



Centraal Bureau  
voor de Statistiek

**Manual**

# **International trade in services**

**Version 2026**

# Table of Content

<b>1</b>	<b>Introduction</b>	<b>5</b>
1.1	Who has to report	5
1.2	Obligation	5
1.3	Responsibility	5
1.4	Reporting period	5
1.5	Deadline	5
1.6	International services, merchanting trade and trade from Dutch custom warehouses	5
1.7	What is required to be reported	6
<b>2</b>	<b>Data delivery</b>	<b>7</b>
2.1	Manual data entry	7
2.2	Import of data	7
2.3	Imports and exports of trade in services within and outside the European Union	7
2.4	Import and export of trade in services by country	7
2.5	Questions about reporting data	7
<b>3</b>	<b>Explanation of services, merchanting trade and trade from Dutch custom warehouses</b>	<b>8</b>
3.1	Key definitions	8
3.2	Where can you find information relevant for this survey in your business accounts?	9
3.3	Which data from your business accounts can you use for this survey?	9
3.4	Classification of services, merchanting trade and trade from Dutch custom warehouses	10
3.5	Explanation of services, merchanting trade and trade from Dutch custom warehouses	13
	<b><i>Manufacturing services</i></b>	<b>13</b>
	<b><i>Maintenance and repair services</i></b>	<b>14</b>
	<b><i>Transport services</i></b>	<b>15</b>
	Sea transport: passenger transport	15
	Sea transport: freight transport	15
	Sea transport: supporting and auxiliary transport services	16
	Air transport: passenger transport	16
	Air transport: freight transport	17
	Air transport: Supporting and auxiliary transport services	17
	Space transport	18
	Rail transport: passenger transport	18
	Rail transport: freight transport	19
	Rail transport: supporting and auxiliary transport services	19
	Road transport: passenger transport	20
	Road transport: freight transport	20
	Road transport: supporting and auxiliary transport services	21
	Inland waterway transport: passenger transport	21
	Inland waterway transport: freight transport	22
	Inland waterway transport: supporting and auxiliary transport services	22
	Pipeline transport	23
	Electricity transmission	23
	Other supporting and auxiliary transport services	24
	Postal and courier services	24
	<b><i>Construction services</i></b>	<b>25</b>
	Construction abroad by residents	25
	Construction in the Netherlands by non- residents	25
	<b><i>Insurance: premiums and claims</i></b>	<b>27</b>
	Life insurance: premiums	27

Life insurance: claims	27
Freight insurance: premiums	27
Freight insurance: claims	27
Other direct insurance: premiums	28
Other direct insurance: claims	28
Reinsurance: premiums	28
Reinsurance: claims	29
Pension insurance: premiums	29
Pension insurance: claims	29
Auxiliary insurance services	29
<b>Financial services</b>	<b>30</b>
Financial services (explicitly charged)	30
<b>Franchises and trademarks</b>	<b>31</b>
Franchises and trademarks: acquisition and sale of proprietary rights	31
Franchises and trademarks: licences to reproduce and/or distribute	31
Franchises and trademarks: licensing fees	31
<b>Telecommunications, computer and information services</b>	<b>32</b>
Telecommunications services	32
Computer services, excluding ownership rights	32
Computer software originals: acquisition and sale of proprietary rights	33
Computer software originals: licences to reproduce and/or distribute	33
Computer software originals: licensing fees	34
News agency services	34
Other information services	35
<b>Research and development</b>	<b>36</b>
R&D: provision of customized and non- customized R&D	36
R&D: technical test and analyses services due to patents	36
R&D: acquisition and sale of proprietary rights arising from R&D	37
R&D: licences to reproduce and/or distribute R&D	37
R&D: licensing fees for the use of outcomes of R&D	38
<b>Professional and management consulting services</b>	<b>39</b>
Legal services	39
Accounting, auditing, bookkeeping and tax consulting services	39
Business and management consulting and public relations services	39
Advertising, market research and public opinion polling	40
<b>Technical, trade-related and other business services</b>	<b>41</b>
Architectural services	41
Engineering services	41
Scientific and other technical services	41
Waste treatment and de-pollution services	42
Services incidental to agriculture, forestry and fishing	42
Services incidental to mining, and oil and gas extraction	42
Operating leasing services	43
Trade-related services	43
Other business services n.i.e.	44
<b>Personal, cultural and recreational services</b>	<b>45</b>
Audio-visual, artistic and related services, excluding ownership rights	45
Acquisition and sale of proprietary rights on audio-visual and artistic originals	46
Licences to reproduce and/or distribute audio-visual, artistic and related products	46
Licensing fees on audio- visual and artistic products	46
Health services	46
Education services	47
Heritage and recreational services	47
Other personal services	47
<b>Merchanting trade and trade from Dutch custom warehouses</b>	<b>49</b>
Merchanting: purchase and sale of goods	49

	Dutch custom warehouses: purchase and sale of goods	50
3.6	Country codes according to Eurostat Vademecum 2025	51
	Alphabetical list of countries and territories	51

# 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. 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](mailto:contactcenter@cbs.nl). For *content related questions*, please contact the staff of International Trade in Services at: [InternationaleHandelInDiensten@cbs.nl](mailto: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, **excluding** VAT. 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, (in case your company holds risks and rewards for the purchased 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 including codes for 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><b>Exports</b> 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><b>Imports</b> 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"> <li>- processing of food, beverages and tobacco</li> <li>- processing of textiles, clothing and leather</li> <li>- processing of wood and paper</li> <li>- processing and refining of gas, oil and pharmaceutical products</li> <li>- processing of rubber, plastic and other raw materials</li> <li>- processing of fabricated metal products, machinery and equipment</li> <li>- processing of electronics</li> <li>- processing of aircraft, ships and other means of transport</li> <li>- (re) packaging of goods</li> <li>- tagging and labelling</li> <li>- printing of books and leaflets</li> <li>- manufacturing services between related enterprises</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- assembling of prefabricated constructions (<i>to be recorded under Construction services – code SE1 or SE2</i>)</li> <li>- 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>)</li> <li>- 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>)</li> <li>- processing of (radioactive) waste (<i>to be recorded under Waste treatment and de-pollution services - code SJ32</i>)</li> </ul>

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><b>Exports</b> 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><b>Imports</b> 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"> <li>- maintenance and repair of vehicles</li> <li>- maintenance and repair of telephone networks, transmission equipment and satellites</li> <li>- technical maintenance and repair</li> <li>- maintenance and repair of electronics and medical equipment</li> <li>- maintenance and repair of industrial equipment, machinery and manufacturing equipment</li> <li>- maintenance and repair of furniture and musical instruments</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- maintenance and repair of buildings (to be recorded under Construction services – code SE1 or SE2)</li> <li>- maintenance and repair of airport and railway facilities (to be recorded under Construction services – code SE1 or SE2)</li> <li>- maintenance and repair of computers and networks (to be recorded under Computer services, excluding ownership rights – code SI2X)</li> <li>- maintenance and repair of drilling rigs and oil rigs (to be recorded under Services incidental to mining, and oil and gas extraction – code SJ323)</li> <li>- cleaning of vehicles (to be recorded under Transport services: other supporting, auxiliary and transport services – code SC13, SC23, SC3B3, SC3C3, SC3D3, SC3G)</li> <li>- cleaning of buildings on the outside (to be recorded under Construction services – code SE1 of SE2)</li> <li>- cleaning of buildings on the inside (to be recorded under Other business services n.i.e. – code SJ35)</li> </ul>

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

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

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

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

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

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

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

		<ul style="list-style-type: none"> <li>- transport of passenger baggage</li> <li>- renting/leasing inland vessels <b>with</b> crew</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- transport of non-resident passengers within the Netherlands (<i>does not have to be reported</i>)</li> <li>- transport of Dutch passengers during their stay outside the Netherlands (<i>does not have to be reported</i>)</li> <li>- trips outside their country of origin by travellers staying abroad (<i>does not have to be reported</i>)</li> <li>- renting/leasing of inland vessels <b>without</b> crew (<i>to be recorded under Operating leasing services – code SJ33</i>)</li> <li>- financial leasing of inland vessels (<i>does not have to be reported</i>)</li> <li>- purchase and sale of fuel and supplies (<i>does not have to be reported</i>)</li> </ul>
<b>SC3D2</b>	<b>Inland waterway transport: freight transport</b>	<p>Transport of freight over inland waterways.</p> <p><b>Exports</b> are the amounts charged by your company to a non-resident client for transport of freight by inland waterway.</p> <p><b>Imports</b> 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"> <li>- towing services for transporting oil rigs, floating cranes and dredging vessels</li> <li>- cabotage by inland vessel</li> <li>- container transport by inland vessel</li> <li>- post and package transport on behalf of post and courier services</li> <li>- renting/leasing inland vessels <b>with</b> crew</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- renting/leasing movable containers (<i>recorded under Operating leasing services – code SJ33</i>)</li> <li>- renting/leasing of immovable containers for storage of goods (<i>recorded under Inland waterway transport: other supporting, auxiliary and transport services – code SC3D3</i>)</li> <li>- post and package transport by post and courier services <b>themselves</b> (<i>recorded under Postal and courier services– code SC4</i>)</li> <li>- renting/leasing of inland vessels <b>without</b> crew (<i>recording under Operating leasing services – code SJ33</i>)</li> <li>- financial leasing of inland vessels (<i>does not have to be reported</i>)</li> <li>- purchase and sale of fuel and supplies (<i>does not have to be reported</i>)</li> <li>- freight insurance against theft, damage or loss of freight (<i>to be recorded under Freight insurance: premiums or claims– code SF12Y and SF12Z</i>)</li> <li>- insurance of vehicles used for transport of goods (<i>to be recorded under Other direct insurance: premiums or claims – code SF13Y and SF13Z</i>)</li> </ul>
<b>SC3D3</b>	<b>Inland waterway transport: supporting and auxiliary transport services</b>	<p><b>Exports</b> 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><b>Imports</b> 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"> <li>- cargo handling</li> <li>- storage of freight</li> <li>- renting/leasing storage facilities (also immovable containers and tanks for storage of goods)</li> <li>- packaging/repackaging goods by transport company</li> <li>- towing, pilotage and navigational aid</li> <li>- operational services by harbour or port related companies</li> <li>- cleaning of inland vessels</li> <li>- salvage and rescue operations</li> <li>- agents' fees associated with passenger and freight transport (e.g., freight forwarding and brokerage services)</li> <li>- bridges, tunnels, ferry services and toll fee</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- repair of port facilities (<i>to be reported under Construction services – code SE1 or SE2</i>)</li> <li>- maintenance and repair services on inland vessels (<i>to be reported under Maintenance and repair services – code SB</i>)</li> <li>- purchase and sale of fuel and supplies (<i>does not have to be reported</i>)</li> </ul>
SC3E	Pipeline transport	<p><b>Exports</b> 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><b>Imports</b> 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"> <li>- 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>)</li> <li>- value of goods transported (<i>does not have to be reported</i>)</li> </ul>
SC3F	Electricity transmission	<p><b>Exports</b> are the amounts charged by your company to a non-resident client for electricity transmission.</p> <p><b>Imports</b> 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"> <li>- 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>)</li> <li>- financial intermediation fees associated with trading electricity on the electricity market (<i>to be recorded under Financial services (explicitly charged)- code SG1</i>)</li> <li>- value of goods transported (<i>does not have to be reported</i>)</li> </ul>

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

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

		<p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- 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></li> <li>- maintenance and repair of machinery and telephone networks <i>(to be recorded under Maintenance and repair services – code SB)</i></li> <li>- maintenance and repair of transportation <i>(to be recorded under Maintenance and repair - code SB)</i></li> <li>- 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></li> <li>- cleaning of polluted soil <i>(to be recorded under Waste treatment and de-pollution services – code SJ321)</i></li> <li>- construction of vessels and aircrafts <i>(does <b>not</b> have to be reported)</i></li> </ul> <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><b>Exports</b> are the life insurance premiums <b>received</b> by your insurance company from a non-resident policyholder or company.</p> <p><b>Imports</b> are the life insurance premiums <b>paid</b> by your company to a non-resident insurance company.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- term life insurance premiums (<i>to be recorded under Other direct insurance: premiums – code SF13Y</i>)</li> <li>- reinsurance premiums (<i>to be recorded under Reinsurance: premiums – code SF2Y</i>)</li> </ul>
SF11Z	Life insurance: claims	<p><b>Exports</b> are the life insurance claims <b>received</b> by your company from a non-resident insurance company.</p> <p><b>Imports</b> are the life insurance claims <b>paid</b> by your insurance company to a non-resident policyholder or company.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- term life insurance claims (<i>to be recorded under Other direct insurance: claims – code SF13Z</i>)</li> <li>- reinsurance claims (<i>to be recorded under Reinsurance: claims – code SF2Y</i>)</li> </ul>
SF12Y	Freight insurance: premiums	<p><b>Exports</b> are the premiums <b>received</b> by your insurance company from a non-resident policyholder or company for insurance against theft, damage or loss of transported goods.</p> <p><b>Imports</b> are the premiums <b>paid</b> 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"> <li>- 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>)</li> <li>- reinsurance premiums (<i>to be recorded under Reinsurance: premiums – code SF2Y</i>)</li> </ul>
SF12Z	Freight insurance: claims	<p><b>Exports</b> are the claims <b>received</b> by your company from a non-resident insurance company for insurance against theft, damage or loss of transported goods.</p> <p><b>Imports</b> are the claims <b>paid</b> 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"> <li>- 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>)</li> <li>- reinsurance claims (<i>to be recorded under Reinsurance: claims – code SF2Y</i>)</li> </ul>

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

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

Financial services		
Code	Service	Description
SG1	Financial services (explicitly charged)	<p><b>Exports</b> are the explicitly charged amounts by your company to a non-resident company for providing of financial services.</p> <p><b>Imports</b> 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"> <li>- letters and lines of credit, factoring, clearing</li> <li>- financial asset management, collective investments, pensions and portfolio management</li> <li>- underwriting, placement of issues</li> <li>- providing all types of financial advice, e.g. mergers, takeovers and financial restructuring</li> <li>- financial intermediation</li> <li>- exchanging currencies and financial leasing</li> <li>- financial services by post offices</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- interest paid or received, the value of credit, financial leasing etc. (<i>does not have to be reported</i>)</li> <li>- shares and dividends (<i>does not have to be reported</i>)</li> <li>- insurance services (<i>to be recorded under Insurance: premiums and claims – code SF11Y, SF11Z, SF12Y, SF12Z, SF13Y, SF13Z, SF2Y, SF2Z, SF41Y, SF41Z</i>)</li> <li>- payments to government for acquisition of CO<sub>2</sub> - emission permits (<i>do not have to be reported</i>)</li> <li>- the value of the traded CO<sub>2</sub> - emission permits and futures contracts (<i>do not have to be reported</i>)</li> <li>- auxiliary insurance services (<i>to be recorded under Auxiliary insurance services – code SF3</i>)</li> <li>- non-financial advice by banks (<i>to be recorded under Accounting, auditing, bookkeeping and tax consulting services – code SJ212</i>)</li> </ul>

## Franchises and trademarks

Code	Service	Description
<b>NPC</b>	<b>Franchises and trademarks: acquisition and sale of proprietary rights</b>	<p><b>Exports</b> are the charged value of the proprietary rights for franchises and trademarks sold by your company to a non-resident company.</p> <p><b>Imports</b> 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"> <li>- change of economic ownership of whole franchise right (including name, logo, inventory and so on)</li> <li>- change of economic ownership of whole intellectual property right on logos, designs, or trade name registered as a trademark</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- 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>)</li> </ul>
<b>SH13</b>	<b>Franchises and trademarks: licences to reproduce and/or distribute</b>	<p><b>Exports</b> 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><b>Imports</b> 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"> <li>- 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>)</li> <li>- 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>)</li> </ul>
<b>SH12</b>	<b>Franchises and trademarks: licensing fees</b>	<p><b>Exports</b> are the amounts charged by your company to a non-resident company for the licences to use trademarks and franchises.</p> <p><b>Imports</b> 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"> <li>- 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>)</li> </ul>

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

		<p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- licensing fees for customized software (<i>to be recorded under Computer software originals: licensing fees – code SI21Y</i>)</li> <li>- <b>periodic</b> 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>)</li> <li>- 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>)</li> <li>- 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>)</li> <li>- purchase and sale of computer software not designed for a specific user (i.e. mass production) on CD or other storage devices that convey <b>perpetual use</b> (<i>does not have to be reported</i>)</li> <li>- computer training not designed for a specific user (<i>to be recorded under Education services – code SK22</i>)</li> </ul>
<b>SI21Z</b>	<b>Computer software originals: acquisition and sale of proprietary rights</b>	<p><b>Exports</b> are the charged values of the proprietary rights on software originals and applications sold by your company to a non-resident company.</p> <p><b>Imports</b> 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"> <li>- 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>)</li> <li>- licensing fees for customized software (<i>to be recorded under Computer software originals: licensing fees – code SI21Y</i>)</li> <li>- <b>periodic</b> 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>)</li> <li>- acquisition and sale of computer software not designed for a specific user (i.e. mass production) on CD or other storage devices that convey <b>perpetual use</b> (<i>does not have to be reported</i>)</li> </ul>
<b>SH3</b>	<b>Computer software originals: licences to reproduce and/or distribute</b>	<p><b>Exports</b> 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><b>Imports</b> 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 <b>reproduce</b> 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 <b>distribute</b> 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"> <li>- acquisition and sale of computer software not designed for a specific user (i.e. mass production) on CD or other storage devices that convey <b>perpetual use</b> (<i>does not have to be reported</i>)</li> <li>- <b>periodic</b> 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>)</li> <li>- licensing fees for customized software (<i>to be recorded under Computer software originals: licensing fees – code SI21Y</i>)</li> <li>- 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>)</li> </ul>
<b>SI21Y</b>	<b>Computer software originals: licensing fees</b>	<p><b>Exports</b> are the amounts charged by your company to a non-resident company or person for <b>periodic</b> 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><b>Imports</b> are the amounts charged to your company by a non-resident company for <b>periodic</b> 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><b>Please note:</b> '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 <b>not</b> to be reported.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- 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>)</li> <li>- 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>)</li> <li>- acquisition and sale of computer software not designed for a specific user (i.e. mass production) on CD or other storage devices that convey <b>perpetual use</b> (<i>does not have to be reported</i>)</li> </ul>
<b>SI31</b>	<b>News agency services</b>	<p><b>Exports</b> are the amounts charged by your company to a non-resident media for provision of news, photographs and feature articles.</p> <p><b>Imports</b> 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"> <li>- purchase or sale of exclusive information</li> <li>- fees paid to freelance journalists and freelance photographers</li> </ul>

		<p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- direct non-bulk subscriptions to news providers, newspapers, periodicals and newspaper databases <i>(to be recorded under Other information services code SI32)</i></li> </ul>
<b>SI32</b>	<b>Other information services</b>	<p><b>Exports</b> 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><b>Imports</b> are the amounts charged to your company by a non-resident company database service 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"> <li>- Internet search engine services</li> <li>- database management</li> <li>- management and storage of data in cloud</li> <li>- administration and customer management via cloud platform</li> <li>- services by cloud platforms</li> <li>- direct non-bulk subscriptions to news providers, newspapers, periodicals and newspaper databases</li> <li>- library and archive services</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- bulk newspapers and periodicals <i>(does <b>not</b> have to be reported)</i></li> </ul>

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

<p><b>SJ112</b></p>	<p><b>R&amp;D: acquisition and sale of proprietary rights arising from R&amp;D</b></p>	<p><b>Exports</b> are the charged values of the proprietary rights arising from R&amp;D sold by your company to a non-resident company.</p> <p><b>Imports</b> are the charged values of the proprietary rights arising from R&amp;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"> <li>- acquisition and sale of patents arising from R&amp;D</li> <li>- acquisition and sale of copyrights on R&amp;D results</li> <li>- acquisition and sale of original designs such as industrial design, graphic design etc.</li> <li>- acquisition and sale of copyrights on industrial blueprints etc.</li> <li>- acquisition and sale of manufacturing and company secrets</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- licensing fees for the use of outcomes of R&amp;D (<i>to be recorded under R&amp;D: licensing fees for the use of outcomes of R&amp;D – code SH21</i>)</li> <li>- licences to reproduce and/or distribute R&amp;D (<i>to be recorded under R&amp;D: licences to reproduce and/or distribute R&amp;D – code SH22</i>)</li> <li>- drafting of rights due to patents and licences (<i>to be recorded under Legal services– code SJ211</i>)</li> <li>- 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>)</li> <li>- 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>)</li> </ul>
<p><b>SH22</b></p>	<p><b>R&amp;D: licences to reproduce and/or distribute R&amp;D</b></p>	<p><b>Exports</b> 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><b>Imports</b> 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 <b>reproduce</b> 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 <b>distribute</b> 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"> <li>- acquisition and sale of proprietary rights arising from R&amp;D (<i>to be recorded under R&amp;D: acquisition and sale of proprietary rights arising from R&amp;D – code SJ112</i>)</li> <li>- licensing fees for the use of outcomes of R&amp;D (<i>to be recorded under R&amp;D: licensing fees for the use of outcomes of R&amp;D – code SH21</i>)</li> </ul>

<p><b>SH21</b></p>	<p><b>R&amp;D: licensing fees for the use of outcomes of R&amp;D</b></p>	<p><b>Exports</b> 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><b>Imports</b> 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><b>Please note:</b> '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&amp;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 <b>not</b> to be reported.</p> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- acquisition and sale of proprietary rights arising from R&amp;D (<i>to be recorded under R&amp;D: acquisition and sale of proprietary rights arising from R&amp;D – code SJ112</i>)</li> <li>- licences to reproduce and/or distribute R&amp;D (<i>to be recorded under R&amp;D: Licences to reproduce and/or distribute R&amp;D– code SH22</i>)</li> <li>- charges for developing of computer programs (<i>to be recorded under Computer services, excluding ownership rights – code SI2X</i>)</li> <li>- charges for developing of audio-visual products (<i>to be recorded under Audio-visual, artistic and related services, excluding ownership rights – code SK1X</i>)</li> </ul>
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Professional and management consulting services		
Code	Service	Description
<b>SJ211</b>	<b>Legal services</b>	<p><b>Exports</b> are the amounts charged by your company to a non-resident company for providing of legal services.</p> <p><b>Imports</b> are the amounts charged to your company by a non-resident company for providing of legal services.</p> <p><i>Including:</i></p> <ul style="list-style-type: none"> <li>- drafting of documents and rights with regard to patents and licences</li> <li>- legal advice and representation in connection with judicial and legal procedures</li> <li>- preparation of legal documentation and legal tools</li> <li>- advice on competences</li> <li>- debt recovery services</li> </ul>
<b>SJ212</b>	<b>Accounting, auditing, bookkeeping and tax consulting services</b>	<p><b>Exports</b> are the amounts charged by your company to a non-resident company for providing of accounting, auditing, bookkeeping and tax consulting services.</p> <p><b>Imports</b> are the amounts charged to your company by a non-resident company for providing of accounting, auditing, bookkeeping and tax consulting services.</p> <p><i>Including:</i></p> <ul style="list-style-type: none"> <li>- recording of commercial transactions</li> <li>- analysis of financial accounts and balances</li> <li>- tax planning and tax advice</li> <li>- assistance with completion of tax documents and other administrative declarations</li> <li>- secretarial and administrative work, stock-taking</li> <li>- payroll services</li> </ul>
<b>SJ213</b>	<b>Business and management consulting and public relations services</b>	<p><b>Exports</b> are the amounts charged by your company to a non-resident company for providing business and management consulting and public relations services.</p> <p><b>Imports</b> 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><i>Including:</i></p> <ul style="list-style-type: none"> <li>- advice and operational assistance services provided for business policy and strategy</li> <li>- planning, structuring and control of an organization</li> <li>- improving the corporate image and relations with the public and other institutions</li> <li>- management auditing</li> <li>- management fees</li> <li>- market, human resource and production management</li> <li>- project management consulting</li> <li>- 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</li> <li>- recharged services costs between Dutch parent companies and their non-resident branches or subsidiaries or vice versa to cover overheads or restructurings costs</li> </ul>

		<p><b>Please note:</b> 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"> <li>- advertising, market research and public opinion polling (<i>to be recorded under Advertising, market research and public opinion polling – code SJ22</i>)</li> </ul>
<b>SJ22</b>	<b>Advertising, market research and public opinion polling</b>	<p><b>Exports</b> 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><b>Imports</b> 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"> <li>- design and development of advertisements by advertising agencies</li> <li>- placement of advertisements in the media, purchase and sale of advertising space and time</li> <li>- organisation of exhibitions and congresses</li> <li>- organization of trade fairs</li> <li>- promotion of products</li> <li>- marketing research, telemarketing and opinion polling</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- 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>)</li> </ul>

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

SJ321	Waste treatment and de-pollution services	<p><b>Exports</b> are the amounts charged by your company to a non-resident client for providing services related to waste treatment and de-pollution.</p> <p><b>Imports</b> 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"> <li>- the processing of radioactive and other waste</li> <li>- the decontamination of soil</li> <li>- sewerage, sewage treatment and septic tank cleaning</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- payments to government for acquisition of CO<sub>2</sub> - emission permits, BIO tickets and green certificates (<i>do not have to be reported</i>)</li> </ul>
SJ322	Services incidental to agriculture, forestry and fishing	<p><b>Exports</b> are the amounts charged by your company to a non-resident client for providing of services incidental to agriculture, forestry and fishing.</p> <p><b>Imports</b> 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"> <li>- leasing of agricultural machinery <b>with</b> crew</li> <li>- harvesting</li> <li>- treatment of crops</li> <li>- services incidental to forestry and logging</li> <li>- pest control</li> <li>- animal boarding, animal care and breeding services</li> <li>- services incidental to hunting</li> <li>- services incidental to fishing</li> <li>- veterinary services</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- leasing of agricultural machinery <b>without</b> crew (<i>to be recorded under Operational leasing services – code SJ33</i>)</li> </ul>
SJ323	Services incidental to mining, and oil and gas extraction	<p><b>Exports</b> 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><b>Import</b> 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"> <li>- services incidental to oil and gas extraction, such as derrick erection, and drilling of oil and gas wells</li> <li>- prospection and exploration of mineral deposits</li> <li>- mining engineering and geologic surveying</li> <li>- designing of drilling rigs and platforms</li> <li>- engineering services related to mining, oil and gas extraction</li> <li>- repair and dismantling services for oil and gas extraction</li> <li>- maintenance and repairs of drilling rigs and platforms</li> </ul>

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

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

## Personal, cultural and recreational services

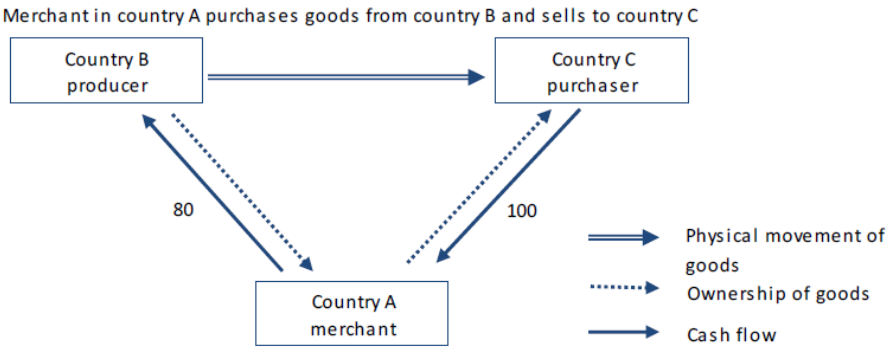
Code	Service	Description
SK1X	Audio-visual, artistic and related services, excluding ownership rights	<p><b>Exports</b> are the amounts charged by your company to a non-resident company or person for providing of audio-visual, artistic and related services.</p> <p><b>Imports</b> are the amounts charged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

<b>SK11Z</b>	<b>Acquisition and sale of proprietary rights on audio-visual and artistic originals</b>	<p><b>Exports</b> 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><b>Imports</b> 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><i>Including:</i></p> <ul style="list-style-type: none"> <li>- acquisition and sale of radio and television broadcasts, music, film and video recordings</li> <li>- acquisition and sale of original works by artists, authors, composers, painters etc.</li> </ul>
<b>SH4</b>	<b>Licences to reproduce and/or distribute audio-visual, artistic and related products</b>	<p><b>Exports</b> 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><b>Imports</b> 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 <b>reproduce</b> 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 <b>distribute</b> 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><i>Including reproduction and/or distribution of:</i></p> <ul style="list-style-type: none"> <li>- radio and television broadcasts, music, film and video-recordings</li> <li>- original works by artists, authors, composers, painters etc.</li> </ul>
<b>SK11Y</b>	<b>Licensing fees on audio- visual and artistic products</b>	<p><b>Exports</b> are the amounts charged by your company to a non-resident company or person for <b>periodic</b> 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><b>Imports</b> are the amounts charged to your company by a non-resident company for <b>periodic</b> 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><b>Please note:</b> '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. In case of permanent licence, the purchase or sale of the audio-visual and artistic products itself is an economic asset and should <b>not</b> to be reported.</p>
<b>SK21</b>	<b>Health services</b>	<p><b>Exports</b> are the amounts charged by your company to a non-resident company or person for providing health care related services.</p> <p><b>Imports</b> 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"> <li>- services by non-resident (para)medical practitioners and hospitals provided in the Netherlands</li> <li>- services by non-resident medical laboratories provided in the Netherlands</li> <li>- providing online medical advice</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- health care services provided to Dutch residents during their stay abroad (<i>does not have to be reported</i>)</li> <li>- health care services provided to non-residents during their stay in the Netherlands (<i>does not have to be reported</i>)</li> </ul>
<b>SK22</b>	<b>Education services</b>	<p><b>Exports</b> are the amounts charged by your company to a non-resident company or person for providing education-related services.</p> <p><b>Imports</b> 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"> <li>- courses taught abroad by Dutch teachers</li> <li>- courses taught in the Netherlands by non-resident teachers</li> <li>- long distance learning (via satellite, television or the Internet)</li> </ul> <p><u>Excluding:</u></p> <ul style="list-style-type: none"> <li>- courses taught to Dutch residents during their stay abroad (<i>does not have to be reported</i>)</li> <li>- courses taught to non-residents during their stay in the Netherlands (<i>does not have to be reported</i>)</li> </ul>
<b>SK23</b>	<b>Heritage and recreational services</b>	<p><b>Exports</b> are the amounts charged by your company to a non-resident company or person for providing heritage and recreational services.</p> <p><b>Import</b> 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"> <li>- services by non-resident museums and other cultural institutions provided in the Netherlands</li> <li>- services by Dutch museums and other cultural institutions provided abroad</li> <li>- services associated with organising lotteries and gambling</li> <li>- the charges and fees of athletes</li> <li>- participation fees and contributions by sports organisations</li> </ul>
<b>SK24</b>	<b>Other personal services</b>	<p><b>Exports</b> are the amounts charged by your company to a non-resident company or person for providing other personal services.</p> <p><b>Imports</b> are the amounts charged to your company by a non-resident company for providing</p>

		<p>other personal services.</p> <p><i><u>Including:</u></i></p> <ul style="list-style-type: none"><li>- social work</li><li>- contributions to business associations</li><li>- household services</li></ul>
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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 <b>not</b> cross the Dutch border.</p> <p><b>Exports:</b> refers to the sales value of the goods under merchanting charged by your company to a non-resident company.</p> <p><b>Imports:</b> refers to the purchase value of the goods under merchanting charged by a non-resident company to your company.</p> <p><b>Please note:</b> In the case of transit trade, your company must report both purchases and sales of goods. Reporting only purchases or sales 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 <b>do not undergo any substantial processing</b> 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"> <li>- freight transport services (to be recorded under Freight transport – code SC12, SC22, SC3B2, SC3C2, SC3D2)</li> <li>- freight insurance services (to be recorded under Freight insurance: premiums and claims - code SF12Y, SF12Z)</li> </ul> <p>Transit trade chart:</p>  <p>The chart illustrates the flow of goods, ownership, and cash in a transit trade scenario. It features three entities: Country B producer, Country A merchant, and Country C purchaser. A solid double-headed arrow connects Country B producer and Country C purchaser, representing the physical movement of goods. A solid arrow points from Country B producer to Country A merchant, labeled '80', representing cash flow. A solid arrow points from Country C purchaser to Country A merchant, labeled '100', representing cash flow. Dotted arrows represent ownership of goods: from Country B producer to Country A merchant, and from Country A merchant to Country C purchaser.</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 (<b>non-Union goods</b>) state. These goods leave the Netherlands without having been cleared in the Netherlands.</p> <p><b>Exports:</b> refers to the sales value of the custom warehouse goods charged by your company to a non-resident company.</p> <p><b>Imports:</b> refers to the purchase value of the custom warehouse goods charged to your company by a non-resident company.</p> <p><b>Please note:</b> In the case of trade via Dutch bonded warehouses, your company should report both purchase and sale of goods. Reporting only purchases or sales of goods is <b>not allowed</b>. 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"> <li>- goods cleared by customs from a customs warehouse in the Netherlands (<i>do not have to be reported</i>)</li> <li>- freight transport services (<i>to be recorded under Freight transport – code SC12, SC22, SC3B2, SC3C2, SC3D2</i>)</li> <li>- freight insurance services (<i>to be recorded under Freight insurance: premiums and claims - code SF12Y, SF12Z</i>)</li> </ul>
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### 3.6 Country codes according to Eurostat Vademecum 2025

#### 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

<b>A</b>		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>B</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	<b>D</b>	
BN	Brunei	PG	d'Entrecasteaux Islands
PG	Buka	DK	Denmark
BG	Bulgaria	FR	Désirade
BF	Burkina Faso	DJ	Djibouti
CH	Büsingen	DM	Dominica
CH	Büttenhardter Höfe	DO	Dominican Republic
		AE	Dubai
<b>C</b>		PN	Ducie
AO	Cabinda		
KH	Cambodia	<b>E</b>	
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	<b>F</b>	
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	<b>G</b>	
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	<b>K</b>	
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
<b>H</b>		<b>L</b>	
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
		LY	Libya
<b>I</b>		LI	Liechtenstein
IE	Ireland	NC	Lifou
IS	Iceland	LT	Lithuania
FR	Iles de la Petite Terre	PG	Louisiade Archipelago
SH	Inaccessible	NC	Loyalty Islands
IN	India	LU	Luxembourg
ID	Indonesia		
IQ	Iraq	<b>M</b>	
IR	Iran, Islamic Republic of	MO	Macao
IL	Israel	MG	Madagascar
IT	Italy	PT	Madeira
CI	Ivory Coast	SC	Mahé
		SB	Malaita
<b>J</b>		MW	Malawi
JM	Jamaica	MV	Maldives
JP	Japan		
UM	Jarvis Island		
JE	Jersey		

MY	Malaysia	GB	Northern Ireland
ML	Mali	MK	North Macedonia
MT	Malta	NO	Norway
FK	Malvinas	NF	Norfolk
IM	Man (Isle of)		
NC	Maré	<b>O</b>	
FR	Marie Galante	PN	Oeno Islands
SC	Marmelles and Récifes	OM	Oman
MA	Morocco	NC	Ouvéa
PF	Marquesas Islands	PS	Occupied Palestinian territory
MH	Marshall Islands		
FR	Martinique	<b>P</b>	
TW	Matsu	PK	Pakistan
MR	Mauritania	PW	Palau
MU	Mauritius	UM	Palmyra Atoll
FR	Mayotte	PA	Panama
ES	Melilla	PG	Papua New Guinea
MX	Mexico	PY	Paraguay
FM	Micronesia, Federated States of	TZ	Pemba
UM	Midway	TW	Penghu
IN	Minicoy Island	MY	Peninsular Malaysia
DE	Mittelberg	YE	Perim
KM	Mohéli	PE	Peru
MD	Moldova, Republic of	PH	Philippines
FR	Monaco	PN	Pitcairn
MN	Mongolia	SC	Plate
ME	Montenegro	FM	Pohnpei
MS	Montserrat	PL	Poland
MZ	Mozambique	PT	Portugal
MM	Myanmar	SC	Praslin (including La Digue)
		SC	Providence
<b>N</b>		US	Puerto Rico
NA	Namibia		
NR	Nauru	<b>Q</b>	
US	Navassa	QA	Qatar
NP	Nepal		
PG	New Britain	<b>R</b>	
PG	New Ireland	AE	Ras al Khaimah
NI	Nicaragua	FR	Réunion
IN	Nicobar Islands	MU	Rodrigues Islands
NC	New Caledonia	RO	Romania
NZ	New Zealand	AQ	Ross Dependency
NE	Niger	RU	Russian Federation
NG	Nigeria	RW	Rwanda
SH	Nightingale		
NU	Niue	<b>S</b>	
MP	Northern Mariana Islands	BQ	Saba
PG	Northern Solomon Islands	MY	Sabah
VC	Northern Grenadine Islands		

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)	<b>T</b>	
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)	<b>U</b>	
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	<b>V</b>	
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		
		<b>W</b>	
		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

