding ownership rights
SI21Z	Computer software originals: acquisition and sale of proprietary rights
SH3	Computer software originals: licences to reproduce and/or distribute
SI21Y	Computer software originals: licensing fees
	Information services
SI31	News agency services
SI32	Other information service

RESEARCH AND DEVELOPMENT

SJ111	R&D: provision of customised and non-customised R&D services
SJ12	R&D: technical test and analyses services due to patents
SJ112	R&D: acquisition and sale of proprietary rights arising from R&D
SH22	R&D: licences to reproduce and/or distribute R&D
SH21	R&D: licensing fees for the use of outcomes of R&D

PROFESSIONAL AND MANAGEMENT CONSULTING SERVICES

SJ211	Legal services
SJ212	Accounting, auditing, bookkeeping, and tax consulting services
SJ213	Business and management consulting and public relations services
SJ22	Advertising, market research, and public opinion polling

TECHNICAL, TRADE-RELATED AND OTHER BUSINESS SERVICES

SJ311	Architectural services
SJ312	Engineering services
SJ313	Scientific and other technical services
SJ321	Waste treatment and de-pollution services
SJ322	Services incidental to agriculture, forestry and fishing
SJ323	Services incidental to mining, and oil and gas extraction
SJ33	Operating leasing services
SJ34	Trade-related services
SJ35	Other business services n.i.e.

PERSONAL, CULTURAL AND RECREATIONAL SERVICES

SK1X	Audio-visual, artistic and related services, excluding ownership rights
SK11Z	Acquisition and sale of proprietary rights on audio-visual and artistic originals
SH4	Licences to reproduce and/or distribute audio-visual, artistic and related products
SK11Y	Licensing fees on audio-visual and artistic products
SK21	Health services
SK22	Education services
SK23	Heritage and recreational services
SK24	Other personal services

MERCHANTING TRADE AND TRADE FROM DUTCH CUSTOM WAREHOUSES

GTX	Merchanting trade: purchase and sale of goods
GEX	Trade from Dutch custom warehouses: purchase and sale of goods

3.5 Explanation of services, merchanting trade and trade from Dutch custom warehouses

Manufacturing services		
Code	Service	Description
SA	Manufacturing services	<p>Manufacturing services includes activities such as processing, assembly, labelling and packing that are undertaken by enterprises that do not own the goods.</p> <p>Exports are the fees charged by your company for manufacturing services provided to a non-resident client (your company does not become the owner of these goods after processing them).</p> <p>Imports are the fees charged to your company for manufacturing services provided by a non-resident company (after processing your company is still the owner of these goods).</p> <p>This service comprises only the (tolling)fees charged for the manufacturing work done on goods and not the gross value of the goods before and after manufacturing. These fees may also cover the cost of goods and services purchased by the processor because of the order.</p> <p><u>Including e.g.:</u></p> <ul style="list-style-type: none"> - processing of food, beverages and tobacco - processing of textiles, clothing and leather - processing of wood and paper - processing and refining of gas, oil and pharmaceutical products - processing of rubber, plastic and other raw materials - processing of fabricated metal products, machinery and equipment - processing of electronics - processing of aircraft, ships and other means of transport - (re) packaging of goods - tagging and labelling - printing of books and leaflets - manufacturing services between related enterprises <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - assembling of prefabricated constructions (<i>to be recorded under Construction services – code SE1 or SE2</i>) - packaging/repackaging of goods by transport company (<i>to be recorded under Transport services: other supporting, auxiliary and transport services – code SC13, SC23, SC3B3, SC3C3, SC3D3, SC3G</i>) - printing of books, leaflets and the like performed by a printing office on the physical inputs owned by that printing office itself (<i>does not have to be reported</i>) - processing of (radioactive) waste (<i>to be recorded under Waste treatment and de-pollution services - code SJ32</i>)

Maintenance and repair services		
Code	Service	Description
SB	Maintenance and repair services	<p>Maintenance and repair services cover maintenance and repair work that are undertaken by enterprises that do not own the goods.</p> <p>Exports are the fees charged by your company for maintenance and repair services provided to a non-resident client (your company does not become the owner of these goods after maintenance and repair work).</p> <p>Imports are the fees charged to your company for maintenance and repair services provided by a non-resident client (your company is still the owner of these goods after maintenance and repair work).</p> <p>The value recorded for maintenance and repair is the value of the repair work done, not the gross value of the goods before and after repairs.</p> <p>The value of maintenance and repair equals the total fee charged and encompasses goods and services purchased by the repairer due to maintenance and repair.</p> <p><u>Including e.g.:</u></p> <ul style="list-style-type: none"> - maintenance and repair of vehicles - maintenance and repair of telephone networks, transmission equipment and satellites - technical maintenance and repair - maintenance and repair of electronics and medical equipment - maintenance and repair of industrial equipment, machinery and manufacturing equipment - maintenance and repair of furniture and musical instruments <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - maintenance and repair of buildings (<i>to be recorded under Construction services – code SE1 or SE2</i>) - maintenance and repair of airport and railway facilities (<i>to be recorded under Construction services – code SE1 or SE2</i>) - maintenance and repair of computers and networks (<i>to be recorded under Computer services, excluding ownership rights – code SI2X</i>) - maintenance and repair of drilling rigs and oil rigs (<i>to be recorded under Services incidental to mining, and oil and gas extraction – code SJ323</i>) - cleaning of vehicles (<i>to be recorded under Transport services: other supporting, auxiliary and transport services – code SC13, SC23, SC3B3, SC3C3, SC3D3, SC3G</i>) - cleaning of buildings on the outside (<i>to be recorded under Construction services – code SE1 of SE2</i>) - cleaning of buildings on the inside (<i>to be recorded under Other business services n.i.e. – code SJ35</i>)

Transport services		
Code	Service	Description
SC11	Sea transport: passenger transport	<p>Transport of passengers by sea.</p> <p>Exports are the amounts charged by your company for transport services provided to a non-resident client for transporting non-resident passengers from the Netherlands and back by your company.</p> <p>Imports are the amounts charged to your company by a non-resident company for transporting Dutch passengers from the Netherlands and back by a non-resident carrier.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - goods (food and drinks etc.) sold to passengers on board for consumption during transport - transport included in holiday and tour packages - transport of passenger baggage - renting/leasing ships with crew <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - transport of non-resident passengers within the Netherlands (<i>does not have to be reported</i>) - transport of Dutch passengers during their stay outside the Netherlands (<i>does not have to be reported</i>) - trips outside their country of origin by travellers staying abroad (<i>does not have to be reported</i>) - renting/leasing ships without crew (<i>to be recorded under Operational leasing services – code SJ33</i>) - financial leasing of ships (<i>does not have to be reported</i>) - cruise fares (<i>does not have to be reported</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>)
SC12	Sea transport: freight transport	<p>Freight transport by sea.</p> <p>Exports are the amounts charged by your company to a non-resident client for transport of freight by sea.</p> <p>Imports are the amounts charged to your company by a non-resident company for transport of freight by sea.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - cabotage by sea - container transport by sea - post and package transport by sea on behalf of post and courier companies - renting/leasing sea tankers and ships with crew <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - renting/leasing movable containers (<i>to be recorded under Operating leasing services – code SJ33</i>) - renting/leasing immovable containers for storage of goods (<i>to be recorded under Sea transport: other supporting, auxiliary and transport services – code SC13</i>) - post and package transport by post and courier companies themselves (<i>to be recorded under Postal and courier services– code SC4</i>)

		<ul style="list-style-type: none"> - renting/leasing ships without crew (<i>to be recorded under Operational leasing services – code SJ33</i>) financial leasing of ships (<i>does not have to be reported</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>) - freight insurance against theft, damage or loss of freight (<i>to be recorded under Freight insurance: premiums or claims – code SF12Y and SF12Z</i>) - insurance of vehicles used for transport of goods (<i>to be recorded under Other direct insurance: premiums or claims – code SF13Y and SF13Z</i>)
SC13	Sea transport: supporting and auxiliary transport services	<p>Exports are the amounts charged by your company to a non-resident client for services to support passenger or freight transport by sea.</p> <p>Imports are the amounts charged to your company by a non-resident company for services to support passenger or freight transport by sea.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - cargo handling - storage and warehousing - renting/leasing storage facilities (also immovable containers and tanks for storage of goods) - packaging/repackaging goods by transport company - towing, piloting and navigational aid for carriers - operational services by harbour or port related companies - cleaning performed in ports and airports on transport equipment - salvage and rescue operations at sea - agents' fees associated with passenger and freight transport (e.g. services of shipping agents to non-resident shipping companies) - bridges, tunnels, ferry services and tolling fee <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - repair of port facilities (<i>to be recorded under Construction services – code SE1 of SE2</i>) - maintenance and repair of ships (<i>to be recorded under Maintenance and repair services – code SB</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>)
SC21	Air transport: passenger transport	<p>Transport of passengers by air.</p> <p>Exports are the amounts charged by your company for transport services provided to a non-resident client for transporting non-resident passengers from the Netherlands and back by your company.</p> <p>Imports are the amounts charged to your company by a non-resident company for transporting Dutch passengers from the Netherlands and back by a non-resident carrier.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - goods (food and drinks etc.) sold to passengers on board for consumption during transport - transport of passenger baggage - transport included in holiday and tour packages - transport of Dutch passengers within the Netherlands by a non-resident carrier - renting/leasing aircraft with crew

		<p><u>Excluding:</u></p> <ul style="list-style-type: none"> - transport of non-resident passengers within the Netherlands (<i>does not have to be reported</i>) - transport of Dutch passengers during their stay outside the Netherlands (<i>does not have to be reported</i>) - trips outside their country of origin by travellers staying abroad (<i>does not have to be reported</i>) - renting/leasing aircraft without crew (<i>to be recorded under Operating leasing services – code SJ33</i>) - financial leasing of aircraft (<i>does not have to be reported</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>)
SC22	Air transport: freight transport	<p>Freight transport by air.</p> <p>Exports are the amounts charged by your company to a non-resident client for transport of freight by air.</p> <p>Imports are the amounts charged to your company by a non-resident company for transport of freight by air.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - cabotage by air - container transport by aircraft - transport of post and packages by air on behalf of post and courier companies - renting/leasing aircraft with crew <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - renting/leasing movable containers (<i>to be recorded under Operating leasing services – code SJ33</i>) - renting/leasing immovable containers for storage of goods (<i>to be recorded under Air transport: other supporting, auxiliary and transport services – code SC23</i>) - post and package transport by post and courier companies themselves (<i>to be recorded under Postal and courier services– code SC4</i>) - renting/leasing of aircrafts without crew (<i>to be recorded under Operating leasing services – code SJ33</i>) - financial leasing of aircraft (<i>does not have to be reported</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>) - freight insurance against theft, damage or loss of freight (<i>to be recorded under Freight insurance: premiums or claims– code SF12Y and SF12Z</i>) - insurance of vehicles used for transport of goods (<i>to be recorded under Other direct insurance: premiums or claims – code SF13Y and SF13Z</i>)
SC23	Air transport: Supporting and auxiliary transport services	<p>Exports are the amounts charged by your company to a non-resident client for services to support passenger or freight transport by air.</p> <p>Imports are the amounts charged to your company by a non-resident company for services to support passenger or freight transport by air.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - cargo handling - storage and warehousing renting/leasing storage facilities (also immovable containers and tanks for storage of goods) - packaging/repackaging goods by transport company - hangar and towing services - navigational aid

		<ul style="list-style-type: none"> - operational services in airports - charges for landing rights - catering for aviation - salvage and rescue operations - cleaning of aircraft - agents' fees associated with passenger and freight transport (e.g., freight forwarding and brokerage services) <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - repair of airport facilities (<i>to be recorded under Construction services – code SE1 or SE2</i>) - maintenance and repair of aircrafts (<i>to be recorded under Maintenance and repair services – code SB</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>)
SC3A	Space transport	<p>Exports are the amounts charged by your company to a non-resident client for transport of passengers or freight by spaceship.</p> <p>Imports are the amounts charged to your company by a non-resident company for transport of passengers or freight by spaceship.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - launching satellites <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - maintenance and repair of satellites (<i>to be recorded under Maintenance and repair services – code SB</i>)
SC3B1	Rail transport: passenger transport	<p>Transport of passengers by rail.</p> <p>Exports are the amounts charged by your company for transport services provided to a non-resident client for transporting of non-resident passengers from the Netherlands and back by your company.</p> <p>Imports are the amounts charged to your company by a non-resident company for transporting of Dutch passengers from the Netherlands and back by a non-resident carrier.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - goods (food and drinks etc.) sold to passengers on board for consumption during transport - transport of passenger baggage - transport included in holiday and tour packages - renting/leasing trains with crew <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - transport of non-resident passengers within the Netherlands (<i>does not have to be reported</i>) - transport of Dutch passengers during their stay outside the Netherlands (<i>does not have to be reported</i>) - trips outside their country of origin by travellers staying abroad (<i>does not have to be reported</i>)

		<ul style="list-style-type: none"> - renting/leasing trains without crew (<i>to be recorded under Operating leasing services – code SJ33</i>) - financial leasing of trains (<i>does not have to be reported</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>)
SC3B2	Rail transport: freight transport	<p>Freight transport by rail.</p> <p>Exports are the amounts charged by your company to a non-resident client for transport of freight by rail.</p> <p>Imports are the amounts charged to your company by a non-resident company for transport of freight by rail.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - cabotage by rail - container transport by rail - post and package transport by rail on behalf of post and courier companies - renting/leasing trains with crew <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - renting/leasing movable containers (<i>to be recorded under Operating leasing services – code SJ33</i>) - renting/leasing immovable containers for storage of goods (<i>to be recorded under Rail transport: other supporting, auxiliary and transport services – code SC3B3</i>) - post and package transport by post and courier companies themselves (<i>to be recorded under Postal and courier services– code SC4</i>) - renting/leasing trains without crew (<i>to be recorded under Operating leasing services – code SJ33</i>) - financial leasing of trains (<i>does not have to be reported</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>) - freight insurance against theft, damage or loss of freight (<i>to be recorded under Freight insurance: premiums or claims– code SF12Y and SF12Z</i>) - insurance of vehicles used for transport of goods (<i>to be recorded under Other direct insurance: premiums or claims – code SF13Y and SF13Z</i>)
SC3B3	Rail transport: supporting and auxiliary transport services	<p>Exports are the amounts charged by your company to a non-resident client for services to support passenger or freight transport by rail.</p> <p>Imports are the amounts charged to your company by a non-resident company for services to support passenger or freight transport by rail.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - cargo handling - storage and warehousing - renting/leasing storage facilities (also immovable containers and tanks for storage of goods) - packaging/repackaging goods by transport company - towing services - salvage and rescue operations - cleaning of trains - agents' fees associated with passenger and freight transport (e.g., freight forwarding)

		<p>and brokerage services)</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - repair of railway facilities (<i>to be recorded under Construction services – code SE1 of SE2</i>) - maintenance and repair of trains (<i>to be recorded under Maintenance and repair services – code SB</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>)
SC3C1	Road transport: passenger transport	<p>Transport of passengers by bus or car.</p> <p>Exports are the amounts charged by your company for transport services provided to a non-resident client for transporting of non-resident passengers from the Netherlands and back by your company.</p> <p>Imports are the amounts charged to your company by a non-resident company for transporting of Dutch passengers from the Netherlands and back by a non-resident carrier.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - goods (food and drinks etc.) sold to passengers for consumption during transport - transport of passenger baggage - transport included in holiday and tour packages - taxi services - renting/leasing of buses and cars with crew <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - transport of non-resident passengers within the Netherlands (<i>does not have to be reported</i>) - transport of Dutch passengers during their stay outside the Netherlands (<i>does not have to be reported</i>) - trips outside their country of origin by travellers staying abroad (<i>does not have to be reported</i>) - renting/leasing of busses and cars without crew (<i>to be recorded under Operating leasing services – code SJ33</i>) - financial leasing of road transport vehicles (<i>does not have to be reported</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>)
SC3C2	Road transport: freight transport	<p>Freight transport by road.</p> <p>Exports are the amounts charged by your company to a non-resident client for transport of freight by road.</p> <p>Imports are the amounts charged to your company by a non-resident company for transport of freight by road.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - cabotage by lorry - container transport by lorry - post and package transport on behalf of post and courier companies - renting/leasing lorries and other road vehicles with crew <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - renting/leasing movable containers (<i>to be recorded under Operating leasing services – code SJ33</i>)

		<ul style="list-style-type: none"> - renting/leasing immovable containers and tanks for storage of goods (<i>to be recorded under Road transport: other supporting, auxiliary and transport services – code SC3C3</i>) - post and package transport by post and courier companies themselves (<i>to be recorded under Postal and courier services– code SC4</i>)renting/leasing lorries and other road vehicles without crew (<i>to be recorded under Operating leasing services – code SJ33</i>) - financial leasing of road vehicles (<i>does not have to be reported</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>) - freight insurance against theft, damage or loss of freight (<i>to be recorded under Freight insurance: premiums or claims– code SF12Y and SF12Z</i>) - insurance of vehicles used for transport of goods (<i>to be recorded under Other direct insurance: premiums or claims – code SF13Y and SF13Z</i>)
SC3C3	Road transport: supporting and auxiliary transport services	<p>Exports are the amounts charged by your company to a non-resident client for services to support passenger or freight transport by road.</p> <p>Imports are the amounts charged to your company by a non-resident company for services to support passenger or freight transport by road.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - cargo handling - storage and warehousing - renting/leasing storage facilities (also immovable containers and tanks for storage of goods) - packaging/repackaging goods by transport company - services by bus companies (garages) - towing and traffic control - cleaning of motor vehicles - salvage and rescue operations - agents' fees associated with passenger and freight transport (e.g., freight forwarding and brokerage services) - bridges, tunnels, ferry services and toll fees <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - repair of roads, bridges and tunnels (<i>to be recorded under Construction services – code SE1 or SE2</i>) - maintenance and repair services of road transport vehicles (<i>to be recorded under Maintenance and repair services – code SB</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>)
SC3D1	Inland waterway transport: passenger transport	<p>Transport of passengers by inland vessel.</p> <p>Exports are the amounts charged by your company for transport services provided to a non-resident client for transporting of non-resident passengers from the Netherlands and back by your company.</p> <p>Imports are the amounts charged to your company by a non-resident company for transporting of Dutch passengers from the Netherlands and back by a non-resident carrier.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - goods (food and drinks etc.) sold to passengers on board for consumption during transport

		<ul style="list-style-type: none"> - transport of passenger baggage - renting/leasing inland vessels with crew <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - transport of non-resident passengers within the Netherlands (<i>does not have to be reported</i>) - transport of Dutch passengers during their stay outside the Netherlands (<i>does not have to be reported</i>) - trips outside their country of origin by travellers staying abroad (<i>does not have to be reported</i>) - renting/leasing of inland vessels without crew (<i>to be recorded under Operating leasing services – code SJ33</i>) - financial leasing of inland vessels (<i>does not have to be reported</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>)
SC3D2	Inland waterway transport: freight transport	<p>Transport of freight over inland waterways.</p> <p>Exports are the amounts charged by your company to a non-resident client for transport of freight by inland waterway.</p> <p>Imports are the amounts charged to your company by a non-resident company for transport of freight by inland waterway.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - towing services for transporting oil rigs, floating cranes and dredging vessels - cabotage by inland vessel - container transport by inland vessel - post and package transport on behalf of post and courier services - renting/leasing inland vessels with crew <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - renting/leasing movable containers (<i>recorded under Operating leasing services – code SJ33</i>) - renting/leasing of immovable containers for storage of goods (<i>recorded under Inland waterway transport: other supporting, auxiliary and transport services – code SC3D3</i>) - post and package transport by post and courier services themselves (<i>recorded under Postal and courier services– code SC4</i>) - renting/leasing of inland vessels without crew (<i>recording under Operating leasing services – code SJ33</i>) - financial leasing of inland vessels (<i>does not have to be reported</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>) - freight insurance against theft, damage or loss of freight (<i>to be recorded under Freight insurance: premiums or claims– code SF12Y and SF12Z</i>) - insurance of vehicles used for transport of goods (<i>to be recorded under Other direct insurance: premiums or claims – code SF13Y and SF13Z</i>)
SC3D3	Inland waterway transport: supporting and auxiliary transport services	<p>Exports are the amounts charged by your company to a non-resident client for services to support passenger or freight transport by inland waterway.</p> <p>Imports are the amounts charged to your company by a non-resident company for services to support passenger or freight transport by inland waterway.</p>

		<p><u>Including:</u></p> <ul style="list-style-type: none"> - cargo handling - storage of freight - renting/leasing storage facilities (also immovable containers and tanks for storage of goods) - packaging/repackaging goods by transport company - towing, pilotage and navigational aid - operational services by harbour or port related companies - cleaning of inland vessels - salvage and rescue operations - agents' fees associated with passenger and freight transport (e.g., freight forwarding and brokerage services) - bridges, tunnels, ferry services and toll fee <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - repair of port facilities (<i>to be reported under Construction services – code SE1 or SE2</i>) - maintenance and repair services on inland vessels (<i>to be reported under Maintenance and repair services – code SB</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>)
SC3E	Pipeline transport	<p>Exports are the amounts charged by your company to a non-resident client for transport of goods such as oil and gas via pipeline.</p> <p>Imports are the amounts charged to your company by a non-resident company for transport of goods such as oil and gas via pipeline.</p> <p>It refers purely to the transport service and not to the value of goods transported.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - distribution of electricity, water, steam, oil and gas where these are separately recorded from transmission (<i>to be recorded under Other business services n.i.e. – code SJ35</i>) - value of goods transported (<i>does not have to be reported</i>)
SC3F	Electricity transmission	<p>Exports are the amounts charged by your company to a non-resident client for electricity transmission.</p> <p>Imports are the amounts charged to your company by a non-resident company for electricity transmission.</p> <p>It refers purely to the transmission service and not to the value of the electricity transmitted, as far as transmission services can be separated from production and distribution services.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - distribution of electricity, water, steam, oil and gas where these are separately recorded from transmission (<i>to be recorded under Other business services n.i.e. – code SJ35</i>) - financial intermediation fees associated with trading electricity on the electricity market (<i>to be recorded under Financial services (explicitly charged)- code SG1</i>) - value of goods transported (<i>does not have to be reported</i>)

		<ul style="list-style-type: none"> - production of electricity (<i>does not have to be reported</i>)
SC3G	Other supporting and auxiliary transport services	<p>Exports are the amounts charged by your company to a non-resident client for services to support passenger or freight transport that cannot be allocated to any of the components of transport services previously described.</p> <p>Imports are the amounts charged to your company by a non-resident company for services to support passenger or freight transport that cannot be allocated to any of the components of transport services previously described.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - maintenance and repair of other types of transport (<i>to be recorded under Maintenance and repair services – code SB</i>) - purchase and sale of fuel and supplies (<i>does not have to be reported</i>)
SC4	Postal and courier services	<p>Exports are the amounts charged by your company to a non-resident client for providing of postal and courier services.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing of postal and courier services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - pick-up, transport and delivery of letters, newspapers, periodicals, brochures, other printed matter, parcels and packages - post office counter services - poste restante services - telegram services - mailbox rental services - express and door-to-door delivery <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - transport of post and packages by transport companies (<i>to be recorded under Freight transport – code SC12, SC22, SC3B2, SC3C2 or SC3D2</i>) - storage of goods and related services (<i>to be recorded under Supporting and auxiliary transport services – code SC13, SC23, SC3B3, SC3C3, SC3D3, SC3G</i>) - financial services by post offices (<i>to be recorded under Financial services (explicitly charged) – code SG1</i>)

Construction services		
Code	Service	Description
SE1	Construction abroad by residents	<p>Exports are the invoiced construction sums charged by your company to a non-resident principal for construction projects abroad.</p> <p>Imports are the invoiced value of goods and services acquired in the country of the construction project or in a third country for use in your construction project abroad. Goods and services acquired in the Netherlands for use in your construction project abroad do not have to be reported.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - on site building and site preparation - construction of buildings, roads, railways, ports and airports, dams and tunnels - construction of pipelines and (long-distance)cables - painting and plumbing - demolishing of buildings - dredging - assembly and installation of machinery - installation of telephone networks - maintenance and repair of buildings - cleaning of buildings on the outside - supervisory activities with regard to construction projects <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - preparatory work for mining, and oil and gas extraction (<i>to be recorded under Services incidental to mining, and oil and gas extraction – code SJ323</i>) - maintenance and repair of machinery and telephone networks (<i>to be recorded under Maintenance and repair services – code SB</i>) - maintenance and repair of transportation (<i>to be recorded under Maintenance and repair - code SB</i>) - maintenance and repair of drilling rigs and drilling platforms (<i>to be recorded under Services incidental to mining, and oil and gas extraction – code SJ323</i>) - cleaning of polluted soil (<i>to be recorded under Waste treatment and de-pollution services – code SJ321</i>) - construction of vessels and aircrafts (<i>does not have to be reported</i>) - manufacturing and assembly work on vessels and aircrafts (<i>to be recorded under Manufacturing services – code SA</i>)
SE2	Construction in the Netherlands by non-residents	<p>Exports are the invoiced value of goods and services supplied by your company to a non-resident construction company for use in construction projects in the Netherlands.</p> <p>Imports are the invoiced construction sums charged by a non-resident construction company to your company for construction projects in the Netherlands on behalf of your company.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - on site building and site preparation - construction of buildings, roads, railways, ports and airports, dams and tunnels - painting and plumbing - demolishing of buildings - dredging - assembly and installation of machinery - installation of telephone networks - maintenance and repair of buildings - cleaning of buildings on the outside - supervisory activities with regard to construction projects

		<p><u>Excluding:</u></p> <ul style="list-style-type: none"> - preparatory work for mining, and oil and gas extraction (<i>to be recorded under Services incidental to mining, and oil and gas extraction – code SJ323</i>) - maintenance and repair of machinery and telephone networks (<i>to be recorded under Maintenance and repair services – code SB</i>) - maintenance and repair of transportation (<i>to be recorded under Maintenance and repair - code SB</i>) - maintenance and repair of drilling rigs and drilling platforms (<i>to be recorded under Services incidental to mining, and oil and gas extraction – code SJ323</i>) - cleaning of polluted soil (<i>to be recorded under Waste treatment and de-pollution services – code SJ321</i>) - construction of vessels and aircrafts (<i>does not have to be reported</i>) <p>manufacturing and assembly work on vessels and aircrafts (<i>to be recorded under Manufacturing services – code SA</i>)</p>
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Insurance: premiums and claims		
Code	Service	Description
SF11Y	Life insurance: premiums	<p>Exports are the life insurance premiums received by your insurance company from a non-resident policyholder or company.</p> <p>Imports are the life insurance premiums paid by your company to a non-resident insurance company.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - term life insurance premiums (<i>to be recorded under Other direct insurance: premiums – code SF13Y</i>) - reinsurance premiums (<i>to be recorded under Reinsurance: premiums – code SF2Y</i>)
SF11Z	Life insurance: claims	<p>Exports are the life insurance claims received by your company from a non-resident insurance company.</p> <p>Imports are the life insurance claims paid by your insurance company to a non-resident policyholder or company.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - term life insurance claims (<i>to be recorded under Other direct insurance: claims – code SF13Z</i>) - reinsurance claims (<i>to be recorded under Reinsurance: claims – code SF2Y</i>)
SF12Y	Freight insurance: premiums	<p>Exports are the premiums received by your insurance company from a non-resident policyholder or company for insurance against theft, damage or loss of transported goods.</p> <p>Imports are the premiums paid by your company to a non-resident insurance company for insurance against theft, damage or loss of transported goods.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - premiums for insurance of the vehicles that are used to transport the goods (<i>to be recorded under Other direct insurance: premiums – code SF13Y</i>) - reinsurance premiums (<i>to be recorded under Reinsurance: premiums – code SF2Y</i>)
SF12Z	Freight insurance: claims	<p>Exports are the claims received by your company from a non-resident insurance company for insurance against theft, damage or loss of transported goods.</p> <p>Imports are the claims paid by your insurance company to a non-resident policyholder or company for insurance against theft, damage or loss of transported goods.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - claims for insurance of the vehicles that are used to transport the goods (<i>to be recorded under Other direct insurance: claims – code SF13Y</i>) - reinsurance claims (<i>to be recorded under Reinsurance: claims – code SF2Y</i>)

SF13Y	Other direct insurance: premiums	<p>Exports are the premiums received by your insurance company from a non-resident policyholder or company for direct insurance other than life and pension insurance .</p> <p>Imports are the premiums paid by your company to a non-resident insurance company for direct insurance other than life and pension insurance.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - term life insurance - accident insurance - health insurance - insurance of transport vehicles - fire insurance and other property damage insurance - travel and trip cancellation insurance - general liability insurance <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - premiums for insurance against theft, damage or loss of transported goods (<i>to be recorded to Freight insurance: premiums – code SF12Y</i>) - reinsurance premiums (<i>to be recorded under Reinsurance: premiums – code SF2Y</i>)
SF13Z	Other direct insurance: claims	<p>Exports are the claims received by your company from a non-resident insurance company for direct insurance other than life and pension insurance.</p> <p>Imports are the claims paid by your insurance company to a non-resident policyholder or company for direct insurance other than life and pension insurance.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - term life insurance - accident insurance - health insurance - insurance of transport vehicles - fire insurance and other property damage insurance - travel and trip cancellation insurance - general liability insurance <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - claims paid for insurance against theft, damage or loss of transported goods (<i>to be recorded to Freight insurance: claims – code SF2Z</i>) - reinsurance claims (<i>to be recorded under Reinsurance: claims – code SF2Z</i>)
SF2Y	Reinsurance: premiums	<p>Exports are the reinsurance premiums received by your insurance company from a non-resident insurance company.</p> <p>Imports are the reinsurance premiums paid by your insurance company to a non-resident insurance company.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - life and damage risks reinsurance

SF2Z	Reinsurance: claims	<p>Exports are the reinsurance claims received by your insurance company from a non-resident insurance company.</p> <p>Imports are the reinsurance claims paid by your insurance company to a non-resident insurance company.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - life and damage risks reinsurance
SF41Y	Pension insurance: premiums	<p>Exports are the pension insurance premiums received by your insurance company from a non-resident policyholder or company.</p> <p>Imports are the pension insurance premiums paid by your company to a non-resident insurance company.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - individual and collective pension insurance <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - reinsurance premiums (<i>to be recorded under Reinsurance: premiums – code SF2Y</i>)
SF41Z	Pension insurance: claims	<p>Exports are the pension insurance claims received by your company from a non-resident insurance company.</p> <p>Imports are the pension insurance claims paid by your insurance company from a non-resident policyholder or company.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - individual and collective pension insurance <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - reinsurance claims (<i>to be recorded under Reinsurance: claims – code SF2Y</i>)
SF3	Auxiliary insurance services	<p>Exports are the explicit charged amounts by your company to a non-resident policyholder or company for insurances support services.</p> <p>Imports are the explicit charged amounts to your company by a non-resident company for insurances support services.</p> <p>Auxiliary insurance services are generally charged as commissions or fees.</p> <p><u>Including charges and fees associated with:</u></p> <ul style="list-style-type: none"> - insurance and pension consultancy services - administration for insurance and pension funds - taxations and loss adjustments - actuarial services - salvage administration services - regulatory and monitoring services on indemnities and recovery services

Financial services		
Code	Service	Description
SG1	Financial services (explicitly charged)	<p>Exports are the explicitly charged amounts by your company to a non-resident company for providing of financial services.</p> <p>Imports are the explicitly charged amounts to your company by a non-resident company for providing of financial services.</p> <p>Financial services are generally charged as commissions or fees.</p> <p><u>Including commissions and fees associated with:</u></p> <ul style="list-style-type: none"> - letters and lines of credit, factoring, clearing - financial asset management, collective investments, pensions and portfolio management - underwriting, placement of issues - providing all types of financial advice, e.g. mergers, takeovers and financial restructuring - financial intermediation (e.g. brokerage on electricity market and trade on CO₂ emission permits) - exchanging currencies and financial leasing - financial services by post offices <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - interest paid or received, the value of credit, financial leasing etc. (<i>does not have to be reported</i>) - shares and dividends (<i>does not have to be reported</i>) - insurance services (<i>to be recorded under Insurance: premiums and claims – code SF11Y, SF11Z, SF12Y, SF12Z, SF13Y, SF13Z, SF2Y, SF2Z, SF41Y, SF41Z</i>) - payments to government for acquisition of CO₂ - emission permits (<i>do not have to be reported</i>) - the value of the traded CO₂ - emission permits and futures contracts (<i>do not have to be reported</i>) - auxiliary insurance services (<i>to be recorded under Auxiliary insurance services – code SF3</i>) - non-financial advice by banks (<i>to be recorded under Accounting, auditing, bookkeeping and tax consulting services – code SJ212</i>)

Franchises and trademarks		
Code	Service	Description
NPC	Franchises and trademarks: acquisition and sale of proprietary rights	<p>Exports are the charged value of the proprietary rights for franchises and trademarks sold by your company to a non-resident company.</p> <p>Imports are the charged value of the proprietary rights for franchises and trademarks acquired by your company from a non-resident company.</p> <p>In these transactions, the ownership is fully transferred to the buyer. Consequently, the buyer is legally recognized as the recipient of the benefits arising from the ownership and bears all associated risks.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - change of economic ownership of whole franchise right (including name, logo, inventory and so on) - change of economic ownership of whole intellectual property right on logos, designs, or trade name registered as a trademark <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - charges for the use of proprietary rights on franchises and registered trademarks (<i>to be recorded under Franchises and trademarks: licensing fees – code SH12</i>)
SH13	Franchises and trademarks: licences to reproduce and/or distribute	<p>Exports are the amounts charged by your company to a non-resident company for the licences to reproduce and/or distribute trademarks and franchises.</p> <p>Imports are the amounts charged to your company by a non-resident company for the licences to reproduce and/or distribute trademarks and franchises.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - charges for the use of proprietary rights on franchises and registered trademarks (<i>to be recorded under Franchises and trademarks: licensing fees – code SH12</i>) - acquisition and sale of proprietary rights on franchises and trademarks (<i>to be recorded under Franchises and trademarks: acquisition and sale of proprietary rights – code NPC</i>)
SH12	Franchises and trademarks: licensing fees	<p>Exports are the amounts charged by your company to a non-resident company for the licences to use trademarks and franchises.</p> <p>Imports are the amounts charged to your company by a non-resident company for the licences to use trademarks and franchises.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - acquisition and sale of proprietary rights on franchises and trademarks (<i>to be recorded under Franchises and trademarks: acquisition and sale of proprietary rights – code NPC</i>)

Telecommunications, computer and information services		
Code	Service	Description
SI1	Telecommunications services	<p>Exports are the amounts charged by your company to a non-resident company or person for telecommunications services.</p> <p>Imports are the amounts charged to your company by a non-resident company for telecommunications services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - broadcast or transmission of sound, images, data or other information by telephone, telex, telegraph, cable, fibre, satellite and the Internet - business network services, teleconferencing and support services - (mobile) telephone services - services by internet providers - provision of access to the Internet - (operational) leasing of telecommunication lines or capacity <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - installation services of telephone network equipment (<i>to be recorded under Construction services – code SE1 or SE2</i>) - database services (<i>to be recorded under Other information services – code SI32</i>) - maintenance and repair services of transmission equipment and satellites (<i>to be recorded under Maintenance and repair services – code SB</i>) - operational leasing of telecommunication equipment without operator (<i>to be recorded under Operational leasing – code SJ33</i>)
SI2X	Computer services, excluding ownership rights	<p>Exports are the amounts charged by your company to a non-resident company or person for computer services (related to hardware, software and data processing).</p> <p>Imports are the amounts charged to your company by a non-resident company for computer services (related to hardware, software and data processing).</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - sales of customized software - development, production and documentation of customized software - hardware and software consultancy, implementation and management - hardware and software installation - webhosting - maintenance and repairs of computers and peripheral equipment - systems maintenance and other support services - data and software recovery services - data-entry and tabulation - provision of applications and computer facilities management - computer-training courses designed for a specific user - online gaming - computer game software downloads

		<p><u>Excluding:</u></p> <ul style="list-style-type: none"> - licensing fees for customized software (<i>to be recorded under Computer software originals: licensing fees – code SI21Y</i>) - periodic licensing fees for software not designed for a specific user (i.e. mass production) to download or on CD or other storage devices (<i>to be recorded under Computer software originals: licensing fees – code SI21Y</i>) - licences to reproduce and/or distribute computer programs (<i>to be recorded under Computer software originals: licences to reproduce and/or distribute – code SH3</i>) - acquisition and sale of proprietary rights on computer software originals and applications (<i>to be recorded under Computer software originals: acquisition and sale of proprietary rights – code SI21Z</i>) - purchase and sale of computer software not designed for a specific user (i.e. mass production) on CD or other storage devices that convey perpetual use (<i>does not have to be reported</i>) - computer training not designed for a specific user (<i>to be recorded under Education services – code SK22</i>)
SI21Z	Computer software originals: acquisition and sale of proprietary rights	<p>Exports are the charged values of the proprietary rights on software originals and applications sold by your company to a non-resident company.</p> <p>Imports are the charged values of the proprietary rights on software originals and applications acquired by your company from a non-resident company.</p> <p>In these transactions, the ownership is fully transferred to the buyer. Consequently, the buyer is legally recognized as the recipient of the benefits arising from the ownership and bears all associated risks.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - licences to reproduce and/or distribute computer programs (<i>to be recorded under Computer software originals: licences to reproduce and/or distribute – code SH3</i>) - licensing fees for customized software (<i>to be recorded under Computer software originals: licensing fees – code SI21Y</i>) - periodic licensing fees for software not designed for a specific user (i.e. mass production) to download or on CD or other storage devices (<i>to be recorded under Computer software originals: licensing fees – code SI21Y</i>) - acquisition and sale of computer software not designed for a specific user (i.e. mass production) on CD or other storage devices that convey perpetual use (<i>does not have to be reported</i>)
SH3	Computer software originals: licences to reproduce and/or distribute	<p>Exports are the amounts charged by your company to a non-resident company or person for licences to reproduce and/or distribute software and computer programs.</p> <p>Imports are the amounts charged to your company by a non-resident company for licences to reproduce and/or distribute software and computer programs.</p> <p>Licences to reproduce cover rights to make all forms of permanent or temporary identical copies of software and computer programs for another company or for own use.</p> <p>Licences to distribute cover rights to market physical copies of software and computer programs, rights to distribute and trade.</p>

		<p>Also covered are distribution rights to import or export inside / outside of the EU of software and computer programs.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - acquisition and sale of computer software not designed for a specific user (i.e. mass production) on CD or other storage devices that convey perpetual use (<i>does not have to be reported</i>) - periodic licensing fees for software not designed for a specific user (i.e. mass production) to download or on CD or other storage devices (<i>to be recorded under Computer software originals: licensing fees – code SI21Y</i>) - licensing fees for customized software (<i>to be recorded under Computer software originals: licensing fees – code SI21Y</i>) - acquisition and sale of proprietary rights on computer software originals and applications (<i>to be recorded under Computersoftware originals: acquisition and sale of proprietary rights – code SI21Z</i>)
SI21Y	Computer software originals: licensing fees	<p>Exports are the amounts charged by your company to a non-resident company or person for periodic licences to use software not designed for a specific user (i.e. mass production) to download or on CD or other storage devices.</p> <p>Imports are the amounts charged to your company by a non-resident company for periodic licences to use software not designed for a specific user (i.e. mass production) to download or on CD or other storage devices.</p> <p>Please note: 'Periodic licence' means that the user may, or can, no longer use the software after expiration of the contract with the software supplier. In case of permanent licence, the purchase or sale of the software itself is an economic asset and should not to be reported.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - licences to reproduce and/or distribute computer programs (<i>to be recorded under Computer software originals: licences to reproduce and/or distribute – code SH3</i>) - acquisition and sale of proprietary rights on computer software originals and applications (<i>to be recorded under Computer software originals: acquisition and sale of proprietary rights – code SI21Z</i>) - acquisition and sale of computer software not designed for a specific user (i.e. mass production) on CD or other storage devices that convey perpetual use (<i>does not have to be reported</i>)
SI31	News agency services	<p>Exports are the amounts charged by your company to a non-resident media for provision of news, photographs and feature articles.</p> <p>Imports are the amounts charged to your company by a non-resident company for provision of news, photographs and feature articles.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - purchase or sale of exclusive information - fees paid to freelance journalists and freelance photographers

		<p><u>Excluding:</u></p> <ul style="list-style-type: none"> - direct non-bulk subscriptions to news providers, newspapers, periodicals and newspaper databases <i>(to be recorded under Other information services code SI32)</i>
SI32	Other information services	<p>Exports are the amounts charged by your company to a non-resident company for database services such as database design, data storage and distribution.</p> <p>Imports are the amounts charged to your company by a non-resident company database services such as database design, data storage and distribution.</p> <p>Cloud computing services consist of computing, data storage, software, and related IT services accessed remotely over a network, supplied on demand and with measured resource usage.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - Internet search engine services - database management - management and storage of data in cloud - administration and customer management via cloud platform - services by cloud platforms - direct non-bulk subscriptions to news providers, newspapers, periodicals and newspaper databases - library and archive services <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - bulk newspapers and periodicals <i>(does not have to be reported)</i>

Research and development		
Code	Service	Description
SJ111	R&D: provision of customized and non-customized R&D	<p>Research and development covers those services that are associated with research and development in physical science and technology, social sciences and humanities and experimental development of new products and processes. These services are related to providing customized and non-customized research and development services.</p> <p>Exports are the amounts charged by your company to a non-resident company for research and development services.</p> <p>Imports are the amounts charged to your company by a non-resident company for research and development services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - fundamental research: experimental or theoretical research to increase the stock of knowledge - applied research: original research designed for specific practical use - experimental development: discovering or developing of new products and processes, including quality improvement - industrial design <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - market research (<i>to be recorded under Advertising, market research and public opinion polling – code SJ22</i>) - acquisition and sale of proprietary rights arising from R&D (<i>to be recorded under R&D: acquisition and sale of proprietary rights arising from R&D – code SJ112</i>) - licences to reproduce and/or distribute R&D (<i>to be recorded under R&D: licences to reproduce and/or distribute R&D – code SH22</i>) - licensing fees for the use of outcomes of R&D (<i>to be recorded under R&D: licensing fees for the use of outcomes of R&D – code SH21</i>)
SJ12	R&D: technical test and analyses services due to patents	<p>Exports are the amounts charged by your company to a non-resident company for technical test and analysis services due to patents.</p> <p>Imports are the amounts charged to your company by a non-resident company for technical test and analysis services due to patents.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - testing and inspecting all kinds of materials and products (<i>to be recorded under Scientific and other technical services – code SJ313</i>) - certification of consumer goods, cars, planes, factories etc. (<i>to be recorded under Scientific and other technical services – code SJ313</i>) - technical studies and advice (<i>to be recorded under Scientific and other technical services – code SJ313</i>)

SJ112	R&D: acquisition and sale of proprietary rights arising from R&D	<p>Exports are the charged values of the proprietary rights arising from R&D sold by your company to a non-resident company.</p> <p>Imports are the charged values of the proprietary rights arising from R&D acquired by your company from a non-resident company.</p> <p>In these transactions, the ownership is fully transferred to the buyer. Consequently, the buyer is legally recognized as the recipient of the benefits arising from the ownership and bears all associated risks.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - acquisition and sale of patents arising from R&D - acquisition and sale of copyrights on R&D results - acquisition and sale of original designs such as industrial design, graphic design etc. - acquisition and sale of copyrights on industrial blueprints etc. - acquisition and sale of manufacturing and company secrets <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - licensing fees for the use of outcomes of R&D (<i>to be recorded under R&D: licensing fees for the use of outcomes of R&D – code SH21</i>) - licences to reproduce and/or distribute R&D (<i>to be recorded under R&D: licences to reproduce and/or distribute R&D – code SH22</i>) - drafting of rights due to patents and licences (<i>to be recorded under Legal services– code SJ211</i>) - acquisition and sale of proprietary rights on registered trademarks and franchises (<i>to be recorded under Franchises and trademarks: acquisition and sale of proprietary rights – code NPC</i>) - acquisition and sale of proprietary rights on books and other audio-visual and artistic originals (<i>to be recorded under Acquisition and sale of proprietary rights on audio-visual and artistic originals – code SK11Z</i>)
SH22	R&D: licences to reproduce and/or distribute R&D	<p>Exports are the amounts charged by your company to a non-resident company for licences to reproduce and/or distribute the outcomes of research and development.</p> <p>Imports are the amounts charged to your company by a non-resident company for licences to reproduce and/or distribute the outcomes of research and development.</p> <p>Licences to reproduce cover rights to make all forms of permanent or temporary identical copies of the outcomes of research and development for another company or for own use. Licences to distribute cover rights to market physical copies of the outcomes of research and development, rights to distribute and trade.</p> <p>Also covered are distribution rights to import or export inside / outside of the EU of the outcomes of research and development.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - acquisition and sale of proprietary rights arising from R&D (<i>to be recorded under R&D: acquisition and sale of proprietary rights arising from R&D – code SJ112</i>) - licensing fees for the use of outcomes of R&D (<i>to be recorded under R&D: licensing fees for the use of outcomes of R&D – code SH21</i>)

SH21	R&D: licensing fees for the use of outcomes of R&D	<p>Exports are the amounts charged by your company to a non-resident company for licensing fees for the use of outcomes of research and development.</p> <p>Imports are the amounts charged to your company by a non-resident company for licensing fees for the use of outcomes of research and development.</p> <p>Please note: 'Periodic licence' means that the user may, or can, no longer use the outcomes of research and development after expiration of the contract with the R&D supplier. In case of permanent licence, the purchase or sale of the outcomes of research and development itself is an economic asset and should not to be reported.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - acquisition and sale of proprietary rights arising from R&D (<i>to be recorded under R&D: acquisition and sale of proprietary rights arising from R&D – code SJ112</i>) - licences to reproduce and/or distribute R&D (<i>to be recorded under R&D: Licences to reproduce and/or distribute R&D– code SH22</i>) - charges for developing of computer programs (<i>to be recorded under Computer services, excluding ownership rights – code SI2X</i>) - charges for developing of audio-visual products (<i>to be recorded under Audio-visual, artistic and related services, excluding ownership rights – code SK1X</i>)
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Professional and management consulting services		
Code	Service	Description
SJ211	Legal services	<p>Exports are the amounts charged by your company to a non-resident company for providing of legal services.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing of legal services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - drafting of documents and rights with regard to patents and licences - legal advice and representation in connection with judicial and legal procedures - preparation of legal documentation and legal tools - advice on competences - debt recovery services
SJ212	Accounting, auditing, bookkeeping and tax consulting services	<p>Exports are the amounts charged by your company to a non-resident company for providing of accounting, auditing, bookkeeping and tax consulting services.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing of accounting, auditing, bookkeeping and tax consulting services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - recording of commercial transactions - analysis of financial accounts and balances - tax planning and tax advice - assistance with completion of tax documents and other administrative declarations - secretarial and administrative work, stock-taking - payroll services
SJ213	Business and management consulting and public relations services	<p>Exports are the amounts charged by your company to a non-resident company for providing business and management consulting and public relations services.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing of business and management consulting and public relations services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - advice and operational assistance services provided for business policy and strategy - planning, structuring and control of an organization - improving the corporate image and relations with the public and other institutions - management auditing - management fees - market, human resource and production management - project management consulting - charges for general management and overhead costs (for planning, organisation and control) by Dutch parent companies to their non-resident branches or subsidiaries or vice versa - recharged services costs between Dutch parent companies and their non-resident branches or subsidiaries or vice versa to cover overheads or restructurings costs

		<p>Please note: Inter-company services or recharged services between your company and a non-resident parent or subsidiary should be specified as accurately as possible to relevant service codes.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - advertising, market research and public opinion polling (<i>to be recorded under Advertising, market research and public opinion polling – code SJ22</i>)
SJ22	Advertising, market research and public opinion polling	<p>Exports are the amounts charged by your company to a non-resident company for providing of services related to advertising, market research and public opinion polling, exhibitions and congresses.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing of services related to advertising, market research and public opinion polling, exhibitions and congresses.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - design and development of advertisements by advertising agencies - placement of advertisements in the media, purchase and sale of advertising space and time - organisation of exhibitions and congresses - organization of trade fairs - promotion of products - marketing research, telemarketing and opinion polling <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - construction of stands for the purpose of trade fairs (<i>belongs to Construction services abroad by residents - code SE1 or Construction services in the Netherlands by non-residents - code SE2</i>)

Technical, trade-related and other business services		
Code	Service	Description
SJ311	Architectural services	<p>Exports are the amounts charged by your company to a non-resident client for providing of architectural services.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing of architectural services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - urban planning and landscape architecture - provision of advice, studies and reports on landscape architecture - project planning and design - advising, planning, development and design of buildings and landscapes
SJ312	Engineering services	<p>Exports are the amounts charged by your company to a non-resident client for providing of engineering services.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing of engineering services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - design and development of machines, materials, instruments, structures, processes and systems <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - design of drilling rigs and platforms (<i>to be recorded under Services incidental to mining, and oil and gas extraction – code SJ323</i>) - engineering services related to mining, oil and gas extraction (<i>to be recorded under Services incidental to mining, and oil and gas extraction – code SJ323</i>)
SJ313	Scientific and other technical services	<p>Exports are the amounts charged by your company to a non-resident client for providing of scientific and other technical services.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing of scientific and other technical services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - surface surveying and cartography - weather forecasting and meteorological services - scientific and technical consulting services - environmental assessments - environmental and natural resource management consulting - testing and analysis of materials and products - laboratory services - testing and certification of drilling rigs and platforms - inspection and certification of consumer goods, cars, airplanes, factories etc. <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - mining engineering services (<i>to be recorded under Services incidental to mining, and oil and gas extraction – code SJ323</i>) - technical test and analyses services due to maintenance and repair of vehicles (<i>to be recorded under Maintenance and repair services – code SB</i>) - technical test and analyses services due to patents (<i>to be recorded under R&D: technical test and analyses services due to patents – code SJ12</i>)

SJ321	Waste treatment and de-pollution services	<p>Exports are the amounts charged by your company to a non-resident client for providing services related to waste treatment and de-pollution.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing of services related to waste treatment and de-pollution.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - the processing of radioactive and other waste - the decontamination of soil - sewerage, sewage treatment and septic tank cleaning <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - payments to government for acquisition of CO₂ - emission permits (<i>do not have to be reported</i>)
SJ322	Services incidental to agriculture, forestry and fishing	<p>Exports are the amounts charged by your company to a non-resident client for providing of services incidental to agriculture, forestry and fishing.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing services incidental to agriculture, forestry and fishing.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - leasing of agricultural machinery with crew - harvesting - treatment of crops - services incidental to forestry and logging - pest control - animal boarding, animal care and breeding services - services incidental to hunting - services incidental to fishing - veterinary services <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - leasing of agricultural machinery without crew (<i>to be recorded under Operational leasing services – code SJ33</i>)
SJ323	Services incidental to mining, and oil and gas extraction	<p>Exports are the amounts charged by your company to a non-resident client for providing of services incidental to mining, and oil and gas extraction.</p> <p>Import are the amounts charged to your company by a non-resident company for providing of services incidental to mining, and oil and gas extraction.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - services incidental to oil and gas extraction, such as derrick erection, and drilling of oil and gas wells - prospection and exploration of mineral deposits - mining engineering and geologic surveying - designing of drilling rigs and platforms - engineering services related to mining, oil and gas extraction - repair and dismantling services for oil and gas extraction - maintenance and repairs of drilling rigs and platforms

		<p><u>Excluding:</u></p> <ul style="list-style-type: none"> - the testing and certification of drilling rigs and platforms (<i>to be recorded under Scientific and other technical services – code SJ313</i>)
SJ33	Operating leasing services	<p>Exports are the amounts charged by your company to a non-resident company for providing of operating leasing services.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing of operating leasing services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - renting or leasing of residential en non-residential buildings - renting or leasing of stands and locations for exhibitions and congresses - renting or leasing of transport vehicles without crew - renting or leasing of machinery and equipment without operator - renting or leasing of telecommunication equipment without operator - renting or leasing of movable containers - renting or leasing of televisions, radios, video cassette recorders and related equipment and accessories - renting or leasing of furniture and other household appliances - renting or leasing pleasure and leisure equipment <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - financial leasing (<i>does not have to be reported</i>) - renting or leasing of telecommunication lines or capacity (<i>to be recorded under Telecommunications services – code SI1</i>) - renting or leasing of transport vehicles with crew (<i>to be recorded under Transport services: freight transport – code SC12, SC22, SC3B2, SC3C2, SC3D2</i>) - renting or leasing of accommodation and transport vehicles to people travelling abroad (<i>does not have to be reported</i>) - renting or leasing of buildings for embassies (<i>does not have to be reported</i>)
SJ34	Trade-related services	<p>Exports are the amounts charged by your company to a non-resident company for providing trade-related services.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing trade-related services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - commissions or fees to merchants, commodity brokers, commission agents - agent's commissions or auctioneer's fee on sale of goods through vending machines, including Internet auctions <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - agent's fees associated with passenger and freight transport (<i>to be recorded under Transport services: support and auxiliary transport services – code SC13, SC23, SC3B3, SC3C3, SC3D3, SC3G</i>) - services by financial brokers (<i>to be recorded under Financial services (explicitly charged) – code SG1</i>)

		<ul style="list-style-type: none"> - services by tour operators (<i>to be recorded under Other business services n.i.e. – code SJ35</i>) - travel agent's services (<i>to be recorded under Other business services n.i.e. – code SJ35</i>)
SJ35	Other business services n.i.e.	<p>Exports are the amounts charged by your company to a non-resident client for providing of other business services not included elsewhere.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing of other business services not included elsewhere.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - distribution of electricity water, steam, oil and gas where these are separately recorded from transmission - recruitment and placement of personnel - call centre services - credit card reporting services - tour operator services - travel agent's services - security and investigative services - translation and interpretation services - cleaning of buildings on the inside - real estate management and brokerage services - publishing services <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - cleaning of buildings on the outside (<i>to be recorded under Construction services– code SE1 of SE2</i>)

Personal, cultural and recreational services		
Code	Service	Description
SK1X	Audio-visual, artistic and related services, excluding ownership rights	<p>Exports are the amounts charged by your company to a non-resident company or person for providing of audio-visual, artistic and related services.</p> <p>Imports are the amounts charged to your company by a non-resident company or person for providing of audio-visual, artistic and related services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - services provided by actors, musicians, authors, composers and sculptures - services related to performances by artists (theatre performances, operas, musicals, circuses etc.) - live presentations and promotions - services related to sports events - services related to recording of live performances - services related to the production of radio and television programs, movies and other audio-visual products - fees for access to encrypted television channels through cable and satellite - renting of audio-visual products on CD, DVD, etc. - downloading films, music, books, etc. - (live) streaming <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - purchase and sale of audio-visual and related products on storage devices that convey perpetual use (<i>does not have to be reported</i>) - licences to reproduce and/or distribute audio-visual products (<i>to be recorded under Audio-visual and artistic originals: licences to reproduce and/or distribute audio-visual, artistic and related products – code SH4</i>) - charges for broadcasting of events (<i>to be recorded under Audio-visual and artistic originals: licences to reproduce and/or distribute audio-visual, artistic and related products – code SH4</i>) - charges for reproduction and/or distribution of original works by artists, composers, artists and authors, such as translation rights (<i>to be recorded under Audio-visual and artistic originals: licences to reproduce and/or distribute audio-visual, artistic and related products – code SH4</i>) - downloading of games and software (<i>to be recorded under Computer services, excluding ownership rights – code SI2X</i>) - acquisition and sale of film, music, books, games etc. on CD, DVD or other storage devices (<i>does not have to be reported</i>)

SK11Z	Acquisition and sale of proprietary rights on audio-visual and artistic originals	<p>Exports are the charged values of the proprietary rights on audio-visual and artistic originals sold by your company to a non-resident company.</p> <p>Imports are the charged values of the proprietary rights on audio-visual and artistic originals acquired by your company from a non-resident company.</p> <p>In these transactions, the ownership is fully transferred to the buyer. Consequently, the buyer is legally recognized as the recipient of the benefits arising from the ownership and bears all associated risks.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - acquisition and sale of radio and television broadcasts, music, film and video recordings - acquisition and sale of original works by artists, authors, composers, painters etc.
SH4	Licences to reproduce and/or distribute audio-visual, artistic and related products	<p>Exports are the amounts charged by your company to a non-resident company or person for licences to reproduce and/or distribute audio-visual, artistic and related products.</p> <p>Imports are the amounts charged to your company by a non-resident company for licences to reproduce and/or distribute audio-visual, artistic and related products.</p> <p>Licences to reproduce cover rights to make all forms of permanent or temporary identical copies of audio-visual, artistic and related products for another company or for own use. Licences to distribute cover rights to market physical copies of audio-visual, artistic and related products, rights to distribute and trade.</p> <p>Also covered are distribution rights to import or export inside / outside of the EU audio-visual, artistic and related products.</p> <p><u>Including reproduction and/or distribution of:</u></p> <ul style="list-style-type: none"> - radio and television broadcasts, music, film and video-recordings - original works by artists, authors, composers, painters etc.
SK11Y	Licensing fees on audio-visual and artistic products	<p>Exports are the amounts charged by your company to a non-resident company or person for periodic licences on audio-visual and artistic products designed for a specific user or mass produced audio-visual and artistic products to download or on CD or other storage devices..</p> <p>Imports are the amounts charged to your company by a non-resident company for periodic licences on audio-visual and artistic products designed for a specific user or mass produced audio-visual and artistic products to download or on CD or storage devices.</p> <p>Please note: 'Periodic licence' means that the user may, or can, no longer use the audio-visual and artistic products after expiration of the contract with the supplier.</p> <p>In case of permanent licence, the purchase or sale of the audio-visual and artistic products itself is an economic asset and should not to be reported.</p>
SK21	Health services	<p>Exports are the amounts charged by your company to a non-resident company or person for providing health care related services.</p> <p>Imports are the amounts charged to your company by a non-resident company or person for</p>

		<p>providing health care related services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - services by non-resident (para)medical practitioners and hospitals provided in the Netherlands - services by non-resident medical laboratories provided in the Netherlands - providing online medical advice <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - health care services provided to Dutch residents during their stay abroad (<i>does not have to be reported</i>) - health care services provided to non-residents during their stay in the Netherlands (<i>does not have to be reported</i>)
SK22	Education services	<p>Exports are the amounts charged by your company to a non-resident company or person for providing education-related services.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing education-related services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - courses taught abroad by Dutch teachers - courses taught in the Netherlands by non-resident teachers - long distance learning (via satellite, television or the Internet) <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - courses taught to Dutch residents during their stay abroad (<i>does not have to be reported</i>) - courses taught to non-residents during their stay in the Netherlands (<i>does not have to be reported</i>)
SK23	Heritage and recreational services	<p>Exports are the amounts charged by your company to a non-resident company or person for providing heritage and recreational services.</p> <p>Import are the amounts charged to your company by a non-resident company for providing heritage and recreational services.</p> <p><u>Including:</u></p> <ul style="list-style-type: none"> - services by non-resident museums and other cultural institutions provided in the Netherlands - services by Dutch museums and other cultural institutions provided abroad - services associated with organising lotteries and gambling - the charges and fees of athletes - participation fees and contributions by sports organisations
SK24	Other personal services	<p>Exports are the amounts charged by your company to a non-resident company or person for providing other personal services.</p> <p>Imports are the amounts charged to your company by a non-resident company for providing</p>

		<p>other personal services.</p> <p><u><i>Including:</i></u></p> <ul style="list-style-type: none"> - social work - contributions to business associations - household services
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Merchanting trade and trade from Dutch custom warehouses

Code	Service	Description
GTX	Merchanting: purchase and sale of goods	<p>Merchanting is when your company purchases goods from a non-resident company and subsequently resells these goods to another non-resident company. The goods purchased and resold do not cross the Dutch border.</p> <p>Exports: refers to the sales value of the goods under merchanting charged by your company to a non-resident company.</p> <p>Imports: refers to the purchase value of the goods under merchanting charged by a non-resident company to your company.</p> <p>Please note: In the case of transit trade, your company must report both purchases and sales of goods. Reporting only purchase or sale of goods is not allowed. You have to report the purchase of goods under merchanting (as imports) in the quarter these goods are resold (as exports) even if the actual purchase occurs in a previous quarter.</p> <p>Goods under merchanting do not undergo any substantial processing between the moment of purchase and reselling. Goods purchased that do undergo substantial processing before being sold are not considered as goods under merchanting and do not have to be reported as either imports or exports. This is also known as ABC-trade of transit trade.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - freight transport services (to be recorded under Freight transport – code SC12, SC22, SC3B2, SC3C2, SC3D2) - freight insurance services (to be recorded under Freight insurance: premiums and claims - code SF12Y, SF12Z) <p>Transit trade chart:</p> <pre> graph TD B[Country B producer] -- Physical --> C[Country C purchaser] B -. Ownership .-> A[Country A merchant] C -. Ownership .-> A A -- Cash --> B A -- Cash --> C </pre> <p>The chart illustrates the flow of goods, ownership, and cash in a transit trade scenario. It involves three entities: Country B producer, Country C purchaser, and Country A merchant. The physical movement of goods is shown by a solid arrow from Country B producer to Country C purchaser. Ownership of goods is shown by dotted arrows from both Country B producer and Country C purchaser to Country A merchant. Cash flow is shown by solid arrows from Country A merchant to both Country B producer (labeled 80) and Country C purchaser (labeled 100).</p>

GEX	Dutch custom warehouses: purchase and sale of goods	<p>The purchase and sale of goods from Dutch custom warehouses is when your company purchases goods from a non-resident company and stores these goods in a Dutch custom warehouse till the moment they are resold to another non-resident company. It only refers to goods that are stored in Dutch warehouses under T1 (non-Union goods) state. These goods leave the Netherlands without having been cleared in the Netherlands.</p> <p>Exports: refers to the sales value of the custom warehouse goods charged by your company to a non-resident company.</p> <p>Imports: refers to the purchase value of the custom warehouse goods charged to your company by a non-resident company.</p> <p>Please note: In the case of trade via Dutch bonded warehouses, your company should report both purchase and sale of goods. Reporting only purchase or sale of goods is not allowed. You have to report the purchase of goods from custom warehouse (as imports) in the quarter these goods are resold (as exports) even if the actual purchase occurs in a previous quarter.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> - goods cleared by customs from a customs warehouse in the Netherlands (<i>do not have to be reported</i>) - freight transport services (<i>to be recorded under Freight transport – code SC12, SC22, SC3B2, SC3C2, SC3D2</i>) - freight insurance services (<i>to be recorded under Freight insurance: premiums and claims - code SF12Y, SF12Z</i>)
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3.6 Country codes according to Eurostat Vademecum 2022

Alphabetical list of countries and territories

1C	International Monetary Fund
4A	European Union institutions (excluding ECB and ESM)
4C	European Investment Bank
4F	European Central Bank (ECB) 4M Single Resolution Board
4S	European Stability Mechanism (ESM)
9A	Other international organizations (excluding European Union institutions)
9A	Horizon Europe
Z1	trade in services with the EU countries
Z2	trade in services with non-EU countries
Z8	Unknown country for merchanting

A		SH	Ascension Island
AE	Abu Dhabi	NZ	Auckland
TF	Adélie Land	PF	Austral Islands
PG	Admiralty Islands	AU	Australia
AF	Afghanistan	AT	Austria
MU	Agalega Islands	AZ	Azerbaijan
AE	Ajman	PT	Azores
FI	Åland Islands		
AL	Albania	B	
SC	Aldabra	BS	Bahamas
DZ	Algeria	BH	Bahrain
WF	Alofi Island	UM	Baker Island
SC	Alphonse	ES	Balearic Islands
AS	American Samoa	BD	Bangladesh
IN	Amindivi Island	BB	Barbados
SC	Amirante Islands	FR	Basse Terre
TF	Amsterdam Island	BY	Belarus
IN	Andaman Islands	BE	Belgium
AD	Andorra	BZ	Belize
AO	Angola	BJ	Benin
AI	Anguilla	BM	Bermuda
KM	Anjouan	BQ	BES Islands
AQ	Antartica	BT	Bhutan
AG	Antigua and Barbuda	SC	Bijoutier
NZ	Antipodes	SC	Bird and Denis
AR	Argentina	MM	Burma (Myanmar)
AM	Armenia	PG	Bismarck Archipelago
AW	Aruba	BI	Burundi

BO	Bolivia	CR	Costa Rica
BQ	Bonaire	HR	Croatia
BA	Bosnia and Herzegovina	TF	Crozet Archipelago
BW	Botswana	CU	Cuba
PG	Bougainville	CW	Curaçao
NZ	Bounty Islands	CY	Cyprus
BV	Bouvet Island	CZ	Czech Republic
BR	Brazil		
IO	British Indian Ocean Territory	D	
BN	Brunei	PG	d'Entrecasteaux Islands
PG	Buka	DK	Denmark
BG	Bulgaria	FR	Désirade
BF	Burkina Faso	DJ	Djibouti
CH	Büdingen	DM	Dominica
CH	Büttenhardter Höfe	DO	Dominican Republic
		AE	Dubai
C		PN	Ducie
AO	Cabinda		
KH	Cambodia	E	
CM	Cameroon	MY	Eastern Malaysia
NZ	Campbell Island	EC	Ecuador
CA	Canada	EG	Egypt
ES	Canary Islands	SV	El Salvador
PA	Canal zone (former)	TL	Exclave of Oecussi
CV	Cape Verde	GQ	Equatorial Guinea
MU	Cargados Carajos Shoals	ER	Eritrea
FM	Caroline Islands	EE	Estonia
KY	Cayman Islands	ET	Ethiopia
CF	Central African Republic	SZ	Eswatini
ES	Ceuta		
IO	Chagos Archipelago	F	
TD	Chad	FO	Faroe Islands
NZ	Chatham Islands	FK	Falkland Islands
CL	Chile	SC	Farquhar Islands and Desroches
CN	China	FJ	Fiji
SB	Choiseul	FI	Finland
CX	Christmas Island	FR	France
FM	Chuuk	TF	French Southern and Antarctic Lands
PF	Clipperton Island	FR	French Guiana
CC	Cocos Islands	PF	French Polynesia
SC	Coëtivy Island	SC	Frégate
CO	Colombia	AE	Fujairah
KM	Comoros		
CG	Congo	G	
CD	Congo, Democratic Republic of	GA	Gabon
CK	Cook Islands	EC	Galápagos Islands
NI	Corn Islands	GM	Gambia
SC	Cosmoledo Islands	PF	Gambier Islands
		PS	Gaza Strip

GE	Georgia	UM	Johnston Atoll
DE	Germany	JO	Jordan Jungholz
GH	Ghana		
GI	Gibraltar	K	
SH	Gough	YE	Kamaran Island
KM	Grande Comore	KZ	Kazakhstan
FR	Grande-Terre	CC	Keeling Islands
PG	Green	KE	Kenya
GD	Grenada	TF	Kerguelén Islands
GR	Greece	NZ	Kermadec Islands
GL	Greenland	UM	Kingman Reef
GB	Great Britain	TW	Kinmen
SB	Guadalcanal	KG	Kyrgyz, Republic
FR	Guadeloupe	KI	Kiribati
GU	Guam	KW	Kuwait
GT	Guatemala	KP	Korea (Noord Korea)
GG	Guernsey	KR	Korea, Republic of (South Korea)
GN	Guinea	XK	Kosovo
GW	Guinea-Bissau	FM	Kosrae
GY	Guyana	OM	Kuria Muria Islands
H		L	
HT	Haiti	MY	Labuan
HM	Heard Island and McDonald Islands	IN	Laccadive Island
DE	Helgoland	LA	Lao People's Democratic Republic
PN	Henderson	PG	Lavongai
HN	Honduras	FR	Les Saintes
HU	Hungary	LS	Lesotho
HK	Hong Kong	LV	Latvia
UM	Howland	LB	Lebanon
		LR	Liberia
I		LY	Libya
IE	Ireland	LI	Liechtenstein
IS	Iceland	NC	Lifou
FR	Iles de la Petite Terre	LT	Lithuania
SH	Inaccessible	PG	Louisiade Archipelago
IN	India	NC	Loyalty Islands
ID	Indonesia	LU	Luxembourg
IQ	Iraq		
IR	Iran, Islamic Republic of	M	
IL	Israel	MO	Macao
IT	Italy	MG	Madagascar
CI	Ivory Coast	PT	Madeira
		SC	Mahé
J		SB	Malaita
JM	Jamaica	MW	Malawi
JP	Japan	MV	Maldives
UM	Jarvis Island		
JE	Jersey		

MY	Malaysia
ML	Mali
MT	Malta
FK	Malvinas
IM	Man (Isle of)
NC	Maré
FR	Marie Galante
SC	Marmelles and Récifes
MA	Morocco
PF	Marquesas Islands
MH	Marshall Islands
FR	Martinique
TW	Matsu
MR	Mauritania
MU	Mauritius
FR	Mayotte
ES	Melilla
MX	Mexico
FM	Micronesia, Federated States of
UM	Midway
IN	Minicoy Island
DE	Mittelberg
KM	Mohéli
MD	Moldova, Republic of
FR	Monaco
MN	Mongolia
ME	Montenegro
MS	Montserrat
MZ	Mozambique
MM	Myanmar

N

NA	Namibia
NR	Nauru
US	Navassa
NP	Nepal
PG	New Britain
PG	New Ireland
NI	Nicaragua
IN	Nicobar Islands
NC	New Caledonia
NZ	New Zealand
NE	Niger
NG	Nigeria
SH	Nightingale
NU	Niue
MP	Northern Mariana Islands
PG	Northern Solomon Islands
VC	Northern Grenadine Islands

GB	Northern Ireland
MK	North Macedonia
NO	Norway
NF	Norfolk

O

PN	Oeno Islands
OM	Oman
NC	Ouvéa
PS	Occupied Palestinian territory

P

PK	Pakistan
PW	Palau
UM	Palmyra Atoll
PA	Panama
PG	Papua New Guinea
PY	Paraguay
TZ	Pemba
TW	Penghu
MY	Peninsular Malaysia
YE	Perim
PE	Peru
PH	Philippines
PN	Pitcairn
SC	Plate
FM	Pohnpei
PL	Poland
PT	Portugal
SC	Praslin (including La Digue)
SC	Providence
US	Puerto Rico

Q

QA	Qatar
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R

AE	Ras al Khaimah
FR	Réunion
MU	Rodrigues Islands
RO	Romania
AQ	Ross Dependency
RU	Russian Federation
RW	Rwanda

S

BQ	Saba
MY	Sabah

FR	Saint Barthélemy	SR	Suriname
KN	Saint Kitts and Nevis	HN	Swan Islands
LC	Saint Lucia	SE	Sweden
MU	Saint Brandon Islands	CH	Switzerland
SH	Saint Helena	SY	Syrian Arab Republic
FR	Saint-Pierre and Miquelon		
SC	Saint Pierre (Praslin)	T	
TF	Saint Paul Islands	TJ	Tajikistan
VC	Saint Vincent and Grenadnes	PF	Tahiti
SB	San Cristobal	TW	Taiwan
WS	Samoa	TZ	Tanganyika
SB	Santa Isabel	TZ	Tanzania, United Republic of
SM	San Marino	TH	Thailand
ST	Sao Tome and Principe	TL	Timor-Leste
MY	Sarawak	TG	Togo
SA	Saudi Arabia	TK	Tokelau
TF	Scattered French Islands in the Indian Ocean	TO	Tonga
SN	Senegal	TT	Trinidad and Tobago
RS	Serbia	SH	Tristan da Cunha
SC	Seychelles	PG	Trobriand Islands
AE	Sharjah	PF	Tuamotu Islands
SL	Sierra Leone	TN	Tunisia
IN	Sikkim	TR	Turkey
SC	Silhouette	TM	Turkmenistan
SG	Singapore	TC	Turks and Caicos Islands
BQ	Saint Eustatius	TV	Tuvalu
FR	Saint Martin (French part)		
SX	Saint Maarten (Dutch part)	U	
SI	Slovenia	UG	Uganda
SK	Slovakia	UA	Ukraine
NZ	Snares Islands	AE	Umm al Qaiwain
PF	Society Islands	AE	United Arab Emirates
YE	Socotra and associated islands	GB	United Kingdom
SB	Solomon Islands	US	United States
SO	Somalia	UM	United States Minor Outlying Islands
ZA	South Africa	UY	Uruguay
GS	South Georgia and South Sandwich Islands	UZ	Uzbekistan
GD	Southern Grenadines Islands		
SB	South Solomon Islands	V	
SS	South Sudan	VU	Vanuatu
ES	Spain	VA	Vatican City
LK	Sri Lanka	VE	Venezuela
SC	St. François Islands	VN	Vietnam
SH	Stoltenhoff Island	VG	Virgin Islands (British)
NO	Svalbard and Jan Mayen	VI	Virgin Islands (US)
SD	Sudan		
		W	
		UM	Wake

WF Wallis and Fortuna
MA Western Sahara
PG Woodlark and associated
islands

Y

FM Yap
YE Yemen

Z

ZM Zambia
TZ Zanzibar Island
ZW Zimbabwe

