

3. Guidelines for the use of service codes

Exports of services (income for the reporting enterprise) and imports of services (expenditure for the reporting enterprise) must be classified in accordance with the EU product standard “Classification of Products by Activity” (CPA) as indicated. Be aware that exports of services may be delivered to a foreigner in Norway and that imports of services may be delivered from a foreigner in Norway, cf. chapter 2.3.2 and 2.3.3 – definition of resident/non-resident.

A definition of services is found in chapter 1.2 and 2.2.

Exports and imports of services should be classified by country. For the country classification, the alfa-2-code of ISO 3166 should be used, cf. chapter 6. Furthermore, exports and imports of services between Norwegian and foreign parent companies/subsidiaries/branches within the same group should be reported. Payments between such related companies should be extracted from the total and reported in the item “herav eksport av konserninterne tjenester (of which internal export of services within the same group)” and “herav import av konserninterne tjenester (of which internal import services within the same group)”.

| Overview of the CPA-codes for reporting external trade in services | | |
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| Business area | CPA-codes | Type of services |
| Industrial services, contract work and repairs | 000091 – 000099 | Industrial services, contract work and repairs |
| Services related to oil and gas exploration, excluding surveying | 112011 – 112012 | Services related to oil and gas exploration, excluding surveying |
| Building and construction projects | 450001 – 450002 | Building and construction projects |
| Wholesale trade and intermediate trade and canteens and caterings | 511000 – 51900 | Wholesale trade and intermediate trade |
| | 555210 | Canteens and caterings |
| Transport services | 601010 - 602010 | Transport by rail |
| | 602100 - 602400 | Other land transport |
| | 603010 | Pipeline transport |
| | 611010 - 611034 | Sea and coastal water transport |
| | 621010 - 622032 | Air transport |
| | 631110 - 634000 | Supporting and auxiliary transport activities; travel agency activities |
| Post and telecommunication | 641110 – 642000 | Post and telecommunication |
| Auxiliary financial, insurance and pension services | 651000 | Financial services |
| | 672000 | Activities auxiliary to insurance and pension funding |
| Real estate activities | 702000 – 703000 | Real estate activities |
| Renting of transportation, machinery and equipment | 710000 | Renting of transportation, machinery and equipment |
| Computer services | 721000 – 726000 | Computer services |
| Research and development and business services | 730000 | Research and development (R&D) |
| | 741100 - 748000 | Business services |
| Other services | 900000 | Collection and treatment of waste and sewage and other environmental services |
| | 921000 - 927000 | Leisure activities, cultural services and sports |
| | 989000 | Other services |

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

| CPA-code | Type of services and contents |
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| Service related to oil and gas exploration, excluding surveying | |
| 112011 | Drilling services |
| | <p>Income: Income includes the export value of all payments received for drilling of exploration, outstep and production wells carried out on a contractual basis for foreign customers. NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 "Hiring and hiring out of transportation, machinery and equipment".</p> <p>Expenditure: Expenditure includes the import value of all payments made for drilling of exploration, outstep and production wells carried out on a contractual basis by foreign suppliers for your own company. NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 "Hiring and hiring out of transportation, machinery and equipment".</p> |
| 112012 | Other services related to oil and gas exploration, excluding surveying |
| | <p>Income: Income includes the export value of all payments received from foreign customers for other services related to oil and gas exploration, including assembly, repair and demolition of drilling towers. Seismic services should not be included here, but in CPA-code 742000 Technical consultancy services within engineering and architectural services, and Transport of oil and gas by pipeline should be included in CPA-code 603010. Drag services, offshore supply and other offshore services connected to sea transport should be included in CPA-code 611020 "Sea and coastal water freight transport" or in CPA-code 611034 "Hiring and hiring out of vessels etc. with crew for freight transport". NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 "Hiring and hiring out of transportation, machinery and equipment".</p> <p>Expenditure: Expenditure includes the import value of all payments made to foreign suppliers for other services related to oil and gas exploration, including assembly, repair and demolition of drilling towers. Seismic services should not be included here, but in CPA-code 742000 Technical consultancy services within engineering and architectural services and Transport of oil and gas by pipeline should be included in CPA-code 603010. Expenditures according to running of drag services, offshore supply and other offshore services should be included in CPA-code 632210, or an other suitable CPA-code. NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 "Hiring and hiring out of transportation, machinery and equipment".</p> |
| Building and construction projects | |
| 450001 | Building and construction activities regarding building of fixed installations (roads, dam installations and other infrastructure projects) abroad |
| | <p>Income: Income includes the value of all payments received from foreign customers for services, materials and goods which are included in construction projects abroad, including letting of construction machines and equipment with crew. NB! Not income regarding construction of floating structures (moveable structures); ships, platforms, rigs and the like as such income should not be included in this survey.</p> <p>Expenditure: Expenditure includes the value of all payments made to foreign suppliers for services, materials and goods which are included in construction projects abroad, including letting of construction machines and equipment with crew. NB! Not expenditure regarding construction of floating structures (moveable structures); ships, platforms, rigs and the like as such expenditure should not be included in this survey.</p> |

| CPA-code | Type of services and contents |
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| Building and construction projects , cont. | |
| 450002 | Building and construction activities regarding building of fixed installations (roads, dam installations and other infrastructure projects)in Norway |
| | Income: Income includes the value of all payments received from foreign customers for services, materials and goods which are included in construction projects in Norway, including letting of construction machines and equipment with crew. NB! Not income regarding construction of floating structures (moveable structures); ships, platforms, rigs and the like as such income should not be included in this survey. |
| | Expenditure: Expenditure includes the value of all payments made to foreign suppliers for services, materials and goods which are included in construction projects in Norway, including letting of construction machines and equipment with crew. NB! Not expenditure regarding construction of floating structures (moveable structures); ships, platforms, rigs and the like as such expenditure should not be included in this survey. |
| Wholesale trade and intermediate trade in goods, canteens and caterings services | |
| 511000 | Commission |
| | Income: Income includes the value of all commissions received from foreign customers for agency activities related to foreign trade in goods. |
| | Expenditure: Expenditure includes the value of all commissions paid out to foreign suppliers for agency activities related to foreign trade in goods. |
| 519000 | Goods bought and resold abroad - Intermediate trade |
| | Income: Income includes the incomes from goods bought and sold abroad without having crossed the Norwegian border. |
| | Expenditure: Expenditure includes the payments for goods bought and sold abroad without having crossed the Norwegian border. |
| 555210 | Canteens and catering |
| | Income: Income includes all payments received from foreign customers for food and catering services supplied to foreign ships, aircrafts etc. in Norway or to foreign parties abroad. |
| | Expenditure: Expenditure includes all payments made to foreign suppliers for delivery of food and catering services to Norwegian ships, aircrafts etc. abroad. This item should not include catering services in connection with offshore petroleum activities or letting of residential platforms, These services should be entered in CPA-code 710000 <i>Renting of transportation, machinery and equipment without operator or personnel.</i> |
| Transport services | |
| 601010 | Passenger transport by rail |
| | Income: Income includes all payments received for transport by rail of foreign passengers to/from Norway and abroad. |
| | Expenditure: Expenditure includes all payments made out for transport by rail of Norwegian passengers to/from Norway and abroad. |
| 601020 | Transport of goods by rail |
| | Income: Income includes all payments received from foreign customers for transport of goods by rail. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for transport of goods by rail abroad. |

| CPA-code | Type of services and contents |
|--------------------------------------|---|
| Transport services, continued | |
| 602100 | Passenger transport by scheduled bus |
| | Income: Income includes all payments received from foreign customers for transport of foreigners to/from Norway and abroad by scheduled bus. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for transport of Norwegians by scheduled bus abroad. |
| 602300 | Other land passenger transport |
| | Income: Income includes all payments received from foreign customers for road transport of foreigners to/from Norway and abroad by other means than scheduled bus. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for road transport of Norwegians abroad by other means than scheduled bus. |
| 602400 | Freight transport by road |
| | Income: Income includes all payments received from foreign customers for freight transport by road. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for freight transport by road. |
| 603010 | Transport of oil and gas by pipeline |
| | Income: Income includes all payments received from foreign customers for transport of oil and gas in main pipelines from production site via terminal. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for transport of oil and gas in main pipelines from production site via terminal. |
| 611010 | Sea and coastal water transport of passengers |
| | Income: Income includes all payments received from foreign customers for sea and coastal water transport of foreign passengers to/from Norway and abroad. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for sea and coastal water transport of Norwegians abroad. |
| 611020 | Sea and coastal water freight transport |
| | Income: Income includes all payments received from foreign customers for sea and coastal water freight transport. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for sea and coastal water freight transport. |
| 611033 | Hiring and hiring out of vessels etc. with crew for passenger transport |
| | Income: Income includes all payments received from foreign customers for hiring out of Norwegian vessels etc. with crew for passenger transport. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for hiring of foreign vessels etc. with crew for passenger transport. |
| 611034 | Hiring and hiring out of vessels etc. with crew for freight transport |
| | Income: Income includes all payments received from foreign customers for hiring out of Norwegian vessels etc. with crew for freight transport. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for hiring of foreign vessels etc. with crew for freight transport. |
| 621010 | Scheduled air transport of passengers |
| | Income: Income includes all payments received from foreign customers for scheduled air transport of foreign passengers to/from Norway and abroad. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for scheduled air transport of Norwegians abroad. |
| 621020 | Scheduled air transport of freight |
| | Income: Income includes all payments received from foreign customers for scheduled air transport of freight. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for scheduled air transport of freight. |

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

| CPA-code | Type of services and contents |
|---|---|
| Transport services, continued | |
| 632210 | Supporting sea and coastal water transport activities, except transport of passengers and goods |
| | Income: Income includes all payments received from foreign customers for supporting and auxiliary services in connection with sea and coastal water transport, such as the management of terminals for goods and transport, harbours and docks, locks canals etc. Should also include services in connection with tug boats in harbours including towage, light houses, pilot and rescue services. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for supporting and auxiliary services in connection with sea and coastal water transport, such as the management of terminals for goods and transport, harbours and docks, locks and canals etc. Should also include services in connection with tug boats in harbours including towage, light houses, pilot and rescue services. |
| 632310 | Supporting air transport activities, except transport of passengers and goods |
| | Income: Income includes all payments received from foreign customers for supporting and auxiliary services in connection with air transport, such as the management of terminals for goods and transport etc. Should also include the management of airports and rescue services. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for supporting and auxiliary services in connection with air transport, such as the management of terminals for goods and transport etc. Should also include the management of airports and rescue services. |
| 633010 | Travel agency and tour operator activities – tourist assistance activities |
| | Income: Income includes all payments received from foreign customers in connection with the organization of package tours, and the procurement and booking of tickets related to foreigners' vacations in Norway. Should also include tourist information and guide activities. Business trips should not be included. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with the organization of package tours, and the procurement and booking of tickets related to Norwegians vacations abroad. Should also include tourist information and guide activities. Business trips should not be included. |
| 634000 | Transport agency activities |
| | Income: Income includes all payments received from foreign customers in connection with freight transport agencies, shipbrokers and other transport brokers, payment of customs and excise duty etc. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with freight transport agencies, shipbrokers and other transport brokers, payment of customs and excise duty etc. |
| Postal and telecommunications services | |
| 641110 | National postal services |
| | Income: Income includes all payments received from foreign customers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages. |
| 641210 | Courier services |
| | Income: Income includes all payments received from foreign customers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages. |

| CPA-code | Type of services and contents |
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| Postal and telecommunications services, continued | |
| 642000 | Telecommunications services |
| | Income: Income includes all payments received from foreign customers for services connected to the transfer of sound, images and other information related to other means of communication, such as telephone, fax/telex, mobile phone, external services/IT assistance (the part related to communication), line rental, fixed lines, fixed networks, electronic services (the part related to communication) etc. Except services related to software or general computer support, which should be included in the CPA-codes <i>Computer services</i> . (721000 – 726000) |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services connected to the transfer of sound, images and other information related to other means of communication, such as telephone, fax/telex, mobile phone, external services/IT assistance (the part related to communication), line rental, fixed lines, fixed networks, electronic services (the part related to communication) etc. Except services related to software or general computer support, which should be included in CPA-codes <i>Computer services</i> . (721000 – 726000) |
| Auxiliary financial services, insurance and pension services | |
| 651000 | Fees, levies and commissions |
| | Income: Income includes all fees, levies and commissions, except interest rates , received from foreign enterprises, institutions and individual persons in connection with the management of loan guarantees, loans, financial leasing, derivatives, payments, advisory services, credit assessments etc. Auxiliary services to insurance services should be included in CPA-code 672000. |
| | Expenditure: Expenditure includes all fees, levies and commissions, except interest rates , paid out to foreign enterprises, institutions and individual persons in connection with the management of loan guarantees, loans, financial leasing, derivatives, payments, advisory services, credit assessments etc. Auxiliary services to insurance services should be included in CPA-code 672000. |
| 672000 | Services auxiliary to insurance |
| | Income: Income includes all commissions and fees received from foreign customers in connection with insurance brokering, insurance advisory services, actuary services, evaluation and damage assessments, rescue services, investigative services and other services closely connected to insurance. |
| | Expenditure: Expenditure includes all commissions and fees paid out to foreign suppliers in connection with insurance brokering, insurance advisory services, actuary services, evaluation and damage assessments, rescue services, investigative services and other services closely connected to insurance. |
| Real estate activities | |
| 702000 | Letting of real estate |
| | Income: Income includes all payments received in connection with letting of real estate in Norway to foreign parties on a short-term basis (less than a year). |
| | Expenditure: Expenditure includes all payments made out in connection with rental of real estate abroad from foreign parties on a short-term basis (less than a year). |
| 703000 | Real estate activities on a fee or contractual basis |
| | Income: Income includes all payments received from foreign customers in connection with real estate brokering, management and administration of real estate on a fee or contractual basis. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with real estate brokering, management and administration of real estate on a fee or contractual basis. |

| CPA-code | Type of services and contents |
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| Hiring and hiring out of transportation, machinery and equipment (operational leasing, bare boat hire, dry lease) | |
| 710000 | Hiring and hiring out of transportation, machinery and equipment |
| | Income: Income includes all payments received from foreign customers in connection with hiring out of platforms, rigs, ships, aircraft and other machinery without operator or personnel. Financial leasing , hiring out of transportation and plant machinery etc. with personnel is not covered by this survey. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with hiring out of platforms, rigs, hips, aircraft and other machinery without operator or personnel. Financial leasing , hiring out of transportation and plant machinery etc. with personnel is not covered by this survey.. |
| IT-services are specified in CPA-code 721000 - 726000. | |
| The supply of standard software is defined as goods and should not be included. Furthermore the transfer of user rights for software and database services paid by mean of royalties and licence fees, should be included in CPA 981000 "Royalties and licence fees" | |
| 721000 | Hardware consultancy |
| | Income: Income includes all payments received from foreign customers in connection with hardware consultancy services. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with hardware consultancy services. |
| 722000 | Software and system consultancy |
| | Income: Income includes all payments received from foreign customers in connection with services linked to software, reconstruction of software and data, assistance in connection with IT management/control, analysis, design and programming of systems, advice and activities linked to the development, production, procurement and documentation of adapted software, including bespoke operating systems, maintenance of data systems, installation and other customer support services, such as training. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with services linked to software, reconstruction of software and data, assistance in connection with IT management/control, analysis, design and programming of systems, advice and activities linked to the development, production, procurement and documentation of adapted software, including bespoke operating systems, maintenance of data systems, installation and other customer support services, such as training. |
| 723000 | Data processing consultancy |
| | Income: Income includes all payments received from foreign customers in connection with services such as registration of data, data control, calculations and presentations on a time-share basis. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with services such as registration of data, data control, calculations and presentations on a time-share basis. |

| CPA-code | Type of services and contents |
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| IT-services, continued | |
| 724000 | Operation of databases |
| | Income: Income includes all payments received from foreign customers in connection with services such as database design, data storage, propagation services in connection with data and databases, Internet search portals etc. The services should be related to the propagation of data itself. Services in connection with setting up accesses , e.g. to the Internet, telephone network etc. should be entered in CPA-code 642000 <i>Telecommunications</i> . |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with services such as database design, data storage, propagation services in connection with data and databases, Internet search portals etc. The services should be related to the propagation of data itself. Services in connection with setting up accesses , e.g. to the Internet, telephone network etc. should be entered in CPA-code 642000 <i>Telecommunications</i> . |
| 725000 | Maintenance and repair of office, accounting and computing machinery |
| | Income: Income includes all payments received from foreign customers for services in connection with the maintenance and repair of computers and peripherals, operation of IT accessories. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services in connection with the maintenance and repair of computers and peripherals, operation of IT accessories. |
| 726000 | Other computer-related activities |
| | Income: Income includes all payments received from foreign customers for services in connection with web hotel management (rental of server space for web site). |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services in connection with web hotel management (rental of server space for website). |
| Research and development (R&D) and business services | |
| 730000 | Research and development (R&D) |
| | Income: Income includes all payments received from foreign customers in connection with the basic research, applied research and experimental development of new products and services. The basic criterion for defining R&D is the presence of a cutting edge element and that a certain amount of uncertainty is attached to the outcome. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with the basic research, applied research and experimental development of new products and services. The basic criterion for defining R&D is the presence of a cutting edge element and that a certain amount of uncertainty is attached to the outcome. |
| 741100 | Legal activities |
| | Income: Income includes all payments received from foreign customers in connection with legal advisory services, representation and power of attorney in any legal or statutory procedure, compilation of legal documentation or supporting documentation, legal certification and depositing and services in connection with debt settlement. Services in connection with fines should not be included. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with legal advisory services, representation and power of attorney in any legal or statutory procedure, compilation of legal documentation or supporting documentation, legal certification and depositing and services in connection with debt settlement. Services in connection with fines should not be included. |

| CPA-code | Type of services and contents |
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| Research and development (R & D) and business services continued | |
| 741200 | Accounting and book-keeping, auditing and tax consultancy services |
| | Income: Income includes all payments received from foreign customers for services in connection with book-keeping, auditing, tax consultancy services and compilation of tax documentation etc. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services in connection with book-keeping, auditing, tax consultancy services and compilation of tax documentation etc. |
| 741300 | Market research and public opinion polling |
| | Income: Income includes all payments received from foreign customers for services related to advisory, guiding and executive assistance in connection with market surveys, telemarketing and opinion polls. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to advisory, guiding and executive assistance in connection with market surveys, telemarketing and opinion polls. |
| 741400 | Business and management consultancy activities |
| | Income: Income includes all payments received from foreign customers for services linked to advisory, guiding and executive services within corporate policy and strategy, overall planning and organisational development, management and marketing, personnel management, personnel consultancy, personnel development, product and project management, lobbying and public relation services. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services linked to advisory, guiding and executive services within corporate policy and strategy, overall planning and organisational development, management and marketing, personnel management, personnel consultancy, personnel development, product and project management, lobbying and public relation services. |
| 742000 | Technical consultancy services within engineering and architectural services |
| | Income: Income includes all payments received from foreign customers for services related to town and regional planning, planning, design and management related to dam installations, bridges, airports, harbours etc., surveying, cartography, testing of products, product certification, technical inspection and seismic services. Exempt are engineering services related to petroleum activities, which should be included in CPA-code 112012 <i>Other services related to oil and gas exploration (excluding surveying)</i> . Architectural and engineering services related to construction projects should not be included here but in CPA-code 450000 <i>Building and construction services</i> . |
| | Expenditure: Expenditure includes all payments received from foreign customers for services related to town and regional planning, planning, design and management related to dam installations, bridges, airports, harbours etc., surveying, cartography, testing of products, product certification, technical inspection and seismic services. Exempt are engineering services related to petroleum activities, which should be included in CPA-code 112012 <i>Other services related to oil and gas exploration (excluding surveying)</i> . Architectural and engineering services related to construction projects should not be included here but in CPA-code 450000 <i>Building and construction services</i> . |
| 743000 | Technical testing and analysis |
| | Income: Income includes all payments received from foreign customers for services related to material testing, safety control, certification, food control etc. Includes classification and certification of ships, other transportation and plant works etc. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to material testing, safety control, certification, food control etc. Includes classification and certification of ships, other transportation and plant works etc. |

| CPA-code | Type of services and contents |
|---|--|
| Research and development (R & D) and business services continued | |
| 744000 | Advertising |
| | Income: Income includes all payments received from foreign customers for services in connection with advisory, guiding and executive assistance within development, design and implementation of advertising measures and advertising, media planning including the acquisition and sale of advertising space, exhibition services from organisers of fairs and promotion of products. Public relations services should be included in CPA-code 741400 <i>Business and management consultancy activities</i> . |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services in connection with advisory, guiding and executive assistance within development, design and implementation of advertising measures and advertising, media planning including the acquisition and sale of advertising space, exhibition services from organisers of fairs and promotion of products. Public relations services should be included in CPA-code 741400 <i>Business and management consultancy activities</i> . |
| 745000 | Labour recruitment and provision of personnel |
| | Income: Income includes all payments received from foreign customers in connection with private and public employment services. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with private and public employment services. |
| 746000 | Investigation and security activities |
| | Income: Income includes all payments received from foreign customers for advisory, guiding and executive assistance in connection with investigation and security activities. Services related to the installation of alarm systems should be included in CPA-code 450000 <i>Building and construction services</i> . Insurance investigations should be included in CPA-code 672000 <i>Activities auxiliary to insurance</i> . |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for advisory, guiding and executive assistance in connection with investigation and security activities. Services related to the installation of alarm systems should be included in CPA-code 450000 <i>Building and construction services</i> . Insurance investigations should be included in CPA-code 672000 <i>Activities auxiliary to insurance</i> . |
| 747000 | Industrial cleaning |
| | Income: Income includes all payments received from foreign customers in connection with services related to indoor cleaning, chimney sweeping, disinfection etc. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with services related to indoor cleaning, chimney sweeping, disinfection etc. |
| 748000 | Other business services |
| | Income: Income includes all payments received from foreign customers in connection with photography, packing services, office services, translation services and other business services not included elsewhere. Operation of databases should be included in CPA-code 724000 <i>Operation of databases</i> . Accounting should be included in CPA-code 741200 <i>Accounting and book-keeping, auditing and tax consultancy services</i> . |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with photography, packing services, office services, translation services and other business services not included elsewhere. Operation of databases should be included in CPA-code 724000 <i>Operation of databases</i> . Accounting should be included in CPA-code 741200 <i>Accounting and book-keeping, auditing and tax consultancy services</i> . |

| CPA-code | Type of services and contents |
|-----------------------|--|
| Other services | |
| 900000 | Collection and treatment of waste and sewage and other environmental services |
| | Income: Income includes all payments received from foreign customers for services in connection with the treatment and storage of waste and nuclear waste, cleaning and clearing related to pollution (e.g. oil spillages), pollution control, monitoring, consultancy, restoration of mines and waste management. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services in connection with the treatment and storage of waste and nuclear waste, cleaning and clearing related to pollution (e.g. oil spillages), pollution control, monitoring, consultancy, restoration of mines and waste management. |
| 921000 | Film and video activities |
| | Income: Income includes all payments received from foreign customers in connection with the further production of films, videos and music recordings, distribution rights for films, commissions to producers, directors, actors and musicians. <u>The sales of films, recorded music and compositions should not be included.</u> |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with the further production of films, videos and music recordings, distribution rights for films, commissions to producers, directors, actors and musicians. <u>The purchases of films, recorded music and compositions should not be included.</u> |
| 922000 | Radio and television activities |
| | Income: Income includes all payments received from foreign customers in connection with the production of radio and TV programmes, and music recordings. Distribution rights for TV programmes, including the rights to transmit sports and cultural events should also be included here, as well as commissions to producers, directors, actors and musicians. <u>The sales of radio and TV programmes, recorded music and compositions should not be included.</u> |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with the production of radio and TV programmes, and music recordings. Distribution rights for TV programmes, including the rights to transmit sports and cultural events should also be included here, as well as commissions to producers, directors, actors and musicians. <u>The purchases of radio and TV programmes, recorded music and compositions should not be included.</u> |
| 923000 | Other entertainment activities |
| | Income: Income includes all payments received from foreign customers for services related to independent art activities, including the restoration of old work of art, as well as services related to the operation of theatres, concert halls, music studios, amusement centres, dance schools, circuses and puppet theatres etc. <u>Gambling and betting activities</u> should not be included here but in CPA-code 927000 <i>Other leisure activities</i> . |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to independent art activities, including the restoration of old work of art, as well as services related to the operation of theatres, concert halls, music studios, amusement centres, dance schools, circuses and puppet theatres etc. <u>Gambling and betting activities</u> should not be included here but in CPA-code 927000 <i>Other leisure activities</i> . |

| CPA-code | Type of services and contents |
|-----------------------------------|---|
| Other services - continued | |
| 924000 | News agency activities |
| | Income: Income includes all payments received from foreign customers in connection with services such as the mediation and supply of news, images and articles to the media. Subscription services to news agencies, newspapers and online databases. Journalists and photographers' freelance activities. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with services such as the mediation and supply of news, images and articles to the media. Subscription services to news agencies, newspapers and online databases. Journalists and photographers' freelance activities. |
| 925000 | Operation of libraries and archives, museums and other cultural establishments |
| | Income: Income includes all payments received from foreign customers for services related to the operation of libraries, archives and museums, and the protection of historical sites and buildings, botanical and zoological gardens and nature reserves. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to the operation of libraries, archives and museums, and the protection of historical sites and buildings, botanical and zoological gardens and nature reserves. |
| 926000 | Sporting activities |
| | Income: Income includes all payments received from foreign customers for services related to the operation of sports centres and football clubs, golf clubs, chess clubs, shooting clubs, riding schools, racing stables, marinas and non-professional hunting etc. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to the operation of sports centres and football clubs, golf clubs, chess clubs, shooting clubs, riding schools, racing stables, marinas and non-professional hunting etc. |
| 927000 | Other leisure and cultural services |
| | Income: Income includes all payments received from foreign customers for other leisure and cultural services than those mentioned in CPA-codes 921000, 922000, 923000, 924000, 925000, and 926000 above. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for other leisure and cultural services than those mentioned in CPA-codes 921000, 922000, 923000, 924000, 925000, and 926000 above. |
| 981000 | Royalties and licence fees |
| | Income: Income includes all payments received from foreign customers in connection with the franchise and selling rights of a product or service within a specific concept. Other royalties: use of registered trademark, design/patent protection, use of intangible values such as patents, copyrights, industrial processes/designs, software licence rights, manuscripts (literature, film and music). <u>The sales of the actual rights and rights for distribution</u> of audiovisual products should not be included here, but in cultural services. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with the franchise and selling rights of a product or service within a specific concept. Other royalties: use of registered trademark, design/patent protection, use of intangible values such as patents, copyrights, industrial processes/designs, software licence rights, manuscripts (literature, film and music). <u>The purchases of the actual rights and rights for distribution</u> of audiovisual products should not be included here, but in cultural services. |

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|-----------------------------------|---|
| CPA-code | |
| Other services - continued | |
| 989000 | Services not stated elsewhere |
| | Income: Income includes all payments received from foreign customers for services that do not fall into any of the other categories mentioned above. If large amounts are reported in this item, Statistics Norway may ask for a more detailed specification. |
| | Expenditure: Expenditure includes all payments made out to foreign suppliers for services that do not fall into any of the other categories mentioned above. If large amounts are reported in this item, Statistics Norway may ask for a more detailed specification. |