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# **Introduction and guidelines on the reporting of external trade in services**

*Reporting income and expenditure in connection with  
exports and imports of services to and from other countries*

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# 1. Introduction

This is a set of instructions for the reporting of external trade in services to Statistics Norway (income and expenditure in connection with exports and imports of services to and from other countries). The instruction contains general reporting requirements, as well as definitions and explanations of the different items. The instructions and the letter distributed in connection with the reporting should be viewed in connection with each other.

Due to various reasons, such as international requirements or requirements from other Norwegian authorities, it may become necessary to change some specifications. As far as possible, these changes will be implemented from the first quarter of the calendar year. The respondents are responsible for using the latest version of the instructions. This is version 07 of the guidelines valid as of the first quarter of 2017.

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

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

## 1.1 The purpose of the survey

The purpose of the survey is to provide data for the production of statistics on Norwegian enterprises' economic relations with other countries. The reported data will be used to compile quarterly and annual balance of payments (BoP) statistics including Norway's international investment position, produce statistics that are important for the implementation of macro economic policy, carry out analyses of economic relations with other countries, and fulfil international obligations to institutions such as Eurostat, the IMF, UN and OECD.

## 1.2 What do we mean by services in this context?

A service is an action or a contribution one part can offer another part. It is generally abstract, as opposed to trade in goods, which involves a concrete exchange of goods. The service may or may not be linked to concrete goods.

Although services are more intangible than goods, many services are closely related to goods. Transportation and storage of goods are examples of such services. Other examples are repair work, technical assistance of different kinds and information and entertainment services which are stored on physical objects such as CDs. It is difficult to offer a short and precise definition of the term service. In the reporting of external trade in services, it will be necessary to adopt personal judgements, both when it comes to the distinction between goods and services, and furthermore, the distinction between the different types of services. Our definition of services will appear in the classification list in chapter 3.

### 1.3 Reporting unit

The reporting unit is the Norwegian part of the legal person, i.e. the legal person excluding affiliates abroad (see item 2.3.4 for a supplementary definition of affiliates). In the statistics, these units are called enterprises. Affiliates abroad are regarded as foreign enterprises, while affiliates of foreign enterprises in Norway are regarded as Norwegian enterprises. In the survey, we ask for information on Norwegian enterprises' transactions and relations with foreign countries, including transactions and relations with affiliates abroad. All Norwegian enterprises with transactions and relations with foreign countries are therefore of current interest for the surveys. Enterprises that are to report information are in the following referred to as respondents or reporting enterprises.

**NB!** Guidelines for the reporting of licences in connection with extraction of oil and gas are included in chapter 2.3.5, while guidelines for pools of the water transport industry are included in chapter 2.3.6.

### 1.4 Reporting period and reporting deadlines

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

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

### 1.5 Authority in law

Statistics Norway has a statutory right to collect information under the Statistic Act of 16 June 1989 no 54, § 2-2, cf. Royal Decree of 16 June 1989 no 387 and Delegation Decision of 13 February 1990 no 1228. Reported data will only be used in the production of official statistics and will be treated with strict confidentiality. Results from the surveys will only be published as aggregates, and it will not be possible to derive information about the reporting enterprise's economic activities from the published data. The reporting enterprise must make sure that the data gives a correct description of the reporting enterprise's external trade in services before submitting it to Statistics Norway. We also recommend that the reporting enterprises check new figures against any corresponding reports that have previously been sent to Statistics Norway. The reporting enterprises have a duty to ensure that they use adequate resources and routines which ensure the quality of the submitted data. We recommend that the reporting enterprises store the submitted data in case Statistics Norway has any questions about the data after they have been submitted.

## 2. Guidelines for reporting data

### 2.1 Scope and guiding principles for reporting

The data should include all foreign transactions (payable or receivable entries where the counterpart is an entity of a foreign country) **with the exception of trade in goods** and some specific services (see chapter 2.2.4). The required data are normally available from the accounting system of the reporting enterprise.

#### 2.1.1 Rules for filling in the reporting questionnaires

- ***The use of identification number for the reporting enterprise:*** When submitting data to Statistics Norway, the reporting enterprise must use the organisation number (nine digits) from the Central Register of Legal Entities as identification. Please use this number in conjunction with any correspondence with Statistics Norway.
- ***Periodicity:*** In this report we ask for data for each quarter (01.01 – 31.03, 01.04 - 30.06, 01.07 – 30.09 and 01.10 – 31.12). The transactions in connection with trade in services are to be reported in the quarter in which they are delivered or received. Data submission is, in principle, independent of the invoice date. However, the invoice date can usually be directly used for the periodicity.
- ***Positive/negative signs:*** As a basic rule, all data should be stated as positive unless otherwise stated. Negative figures with a minus sign can however be reported on conjunction with correction of previous entries or a special comment can be written in the form. For instance, corrections of previously reported income (exports) within the same statistic year should be subtracted from the reported income/exports in previous quarter.
- ***If the reporting enterprise does not have any import and/or export of services to report:*** It must still submit import and export reports to Statistics Norway.
- ***If the reporting enterprise does not have anything to report on an item:*** Please leave the field empty (no need to write 0 (zero)).
- ***All amounts should be in NOK 1000:*** If the reporting enterprise has imports of services valued at NOK 1 200 000 (1.2 million), please enter 1200.
- ***All amounts should be in NOK:*** Amounts booked in foreign currencies should be converted and reported in NOK. The Norwegian Central Bank's website ([www.norges-bank.no](http://www.norges-bank.no)) contains an overview of daily exchange rates and average monthly and annual exchange rates.
- ***Trade in services with foreign affiliates within the same reporting group*** should be included in the periodic reporting in the same manner as other trade in services with foreign companies, specified with type of service (CPA-code). Furthermore such trade in services also must be specified in individual items, and reported correspondingly as “herav eksport av konserninterne tjenester (of which internal export of services within the same group)” for export and “herav import av konserninterne tjenester (of which internal import of services within the same group)” for import of services.
- ***Financial year deviates from the calendar year:*** In the reporting, the financial year corresponds with the calendar year. The reporting intervals and the reporting deadlines thus

follow the calendar year. Reporting enterprises that use another financial year than the calendar year should primarily produce data for the period in the calendar year. If this is not possible, the data most closely related to the reporting period should be reported. In such cases, it is extremely important that the financial period of the data is specified, as well as which reporting period the report is valid for. Information on such circumstances can be submitted in the web questionnaire, or by sending an e-mail to [tjenestehandel@ssb.no](mailto:tjenestehandel@ssb.no), or by telephone 62 88 56 32.

- **Country of origin is determined by the country of registration for the foreign counterpart:** Alternatively address of subsidiaries or address of physical persons. The country codes to be used in the reporting are the alpha-2-code in ISO 3166. A complete list of countries is provided in chapter 6. Note: Payer/Payee is not necessarily counterpart in the transaction. In the reporting, the counterpart's country of origin is required if possible, and not the country of origin for the payer/payee.

## 2.2 Export and import of services

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

### 2.2.1 Export of services/ income for the reporting enterprise

All services including Internet trade delivered from the reporting enterprise to companies, affiliates, legal persons or other units regarded as foreigners in chapter 2.3.3, and paid by the counterparts are regarded as export. Please note that the service may be delivered either in Norway or abroad.

### 2.2.2 Import of services /expenditure for the reporting enterprise

All services including Internet trade delivered to the reporting enterprise by companies, affiliates, legal persons or other units regarded as foreigners in chapter 2.3.3, and for which payments are made to the counterparts are regarded as import. Please note that the service may be delivered either in Norway or abroad.

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

Trade in services with foreign affiliates within the same reporting group should be included in the periodic reporting in the same manner as other trade in services with foreign companies, specified with type of service (CPA-code). Furthermore, such trade in services also must be specified in individual items, and reported correspondingly as “of which internal export of services within the same group” for export and “of which internal import of services within the same group” for import of services. In this context, “group” means units with a certain relationship, such as parent company, subsidiaries (sister companies), and branches, etc.

- A **holding company** or **parent company** is a company that owns enough voting stock in another firm to control management and operations by influencing or electing its board of directors.
- A subsidiary is a company that is owned and directly controlled by the parent company.
- A sub-subsidiary is a company that is owned and directly controlled by the subsidiary, but is not directly controlled by the parent company. “Control” means possession of more than 50 per cent of the ownership of another company.

### 2.2.4 Exceptions concerning the reporting of services

For some services, Statistics Norway collects data from other sources. The following services should not be reported:

- Expenditure concerning business travels abroad. Such data are collected through travel statistics.
- Insurance premiums and compensation shall not be included in the reporting. Such data are collected in the reporting of foreign assets and liabilities (BoP reporting).

## 2.3 Important definitions and specifications

### 2.3.1 Norway - abroad

In external trade in services, Norway is defined as the Norwegian economic territory. In addition to the Norwegian mainland, this includes offshore, air territory, the Norwegian continental shelf and Norwegian embassies abroad. For this purpose, abroad is defined as anywhere outside the Norwegian economic territory.

### 2.3.2 Norwegian/domestic resident

The following units are regarded as Norwegian in the external trade in services statistics:

- Legal persons registered as Norwegian, excluding their affiliates abroad. The definition is valid regardless of the owners' nationality. Hence, foreign owned companies registered as Norwegian are regarded as Norwegian units.
- Affiliates in Norway of foreign registered legal persons.
- Physical persons permanently residing in Norway, regardless of citizenship.

### 2.3.3 Foreign/foreigner

The following units are regarded as foreign in the statistics:

- Legal persons registered abroad, including Norwegian owned companies that are registered abroad.
- Norwegian companies' affiliates abroad.
- Physical persons permanently residing abroad, regardless of citizenship.

### 2.3.4 Affiliates and representative offices abroad

An affiliate is defined as a part of a legal entity that operates in a foreign country for a period longer than one year. An affiliate should be clearly limited from the rest of the legal entity, e.g. judicially, financially or geographically. Normally affiliates are limited to units with separate accounts i.e. including individual income statements and balance sheets, though this is not an absolute condition. Affiliates abroad are anyhow normally subject to income tax in their country of residence.

Foreign enterprises' affiliates in Norway are considered as Norwegian, while Norwegian enterprises' affiliates abroad are considered as foreign. Thus, transactions between the reporting enterprise and its foreign affiliate should be included in the reporting for external trade in services.

However, the definition of foreign and Norwegian units for the purpose of these statistics is not necessarily compatible with the definition of legal entity. As a rule, all activity located abroad with duration of more than a year is to be considered as a foreign enterprise in the statistics. The activity is then to be considered as external trade, whether the activity is carried out by a foreign legal person or as part of a Norwegian legal person.

Production located abroad implies that the export or import related to this production is not import or export for the Norwegian part, but for the foreign part. For this reason, the external trade in services related to this production should not be included in the report.

The following should be excluded from the report:

- Transactions which the Norwegian affiliate located abroad has with other foreign companies, and
- Transactions which the reporting enterprise has with foreign affiliates in Norway.

A *representative office* is part of a legal entity that is not defined as an affiliate. Representative offices abroad should be counted as part of the Norwegian unit in the reporting.

### **2.3.5 Licenses in the oil and gas sector**

The nationality of operators of oil and gas fields depends on the location of the field. This is because the operators are considered affiliates when they are not established as legal entities (see definition of affiliates under 2.3.4). All operators on Norwegian oil and gas fields are considered Norwegian, while operators on foreign fields are considered foreign.

#### *Norwegian fields:*

The operator (who has the main responsibility for the license) should report data for the whole license to Statistics Norway; all exports and imports of services against foreign counterparts. The participants (who do not have the main responsibility for the license, but operate part of the activity) of the oil and gas field should not report any data relating to the activities on the oil and gas field. This is because the operator will report data for the whole license. Since both the operator and the participants of a Norwegian oil and gas field are defined as Norwegian, transactions between them will not be included in the reporting. However, it is possible for them (operator and participants) to have exports and imports of services with other foreign companies abroad. This means that the operator of the license will report both external trade related to the whole license and its own transactions.

#### *Foreign fields:*

Data for operating a foreign oil and gas field are not included in the reporting. Norwegian companies that are involved in activities on a foreign oil and gas field shall only report data for their own transactions between the affiliate and the reporting enterprise. For more information on affiliates and their specifications, see chapter 2.3.4.

### **2.3.6 The reporting of services in connection with pools in shipping**

The pool as such is regarded as a production unit which delivers freight services equal to the total value earned by all participating *ships conducting the freight services. The net payments to each participating shipping company are regarded as a cost for the pool (ship rental) and as income (hiring out of ships) for each participating company.*

A pool is considered Norwegian if the pool administrator is registered in Norway. If registered abroad, the pool is considered foreign.

#### *Reporting from Norwegian pool administrators:*

Norwegian pool administrators should report the full export of freight services and import of ship rental from foreign participants in the pool. Participants in pools with Norwegian pool administrator should not report any data in connection to the pool.

#### *Reporting from Norwegian ship owners who participate in foreign pools:*

Norwegian ship owners who participate in foreign pools should report net income from the pool as export – hiring out of ships. Norwegian participants in foreign pools should also report unsettled matters with the foreign pool administrator.



### 3. Guidelines for the use of service codes

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

These explanations are not necessarily exhaustive and are merely intended as a guide for the reporting.

CPA-code	Type of services and contents
<b>Contract work and repairs</b>	
<b>000091</b>	<b>Installation and Assembly</b>
	<p><b>Income:</b> 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. <b>Enterprises within the oil industry should use CPA-code 112012 below.</b></p> <p><b>Expenditure:</b> 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. <b>Enterprises within the oil industry should use CPA-code 112012 below.</b></p>
<b>000092</b>	<b>Repairs and maintenance</b>
	<p><b>Income:</b> 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. <b>Enterprises within the oil industry should use CPA-code 112012 below.</b></p> <p><b>Expenditure:</b> 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. <b>Enterprises within the oil industry should use CPA-code 112012 below.</b></p>
<b>000093</b>	<b>Rebuilding and outfitting</b>
	<p><b>Income:</b> 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. <b>Enterprises within the oil industry should use CPA-code 112012 below.</b></p> <p><b>Expenditure:</b> 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. <b>Enterprises within the oil industry should use CPA-code 112012 below.</b></p>
<b>000099</b>	<b>Contractual work and other industrial services</b>
	<p><b>Income:</b> 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><b>Expenditure:</b> 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
<b>Service related to oil and gas exploration, excluding surveying</b>	
<b>112011</b>	<b>Drilling services</b>
	<p><b>Income:</b> 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. <b>NB!</b> 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><b>Expenditure:</b> 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. <b>NB!</b> 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>
<b>112012</b>	<b>Other services related to oil and gas exploration, excluding surveying</b>
	<p><b>Income:</b> 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. <b>Seismic services should not</b> 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". <b>NB!</b> 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><b>Expenditure:</b> 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. <b>Seismic services should not</b> 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. <b>NB!</b> 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>
<b>Building and construction projects</b>	
<b>450001</b>	<b>Building and construction activities regarding building of fixed installations (roads, dam installations and other infrastructure projects) abroad</b>
	<p><b>Income:</b> 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. <b>NB!</b> 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><b>Expenditure:</b> 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. <b>NB!</b> 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
<b>Building and construction projects , cont.</b>	
<b>450002</b>	<b>Building and construction activities regarding building of fixed installations (roads, dam installations and other infrastructure projects) in Norway</b>
	<b>Income:</b> 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. <b>NB!</b> 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.
	<b>Expenditure:</b> 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. <b>NB!</b> 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.
<b>Wholesale trade and intermediate trade in goods, canteens and caterings services</b>	
<b>511000</b>	<b>Commission</b>
	<b>Income:</b> Income includes the value of all commissions received from foreign customers for agency activities related to foreign trade in goods.
	<b>Expenditure:</b> Expenditure includes the value of all commissions paid out to foreign suppliers for agency activities related to foreign trade in goods.
<b>519000</b>	<b>Goods bought and resold abroad - Intermediate trade</b>
	<b>Income:</b> Income includes the incomes from goods bought and sold abroad without having crossed the Norwegian border.
	<b>Expenditure:</b> Expenditure includes the payments for goods bought and sold abroad without having crossed the Norwegian border.
<b>555210</b>	<b>Canteens and catering</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> Expenditure includes all payments made to foreign suppliers for delivery of food and catering services to Norwegian ships, aircrafts etc. abroad. <b>This item should not include</b> 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>
<b>Transport services</b>	
<b>601010</b>	<b>Passenger transport by rail</b>
	<b>Income:</b> Income includes all payments received for transport by rail of foreign passengers to/from Norway and abroad.
	<b>Expenditure:</b> Expenditure includes all payments made out for transport by rail of Norwegian passengers to/from Norway and abroad.
<b>601020</b>	<b>Transport of goods by rail</b>
	<b>Income:</b> Income includes all payments received from foreign customers for transport of goods by rail.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for transport of goods by rail abroad.

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

CPA-code	Type of services and contents
<b>Transport services, continued</b>	
<b>622010</b>	<b>Other air transport of passengers</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for air transport of Norwegians abroad by other aircraft than scheduled air plane.
<b>622020</b>	<b>Other air transport of freight</b>
	<b>Income:</b> Income includes all payments received from foreign customers for transport of freight to/from Norway and abroad by other aircraft than scheduled air plane.
	<b>Expenditure:</b> 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.
<b>622031</b>	<b>Hiring and hiring out of aircraft with crew for passenger transport</b>
	<b>Income:</b> Income includes all payments received from foreign customers for hiring out of Norwegian aircraft with crew for passenger transport.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for hiring of foreign aircraft with crew for passenger transport.
<b>622032</b>	<b>Hiring and hiring out of aircraft etc. with crew for freight transport</b>
	<b>Income:</b> Income includes all payments received from foreign customers for hiring out of Norwegian aircraft with crew for freight transport.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for hiring of foreign aircraft with crew for freight transport.
<b>631110</b>	<b>Cargo handling</b>
	<b>Income:</b> Income includes all payments received from foreign customers for support and auxiliary services such as cargo handling in connection with freight transport.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for support and auxiliary services such as cargo handling in connection with freight transport.
<b>631210</b>	<b>Storage of goods</b>
	<b>Income:</b> Income includes all payments received from foreign customers for support and auxiliary services such as storage of goods in connection with freight transport.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for support and auxiliary services such as storage of goods in connection with freight transport.
<b>632110</b>	<b>Supporting rail transport activities, except transport of passengers and goods</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>632120</b>	<b>Supporting road transport activities, except transport of passengers and goods</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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
<b>Transport services, continued</b>	
<b>632210</b>	<b>Supporting sea and coastal water transport activities, except transport of passengers and goods</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>632310</b>	<b>Supporting air transport activities, except transport of passengers and goods</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>633010</b>	<b>Travel agency and tour operator activities – tourist assistance activities</b>
	<b>Income:</b> 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. <b>Business trips should not be included.</b>
	<b>Expenditure:</b> 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. <b>Business trips should not be included.</b>
<b>634000</b>	<b>Transport agency activities</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>Postal and telecommunications services</b>	
<b>641110</b>	<b>National postal services</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>641210</b>	<b>Courier services</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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
<b>Postal and telecommunications services, continued</b>	
<b>642000</b>	<b>Telecommunications services</b>
	<p><b>Income:</b> 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. <b>Except</b> services related to software or general computer support, which should be included in the CPA-codes <i>Computer services</i>. (721000 – 726000)</p> <p><b>Expenditure:</b> 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. <b>Except</b> services related to software or general computer support, which should be included in CPA-codes <i>Computer services</i>. (721000 – 726000)</p>
<b>Auxiliary financial services, insurance and pension services</b>	
<b>651000</b>	<b>Fees, levies and commissions</b>
	<p><b>Income:</b> Income includes all fees, levies and commissions, <b>except interest rates</b>, 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. <b>Auxiliary services to insurance services</b> should be included in CPA-code 672000.</p> <p><b>Expenditure:</b> Expenditure includes all fees, levies and commissions, <b>except interest rates</b>, 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. <b>Auxiliary services to insurance services</b> should be included in CPA-code 672000.</p>
<b>672000</b>	<b>Services auxiliary to insurance</b>
	<p><b>Income:</b> 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.</p> <p><b>Expenditure:</b> 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.</p>
<b>Real estate activities</b>	
<b>702000</b>	<b>Letting of real estate</b>
	<p><b>Income:</b> 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).</p> <p><b>Expenditure:</b> 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).</p>
<b>703000</b>	<b>Real estate activities on a fee or contractual basis</b>
	<p><b>Income:</b> 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.</p> <p><b>Expenditure:</b> 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.</p>



CPA-code	Type of services and contents
<b>Hiring and hiring out of transportation, machinery and equipment</b> (operational leasing, bare boat hire, dry lease)	
<b>710000</b>	<b>Hiring and hiring out of transportation, machinery and equipment</b>
	<b>Income:</b> 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. <b>Financial leasing</b> , hiring out of transportation and plant machinery etc. with personnel is not covered by this survey.
	<b>Expenditure:</b> 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. <b>Financial leasing</b> , hiring out of transportation and plant machinery etc. with personnel is not covered by this survey..
<b>IT-services are specified in CPA-code 721000 - 726000.</b>	
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"	
<b>721000</b>	<b>Hardware consultancy</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with hardware consultancy services.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with hardware consultancy services.
<b>722000</b>	<b>Software and system consultancy</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>723000</b>	<b>Data processing consultancy</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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
<b>IT-services, continued</b>	
<b>724000</b>	<b>Operation of databases</b>
	<p><b>Income:</b> 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. <b><u>Services in connection with setting up accesses</u></b>, e.g. to the Internet, telephone network etc. should be entered in CPA-code 642000 <i>Telecommunications</i>.</p> <p><b>Expenditure:</b> 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. <b><u>Services in connection with setting up accesses</u></b>, e.g. to the Internet, telephone network etc. should be entered in CPA-code 642000 <i>Telecommunications</i>.</p>
<b>725000</b>	<b>Maintenance and repair of office, accounting and computing machinery</b>
	<p><b>Income:</b> 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.</p> <p><b>Expenditure:</b> 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.</p>
<b>726000</b>	<b>Other computer-related activities</b>
	<p><b>Income:</b> Income includes all payments received from foreign customers for services in connection with web hotel management (rental of server space for web site).</p> <p><b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for services in connection with web hotel management (rental of server space for website).</p>
<b>Research and development (R&amp;D) and business services</b>	
<b>730000</b>	<b>Research and development (R&amp;D)</b>
	<p><b>Income:</b> 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&amp;D is the presence of a cutting edge element and that a certain amount of uncertainty is attached to the outcome.</p> <p><b>Expenditure:</b> 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&amp;D is the presence of a cutting edge element and that a certain amount of uncertainty is attached to the outcome.</p>
<b>741100</b>	<b>Legal activities</b>
	<p><b>Income:</b> 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. <b><u>Services in connection with fines should not be included.</u></b></p> <p><b>Expenditure:</b> 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. <b><u>Services in connection with fines should not be included.</u></b></p>

CPA-code	Type of services and contents
<b>Research and development (R &amp; D) and business services continued</b>	
<b>741200</b>	<b>Accounting and book-keeping, auditing and tax consultancy services</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>741300</b>	<b>Market research and public opinion polling</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>741400</b>	<b>Business and management consultancy activities</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>742000</b>	<b>Technical consultancy services within engineering and architectural services</b>
	<b>Income:</b> 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. <b>Exempt are</b> 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> .
	<b>Expenditure:</b> 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. <b>Exempt are</b> 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> .
<b>743000</b>	<b>Technical testing and analysis</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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
<b>Research and development (R &amp; D) and business services continued</b>	
<b>744000</b>	<b>Advertising</b>
	<b>Income:</b> 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. <b>Public relations services</b> should be included in CPA-code 741400 <i>Business and management consultancy activities</i> .
	<b>Expenditure:</b> 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. <b>Public relations services</b> should be included in CPA-code 741400 <i>Business and management consultancy activities</i> .
<b>745000</b>	<b>Labour recruitment and provision of personnel</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with private and public employment services.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with private and public employment services.
<b>746000</b>	<b>Investigation and security activities</b>
	<b>Income:</b> Income includes all payments received from foreign customers for advisory, guiding and executive assistance in connection with investigation and security activities. <b>Services related to the installation of alarm systems</b> 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> .
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers for advisory, guiding and executive assistance in connection with investigation and security activities. <b>Services related to the installation of alarm systems</b> 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> .
<b>747000</b>	<b>Industrial cleaning</b>
	<b>Income:</b> Income includes all payments received from foreign customers in connection with services related to indoor cleaning, chimney sweeping, disinfection etc.
	<b>Expenditure:</b> Expenditure includes all payments made out to foreign suppliers in connection with services related to indoor cleaning, chimney sweeping, disinfection etc.
<b>748000</b>	<b>Other business services</b>
	<b>Income:</b> 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. <b>Operation of databases</b> 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> .
	<b>Expenditure:</b> 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. <b>Operation of databases</b> 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
<b>Other services</b>	
<b>900000</b>	<b>Collection and treatment of waste and sewage and other environmental services</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>921000</b>	<b>Film and video activities</b>
	<b>Income:</b> 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. <b><u>The sales of films, recorded music and compositions should not be included.</u></b>
	<b>Expenditure:</b> 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. <b><u>The purchases of films, recorded music and compositions should not be included.</u></b>
<b>922000</b>	<b>Radio and television activities</b>
	<b>Income:</b> 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. <b><u>The sales of radio and TV programmes, recorded music and compositions should not be included.</u></b>
	<b>Expenditure:</b> 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. <b><u>The purchases of radio and TV programmes, recorded music and compositions should not be included.</u></b>
<b>923000</b>	<b>Other entertainment activities</b>
	<b>Income:</b> 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. <b><u>Gambling and betting activities</u></b> should not be included here but in CPA-code 927000 <i>Other leisure activities</i> .
	<b>Expenditure:</b> 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. <b><u>Gambling and betting activities</u></b> should not be included here but in CPA-code 927000 <i>Other leisure activities</i> .

CPA-code	Type of services and contents
<b>Other services - continued</b>	
<b>924000</b>	<b>News agency activities</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>925000</b>	<b>Operation of libraries and archives, museums and other cultural establishments</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>926000</b>	<b>Sporting activities</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>927000</b>	<b>Other leisure and cultural services</b>
	<b>Income:</b> 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.
	<b>Expenditure:</b> 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.
<b>981000</b>	<b>Royalties and licence fees</b>
	<b>Income:</b> 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). <b><u>The sales of the actual rights and rights for distribution</u></b> of audiovisual products should not be included here, but in cultural services.
	<b>Expenditure:</b> 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). <b><u>The purchases of the actual rights and rights for distribution</u></b> of audiovisual products should not be included here, but in cultural services.

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

## 4. Submitting and transmitting the data for external trade in services

The reporting enterprise is responsible for ensuring that the submitted data are of good quality and transmitted to Statistics Norway within the reporting deadline.

How the data should be submitted and transmitted depends on the reporting method:

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

### 4.1 Web questionnaire in Altinn

The form for this questionnaire can be found in “**Inbox**” in Altinn <https://www.altinn.no/en/>

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

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

The role can be delegated:

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

More about roles:

<https://www.altinn.no/en/help/profile/roles-and-rights/>

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

<https://www.altinn.no/en/forms-overview/bronnoysund-register-centre/request-for-assignment-of-a-d-number/>

Alternatively, enterprises can log on to Altinn through enterprise certificate. This log on method is linked to the organizational number of the enterprise and not to personal ID number. For more information go to

<https://www.altinn.no/en/help/logging-in/altinn-alternative-log-in-methods/enterprise-certificate/>

#### Logging on in Altinn

Go to [www.altinn.no](https://www.altinn.no) and click on **<Log on>** at the top right of the screen.

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

#### How to find the form for a specific enterprise

1. You will be taken first to “**Inbox**”. Go to the icon in the top right corner and find the enterprise you want to select.
2. Click on the title of the form to open it.

#### How to submit the form

1. When you have completed the form, click on **<Check form>** at the bottom of the screen. If there is an error in the form, an error message will appear. Click on the error message to navigate to the page with the error.
2. When any errors have been corrected, click on **<Proceed to submission>**



3. Then click on **<Submit>** at the bottom right of the next screen. Save the confirmation from Altinn showing that the form has been submitted.

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

## 4.2 Semicolon separated file

If you choose to produce a flat file, please make sure that the record structure described in the list of service codes is used (see chapter 3 for more information).

The various fields in the file must be separated by a semicolon (;) and the file must have a *semicolon separated* format (file name.sdv).

The file should have the name reportingperiod\_orgnr.sdv (the organisation number must be included in the new file name).

*File for the 1 quarter in 2017 should/can have the following name:*

201703\_nnnnnnnnn.sdv ,        n = organizational number 9 digits

*File for the 2. quarter 2017 should/can have the following name:*

201706\_nnnnnnnnn.sdv ,        n = organizational number 9 digits

### 4.2.1 Transmission of sdv-file

The Altinn portal should be used when submitting the semicolon separated data. Altinn is the public sector's Internet site for transmitting data and is a safe method for transmitting data.

Procedure for transmitting data

- 1) Go to [www.altinn.no](http://www.altinn.no).
- 2) Log on. (*For help and information on how to log on etc. please see information on [www.altinn.no](http://www.altinn.no)*).
- 3) Check that you are logged on as the firm you are reporting data for. The identity information is shown in the upper right hand corner in the log on page of Altinn (after log on).
- 4) Find the correct form.  
The correct form to be used can be found on the main page that appears after log on. Select the form for "Rapportering av utenrikshandel med tjenester (reporting external trade in services)" for the period your company has been asked to submit data.  
  
If the form does not appear automatically on the main page after log on, it can be found by using the option "Tjenester/Nytt skjema (services/ new questionnaire)" in the menu. Click on "Tjenester pr. Etat (services per department)" on the right hand side of the screen, choose "Statistisk sentralbyrå (Statistics Norway)" and find the relevant form.
- 5) Open the form.
- 6) Make sure that the information about the firm in the form is correct and fill in information on reporting period, contact person and e-mail address.
- 7) The sdv-file should be sent as an attachment. To do so, click on "vedlegg" (attachment) in Altinn, please see left hand side of the screen when filling in the form.

8) Use the button/link “hent fil (get file)”.

*How to add an attachment to the Altinn form:*

8.1) Click the button “bla gjennom (browse)”, find the file you want to attach and select it.

8.2) Click “legg til (add)”.

8.3) Go back to the form by clicking the button “velg skjema (choose questionnaire)”.

9) Start the transmission by clicking the button “start innsending (start transmitting)”.

Follow the instructions on the screen.

When the transmission is complete, a message will appear on the screen. You will be given the opportunity to print a receipt. We recommend that you do this.

*E-mail*

The sdv-file can be sent as an attachment to an e-mail if you are unable to use *Altinn*. If so use the following e-mail address: [tjenestehandel@ssb.no](mailto:tjenestehandel@ssb.no)

Please be aware of the risks involved with sending files via e-mail. The enterprise is responsible for the transmission.

*Other:*

Contact us if you have any problems with reporting the data.

## 5. Technical description of reporting / File reporting

This chapter is intended for enterprises which report data as a flat file via Altinn, see chapter 4.2.

It may become necessary to change specifications due to international or Norwegian requirements. Changes in reporting specifications will generally be effective from the first quarter of the reporting year. Each reporting enterprise is responsible for using the latest version of the guidelines.

This is version 07 of the technical reporting description. It is valid as of the first quarter of 2017.

### 5.1 Reporting structure

File reporting via Altinn is composed of four variables, an identification variable, two classification variables and an amount variable. These variables are subsequently divided into fields.

The variables comprise of:

- **Identification variable:** Identifies the reporting unit, the reporting period (the dates that the exports and imports amounts refer to), reporting option and the version of the list of codes applied (fields 1 - 5).
- **Classification variable 1:** Defines the accounts items (fields 6 - 8).
- **Classification variable 2:** Defines the statistical characteristics by “types of services” (CPA-code), “currency” and “country” (fields 9 - 11).
- **Amount variable:** Defines the amount (field 12).

### 5.2 Further information of the variables and fields in the report

Identification variable: *Organisation number, reporting period and reporting option:*

- **Field 1:** *The reporting unit's organisation number - 9 positions.* The organisation number of the enterprise from the Central Register of Legal Entities (9 digits).
- **Field 2:** *Reporting period - 6 positions.* The reporting period should be stated as year (4 digits) and number of the last month in the reporting period (2 digits). For example, the reporting periods for the year 2017 should be coded in the following way: 201703 (first quarter), 201706 (second quarter), 201709 (third quarter) and 201712 (fourth quarter).
- **Field 3:** *Reporting option - 2 positions.* Use code TT to report the data on external trade in services.
- **Field 4:** *Version number - 2 positions.* Please state the version of the list of codes applied. The version number is printed in the beginning of chapter 5, and should be stated with two digits. Thus, this version of the list of codes should be stated with 07 in field 4. The reporting unit should always use the last version of the list of codes and should check whether changes have been made in the list of codes prior to reporting data for a new period. Normally changes in the list of codes will only be made once a year, i.e. prior to the reporting of data for the first quarter (see “Changes in the list of codes”). This version of the code list is valid for reporting data from the first quarter of 2017.
- **Field 5:** *Data source – 1 position.* In this field the character F should be used.

Classification variable 1. **Accounts items:**

- **Field 6:** *Prefix - 2 positions.* Code for placing the report in system. The following codes

can be used in field 5 in this report:

*12 = Export of services*

*17 = Import of services*

The first digit states which part of the report the data is about, and the second digit subdivides the data in the various parts of the report into different main categories.

- **Field 7:** *Item - 5 positions.* Code for reporting item. The following codes can be used in field 6 in this report:

*01000 = Export of services*

*02000 = Import of services*

- **Field 8:** *Sub items - 2 positions.* This code is used for providing the amount of the internal transactions in services within the same enterprise for each CPA code. The following codes may be used in field 7 in this report:

*00 = No sub items*

*10 = Proportion of internal transactions in services within same enterprise for each CPA code.*

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

- **Field 9:** *CPA - 6 positions.* Code for stating type of service exported and imported. For further description of the various types of services, see under 3.2.  
In the lists of codes it is indicated whether the item is to be classified (distributed) or not. The following codes are used in the list of codes:

CPA = The item is to be classified by using CPA-code

- = No distribution by type of service. The field should be empty in the report, only with a semicolon (;) at the end.

- **Field 10:** *Currency - 3 positions.* The currency codes are not used in this report. Insert XXX (three Xs) in field 9, or leave it empty only with a semicolon (;) at the end.

- **Field 11:** *Country - 2 positions.* ISO letter code with two letters (ISO 3166). It states the country of residence for the counterpart in the transaction or for the creditor or debtor. For further description of country codes, see chapter 6.

In the lists of codes, it is indicated whether the country specific data should be distributed or not. The following codes are used in the list of codes:

L = The item will be given by country applying ISO letter codes.

XX = No country specific data. XX (two Xs) can be inserted in field 10 or it can be left empty with a semicolon (;) at the end.

#### Amount variable. ***Amount:***

- **Field 12:** *Amount - 12 positions.* Amount should be reported as follows:
  - In thousand kroner (NOK) of the value of year to date (YTD). For instance, NOK 1.2 million should be reported as 1200.
  - Items in foreign currency should be converted to NOK.

As a rule, all amounts should be stated as positive figures. For example, if the reporting enterprise has negative returns on income (export) due to repayments within a financial year, it should be reported as negative exports.

### 5.3 Recording description of the identification variable

The identification variable has the following structure:

Identification variable					
Field no.	Field 1	Field 2	Field 3	Field 4	Field 5
Content of field	The reporter's organisation number	Reporting period	Reporting option	Version number	Data source
Number of positions	9	6	2	2	1
Example	999999999	201703	TT	07	F

**Example:** Reporting enterprise with organisation number 999999999 (organisation number 999999999). The reporting enterprise reports data for the first quarter of 2016 (reporting period 201703) in external trade in services (reporting option TT) and has used the seventh (this) version of the list of codes (version number 07).

**Recording alternative:** 999999999;201703;TT;07;F

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

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

The table below gives some examples of how the record for fields 6 - 12 should look like when the reporting enterprise submits data to Statistics Norway. The record can comprise 21 to 32 positions, depending on whether the CPA, currency, and country fields are used or not. The record is divided as follows:

	Classification variable 1			Classification variable 2			Amount var.
Field no.	Field 6	Field 7	Field 8	Field 9	Field 10	Field 11	Field 12
Content of field	Prefix	Item	Sub item	CPA	Currency	Country	Amount
Numbers of positions	2	5	2	6/0	3 (or 0)	2 (or 0)	12
Example	12	01000	00	723000	XXX (or empty)	DK	2000

**Example:** Reporting of export of services (prefix 12, item 01000, sub item 00), data processing (CPA-code 723000). The data is not to be distributed by currency (XXX or empty in currency field), to Denmark (DK in country field) for NOK 2 million in total.

The reported records should have semicolon separated fields and should be organised as follows:

**Alternative 1:** 12;01000;00;723000;XXX;DK;2000 (XXX indicates no distribution by currency)

**Alternative 2:** 12;01000;00;723000;;DK;2000 (Empty currency field indicates no distribution)

The fields should be semicolon separated and should finish with a line feed.

## 5.5 Structure of the submitted file

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

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

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

999999999;201703;TT;07;F

Reporting enterprise with organisation number 999999999 (organisation number 999999999). The reporting enterprise reports data for the first quarter of 2017 (reporting period 201703) in external trade in services (reporting option TT) and has used the seventh version of the list of codes (version number 07).

Then follows the classification variables and the amount variables.

12;01000;00;723000;XXX;XX;2000

Reporting of export of services (prefix 12, item 01000, and sub item 00) with the type of service (CPA-code 723000). The data is not to be distributed by currency (currency field XXX) or country (country field XX) for NOK 2 million in total.

### **Alternative 2, where an empty currency field indicates no distribution by currency:**

999999999;201703;TT;07;F

Reporting enterprise with organisation number 999999999 (organisation number 999999999). The reporting enterprise reports data for the first quarter of 2017 (reporting period 201703) in external trade in services (reporting option TT) and has used the seventh version of the list of codes (version number 07).

Then follows the classification variables and the amount variables.

12;01000;00;723000;;DK;2000

Reporting of export of services (prefix 12, item 01000, and sub item 00) with the type of service (CPA-code 723000). The data is not to be distributed by currency (currency field empty), to Denmark (country field DK) for NOK 2 million in total.

The procedures on how to submit files are described in chapter 4.

## 6. List of country codes

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

Country name	ISO code 3166
Afghanistan, Islamic State of	AF
Albania	AL
Algeria	DZ
American Samoa	AS
Andorra	AD
Angola	AO
Anguilla	AI
Antigua and Barbuda	AG
Argentina	AR
Armenia	AM
Aruba	AW
Australia	AU
Austria	AT
Azerbaijan, Republic of	AZ
Bahamas	BS
Bahrain, Kingdom of	BH
Bangladesh	BD
Barbados	BB
Belarus	BY
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM
Bhutan	BT
Bolivia	BO
Bonaire, Saint Eustatius and Saba	BQ
Bosnia and Herzegovina, Republic of	BA
Botswana	BW
Brazil	BR
British Indian Ocean Territory	IO
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI
Cambodia	KH
Cameroon	CM

Country name	ISO code 3166
Canada	CA
Canary Islands	XB
Cape Verde	CV
Cayman Islands	KY
Central African Republic	CF
Ceuta and Melilla	XC
Chad	TD
Chile	CL
China, Peoples Republic of	CN
Christmas Island	CX
Cocos (Keeling) Islands	CC
Colombia	CO
Comoros	KM
Congo, Brazzaville	CG
Congo, Democratic Republic of	CD
Cook Islands	CK
Costa Rica	CR
Cote d'Ivoire	CI
Croatia	HR
Cuba	CU
Curacao	CW
Cyprus	CY
Czech Republic	CZ
Denmark	DK
Djibouti	DJ
Dominica	DM
Dominican Republic	DO
East Timor	TL
Ecuador	EC
Egypt	EG
El Salvador	SV
Equatorial Guinea	GQ
Eritrea	ER
Estonia	EE
Ethiopia	ET
Falkland Islands (Malvinas)	FK

Country name	ISO code 3166
Faroe Islands	FO
Fiji Islands, Republic of the	FJ
Finland	FI
France	FR
French Guiana	GF
French Polynesia	PF
French Southern Territories	TF
Gabon	GA
Gambia	GM
Georgia	GE
Germany	DE
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GD
Guadeloupe	GP
Guam	GU
Guatemala	GT
Guernsey	GG
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT
Heard Island and McDonald Islands	HM
Holy See (Vatican City State)	VA
Honduras	HN
Hong Kong	HK
Hungary	HU
Iceland	IS
India	IN
Indonesia	ID
Iran, Islamic Republic of	IR
Iraq	IQ
Ireland	IE
Isle of Man	IM
Israel	IL
Italy	IT
Jamaica	JM

Country name	ISO code 3166
Japan	JP
Jersey	JE
Jordan	JO
Kazakhstan, Republic of	KZ
Kenya	KE
Kiribati, Republic of	KI
Korea, Democratic Peoples Rep. of	KP
Korea, Republic of	KR
Kosovo	XK
Kuwait	KW
Kyrgyzstan	KG
Lao Peoples Democratic Republic	LA
Latvia	LV
Lebanon	LB
Lesotho	LS
Liberia	LR
Libyan Arab Jamahiriya	LY
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU
Macao	MO
Macedonia, Former Yugoslav Rep. of	MK
Madagascar	MG
Malawi	MW
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Marocco	MA
Marshall Islands	MH
Martinique	MQ
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Micronesia, Federated States of	FM
Moldova	MD
Monaco	MC
Mongolia	MN



Country name	ISO code 3166
Montenegro	ME
Montserrat	MS
Mozambique	MZ
Myanmar (Prev. Burma)	MM
Namibia	NA
Nauru	NR
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NI
Niger	NE
Nigeria	NG
Niue, Republic of	NU
Norfolk Island	NF
Northern Mariana Islands	MP
Oman	OM
Pakistan	PK
Palau	PW
Palestine	PS
Panama	PA
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Philippines	PH
Pitcairn	PN
Poland	PL
Portugal	PT
Puerto Rico	PR
Qatar	QA
Reunion	RE
Romania	RO
Russian Federation	RU
Rwanda	RW
Saint Barthelemy	BL
Saint Helena	SH
Saint Kitts and Nevis	KN

Country name	ISO code 3166
Saint Lucia	LC
Saint Martin, FR	MF
Saint Pierre and Miquelon	PM
Saint Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	ST
Saudi Arabia	SA
Senegal	SN
Serbia	RS
Seychelles	SC
Sierra Leone	SL
Singapore	SG
Sint Marteen (Dutch Part)	SX
Slovakia	SK
Slovenia	SI
Solomon Islands	SB
Somali Republic	SO
South Africa	ZA
South Sudan	SS
South-Georgia/South Sandwich Island	GS
Spain	ES
Sri Lanka	LK
Sudan	SD
Suriname	SR
Swaziland	SZ
Sweden	SE
Switzerland	CH
Syrian Arab Republic	SY
Taiwan	TW
Tajikistan	TJ
Tanzania, United Republic of	TZ
Thailand	TH
Title	Code
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
Turkmenistan	TM

Country name	ISO code 3166
Turks and Caicos Islands	TC
Tuvalu	TV
Uganda	UG
Ukraine	UA
United Arab Emirates	AE
United Kingdom	GB
United States	US
Uruguay	UY
US Minor Outlying Islands	UM
Uzbekistan	UZ
Vanuatu	VU

Country name	ISO code 3166
Venezuela, Bolivarian Republic of	VE
Viet Nam	VN
Virgin Islands, British	VG
Virgin Islands, US	VI
Wallis and Futuna	WF
Western Sahara	EH
Yemen	YE
Zambia	ZM
Zimbabwe	ZW
Åland Islands	AX