

# **International Trade in Services 2019**

Guide to submission of data and service codes

January 2019

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# **1. Getting started with International trade in services**

## **1.1. What is International trade in services**

International trade in services is Statistics Denmark's statistical recording of Denmark's international trade in services. The data applied in the statistics is primarily collected directly from Danish enterprises. In addition, supporting data is applied from other sources, more specifically concerning travel, where exports are compiled in cooperation with VisitDenmark.

After processing of the collected data, the complete statistics on international trade in services are published, e.g. on our website [www.dst.dk/UHT](http://www.dst.dk/UHT). The statistics of total imports and exports of services are published monthly, while a breakdown by selected countries and groups of services is published quarterly. The statistics on an annual basis are more detailed and are broken down by all countries and 70 categories of services. On our website, [www.dst.dk/UHT](http://www.dst.dk/UHT), you can also read about the statistical methods and the legal basis on which Statistics Denmark compiles the statistics.

Imported and exported services by Danish enterprises are of great importance to the Danish economy and the Danish government, the EU institutions and a wide range of national and international organisations use the statistics on imports and exports to monitor economic trends as well as the competitiveness of Danish trade and industry. Furthermore, the data is essential in compiling Danish statistics on the balance of payments and the national accounts.

## **1.2. Confidentiality**

The information reported for International trade in services is treated in confidence and is used only for statistical purposes.

## **1.3. Legal framework**

Reporting International trade in services is compulsory for the selected enterprises. The legal basis of these statistics is the European Parliament and Council Regulation (EU) No 184/2005 of 12 January 2005 on community statistics of balance of payment, international trade in services and foreign direct investments, along with related Commission Regulations and Act on Statistics Denmark (sections 9a and 10). As a rule, enterprises cannot be relieved from their duty to submit data.

# **2. Who must report?**

## **2.1. Who has a duty to report?**

Two groups of enterprises are required to submit data for International trade in services. The first group is composed of Denmark's largest commercial service enterprises. These enterprises are handpicked for the survey. The other group consists in small and medium-sized enterprises. These enterprises are randomly drawn in a process ensuring that the statistics include a representative sample of all types of services and enterprises.

Enterprises that are required to submit data for International trade in services, submit data for the survey on a monthly, quarterly or annual basis.

Further information on the selection criteria is available on the statistics information pages: [www.dst.dk/tjenester](http://www.dst.dk/tjenester) (enterprises reporting monthly), [www.dst.dk/uhtk](http://www.dst.dk/uhtk) (enterprises reporting quarterly) and [www.dst.dk/uhtaar](http://www.dst.dk/uhtaar) (enterprises reporting annually).

## **2.2. Enterprise subject to reporting duty and information provider**

The enterprise subject to reporting duty can fill in and submit the information for International trade in services or it can use a representative for the task. A representative may be e.g. an accountant who submits the information on behalf of the enterprise. Such a representative is referred to as an *information provider*. In cases where an information provider is used, the enterprise subject to reporting duty is still responsible for ensuring that the information provider submits correct information and for the timeliness of the submission.

## **3. How to report**

### **3.1. The reporting solution IDEP.web**

The reporting of International trade in services is made via the online solution IDEP.web. IDEP.web allows you to enter data manually and to import excel files with data from your enterprise. You can find further information about IDEP.web and download a Quick-guide on [www.dst.dk/idepweb](http://www.dst.dk/idepweb). Here you will also find a direct link to IDEP.web.

#### **3.1.1. Exemption from digital reporting**

Denmark has introduced compulsory digital reporting of International trade in services to Statistics Denmark. For further information, see [www.dst.dk/digital](http://www.dst.dk/digital). Only in special circumstances, enterprises may be exempted from digital reporting.

If you have questions regarding the compulsory digital reporting, please contact Statistics Denmark at [www.dst.dk/sos](http://www.dst.dk/sos).

### **3.2. Reporting deadlines and postponements**

Reporting deadlines for enterprises submitting data monthly, quarterly and annually are shown in [appendix 3](#) of this guide. In addition, information on the deadlines is available on the statistics information pages: [www.dst.dk/tjenester](http://www.dst.dk/tjenester) (enterprises reporting monthly), [www.dst.dk/uhtk](http://www.dst.dk/uhtk) (enterprises reporting quarterly) and [www.dst.dk/uhtaar](http://www.dst.dk/uhtaar) (enterprises reporting annually).

The enterprise must always submit data, even if it has not carried on any relevant trade. For periods in which there is no trade, the enterprise must submit a zero indication.

If the deadline cannot be observed, a postponement may be granted in certain cases with regard to the reporting deadline. Please contact us at [www.dst.dk/sos](http://www.dst.dk/sos).

If the deadline is exceeded, Statistics Denmark sends a reminder about the missed deadline. In severe cases where the enterprise continues not to submit data, Statistics Denmark may notify the police.

## **4. Which transactions must be reported?**

Enterprises subject to reporting duty must report their imports and exports of services. In this context, imports and exports of services are defined as purchases and sales of services from/to non-resident counterparty. Below you will find a detailed definition of the concept "non-resident counterparty".

In addition to imports and exports of services, enterprises subject to reporting duty must report trade in certain goods that do not cross the Danish border as well as a few other items.

Moreover, enterprises that are also required to report to Intrastat, must report any price adjustments for Intrastat goods.

Transactions must be reported only if they are made by an enterprise (identified by a CVR number) that is subject to reporting duty for the statistics. Transactions made by enterprises with other CVR numbers in the group must not be included.

### **4.1. What is a non-resident counterparty?**

A non-resident person is a person who lives abroad or who has taken up residence abroad and intends to reside abroad for at least one year. In this way, Danes abroad may also be non-residents, whereas foreigners in Denmark may be Danish residents. Correspondingly, a non-resident enterprise is either a foreign enterprise abroad or a Danish enterprise engaged in or intending to be engaged in economic activities abroad for an extended period. This means that foreign branches and subsidiaries of Danish enterprises are regarded as non-resident enterprises, while branches or subsidiaries that foreign enterprises have in Denmark are regarded as resident enterprises.

Note: Since International trade in services includes transactions with non-resident counterparties, it is irrelevant where the services are provided. Accordingly, services provided in Denmark are included as long as the counterparty is non-resident.

#### **4.1.1. Exceptions**

Note that there are a few exceptions from the underlying principle that International trade in services consists of transactions with non-resident counterparties. This is the case for certain types of expenditure related to construction activities abroad as well as development aid activities and similar transfers. See pages [15](#) and [31](#) in the overview of service codes.

## **4.2. Purchases and sales of services**

### **4.2.1. What is a service?**

Trade in services can be defined as purchases and sales of anything but physical goods. It could be e.g. transport, insurance, telecommunication, royalties and licences etc. Before an enterprise begins reporting for International trade in services, the person responsible should review the full list of service codes in [appendix 1](#) to get a general idea of the types of services in which the enterprise is trading.

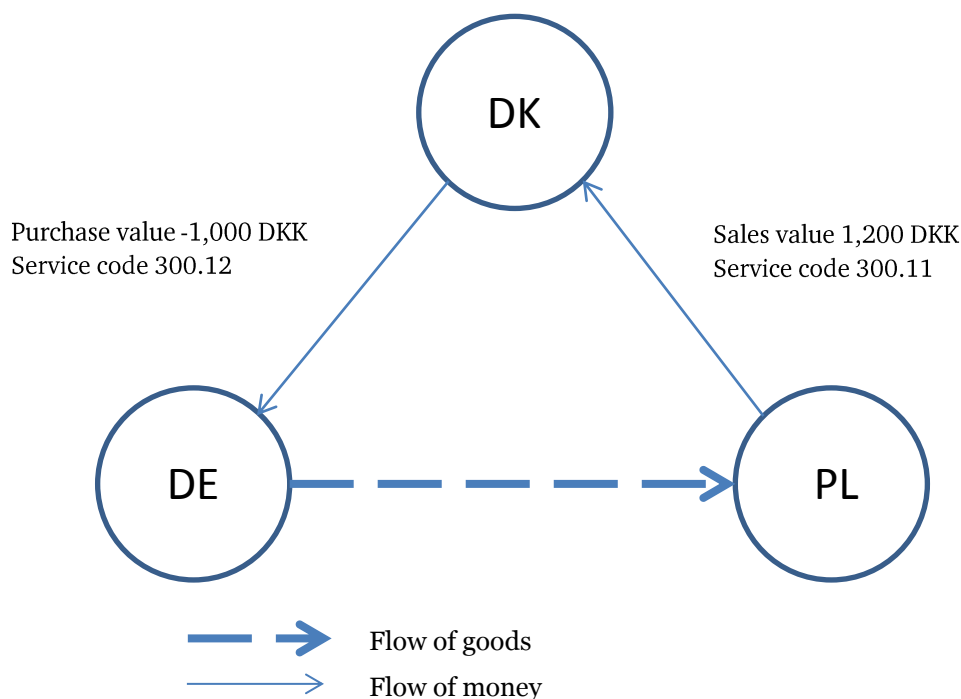
## **4.3. Purchases and sales not crossing the Danish border**

In addition to trade in services with non-resident counterparties, enterprises under a duty to report International trade in services must report purchases and sales of cer-

tain goods that are not crossing the Danish border. Statistics Denmark uses this information in connection with the calculation of the Danish balance of external payments.

#### 4.3.1. Merchanting goods

Merchanting is when an intermediary purchases and sells goods that do not cross the borders of the country in which the intermediary resides. For example, a Danish enterprise purchases goods in Germany at DKK 1,000 and sells these in Poland at DKK 1,200 without ever bringing the goods to Denmark.



When resident enterprises subject to reporting International trade in services, act as intermediaries in a merchanting setup, they must report purchases as well as sales of the relevant goods. For further details, see pages [29-30](#) in the overview of service codes.

#### 4.3.2. Other goods not crossing the Danish border

In addition to merchanting goods, the following goods that are not crossing the Danish border must be reported for International trade in services:

- Purchases of fuels in connection with transport abroad
- Purchases of provisions, spare parts and accessories in connection with transport to/from abroad as well as purchases for restaurants and sales of goods on board
- Purchases of materials abroad to be processed abroad
- Sales of goods abroad after processing abroad

You will find a detailed description of how to report these goods in the overview of service codes on [p. 29](#).

#### 4.4. Other items

Other items include rent of natural resources to/from non-resident counterparty as well as transfers. See [p. 31](#) in the overview of service codes.

#### 4.5. Price adjustments for Intrastat goods

If an enterprise is required to submit data to Intrastat (goods trade with the EU) as well as for International trade in services, the enterprise must submit information in connection with its reporting for International trade in services about credit notes and other price adjustments, incl. transfer pricing adjustments, for Intrastat goods made *after* the goods were reported to Intrastat. Credit notes and other price adjustments must be reported using the special code, which can only be used by prior agreement with Statistics Denmark. Please contact Statistics Denmark at +45 39 17 36 10 for guidance and access to use this code.

#### 4.6. Special transactions

##### 4.6.1. Credit notes and other price adjustments

Credit notes and other price adjustments (not related to Intrastat goods) must be reported by adjusting the report containing the original transaction. In practice, this is done by making a *replacement report* in the reporting solution IDEP.web.

For example, if you have received a credit note in March concerning services purchased in January, you need to make a replacement report in International trade in services for January offsetting the credit note against the imports (i.e. reducing the amount you have stated for imports in January). If you receive a credit note for services purchased over several periods, you must distribute the offsetting amount on the given months. Correspondingly, if you issue a credit note, you must offset this against the exports for the month in which the original exports were made.

Go to [www.dst.dk/uh tidep](http://www.dst.dk/uh tidep) to download a guide on how to make a replacement report.

##### 4.6.2. Transfer pricing

As a rule of thumb, transfer-pricing adjustments (not related to Intrastat goods) must be reported like other price adjustments by adjusting the report containing the original transaction. Apart from that, transfer pricing may be cause for a series of specific conditions. For this reason, please refer to the detailed description of transfer pricing in [appendix 4](#) if your enterprise has transfer pricing in connection with the transactions included in International trade in services. See also [4.5.](#) regarding price adjustments, incl. transfer-pricing adjustments, in connection with Intrastat goods.

### 5. Which information should be given?

A report for International trade in services consists in a number of items, each of which contain the following information:

- Period
- Country
- Service code
- Income
- Expenditure



Note that each item typically covers several transactions. For example, if an enterprise within the same month sells computer and data services to two different customers in Germany, it is reported under one item covering the total income from Germany and service code 210.11 (computer and data services).

## **5.1. Period**

Transactions in International trade in services must be referred to a month, a quarter or a year, depending on whether the enterprise is required to submit data for External trade in services on a monthly, quarterly or annual basis.

The transactions in connection with trade in services are reported in the period (month, quarter, year) in which they are delivered or received. In principle, the reporting is independent of the invoice date. However, the invoice date can usually be applied directly for the accrual-based accounting.

In connection with projects that are implemented over a long period, e.g. construction, and civil engineering projects, the reporting office must aim to report the transactions in the period in which the services were delivered or received. In connection with payments by instalment, you can use the dates of the instalments as the reporting date, if the payments by instalment reflect the value of the services delivered or received. In cases where the payments by instalment differ widely from the value of the services delivered or received, accrual-based accounting must be made, so that the reporting in terms of time reflects delivery or receipt of the services in question.

See also section 4.6. concerning accrual-based accounting of credit notes and transfer pricing adjustments.

## **5.2. Country**

Indicate the country in which the non-resident counterparty resides. Note that it is immaterial in which country the service is delivered. Country is indicated by means of country codes, which appear from [appendix 2](#).

### **5.2.1. Exceptions**

Note that there are a few exceptions from the general rule that the country to be indicated is the country in which a non-resident counterparty resides. This is the case for certain types of expenditure related to construction activities abroad, purchases of merchanting goods as well as development aid transactions and similar transfers. For further details, see pages 15, 29 and 31 in the overview of service codes.

## **5.3. Service code**

By means of service codes, the reporting enterprise indicates the type of service (or good) traded. You will find a list of service codes in [appendix 1](#), and a detailed description of each code in [section 6](#) of this document. In the reporting solution IDEP.web, it is also possible to make an electronic search on the service codes.

### **5.3.1. Several services contained in one invoice amount**

Although an invoice specifies a total amount for several services, you must distribute the amount on the individual service categories when submitting the data. However, if the invoice amount primarily applies to one individual service, the total invoice amount may allocated to this service.

## 5.4. Income/expenditures

The invoice value of sales to and purchases from non-resident counterparties is submitted as income and expenditures respectively. The value of the transactions is measured in whole Danish Kroner (DKK). When converting to DKK, you must apply the exchange rates of Danmarks Nationalbank at the time of the transaction. You can see the exchange rates at [www.nationalbanken.dk](http://www.nationalbanken.dk).

In connection with transfer pricing, however, you must depart from the invoice principle if a transfer pricing transaction is a net amount for services or goods transferred in both directions between the enterprises involved. See the example in [appendix 4](#).

### 5.4.1. Purchases of merchanting goods

Note that Purchases of merchanting goods, as opposed to other purchases, must be reported as negative income. See [4.3.1.](#) and pages [29-30](#) in the overview of service codes.

## 6. Service codes

Below you will find a detailed overview of the individual service codes.

### 6.1. Services

#### 200. TRADE-RELATED SERVICES

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##### 200.2 *Commissions from procurement of goods*

This item covers commissions to agents (e.g. auctioneers) in connection with goods procurements.

Income Income is measured as commissions earned in connection with procurement transactions carried out for a non-resident enterprise.

Expenditure Expenditure is measured as commissions paid in connection with procurement transactions provided by a non-resident enterprise.

Note: Commissions in connection with services procurements must be reported under the service code in question.

##### 200.3 *Maintenance and repair services (except from repairs related to Construction services, Computer services and Mining and oil and gas extraction)*

All maintenance and repair services must be reported, except from repairs related to *Construction services, Computer services and Mining and oil and gas extraction* (which must be reported under the relevant service codes). The full value of the maintenance and repairs must be stated, i.e. including any materials supplied by the repairer and included in the charges.

Income Income is measured as repairs carried out for the account of a non-resident customer.

Expenditure Expenditure is measured as purchases of repairs from a non-resident counterparty (repairer).

##### 200.4

*Manufacturing services on physical inputs owned by others*

Manufacturing services on goods (e.g. processing, assembling, labelling, packaging) covers production services without change of ownership and with a counterparty that is a non-resident enterprise. Excluded is assembling of prefabricated building materials (included in *Construction services*, 205) or labelling and packaging in connection with transport (included in *Transport services*, 201).

Income Income is measured as the invoiced service (including any intermediate consumption) for manufacturing services on goods owned by a non-resident counterparty.

Expenditure Expenditure is measured as the invoiced service from a non-resident enterprise for manufacturing services on goods (including any intermediate consumption) owned by the reporting enterprise or other resident enterprises.

Coherence with other sets of statistics If the enterprise is required to submit data to Intrastat, the goods sent/received for the purpose of processing must be reported with transaction codes 41, 42, 51 or 52, provided the goods cross the Danish border.

*200.5 Other transactions (only according to agreement with Statistics Denmark)*

This code is to be used only as agreed with Statistics Denmark. It is meant to be used for a specific type of transactions not otherwise covered by other service codes.

## 201. TRANSPORT SERVICES

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### SEA TRANSPORT

*201.11 Passenger sea transport (including rental/charter of ships with crew)*

In addition to the direct payment for the passenger transport (if relevant, assessed as the transport element of a package tour), maritime passenger transport services cover charges for excess baggage as well as passengers' expenditure on food, beverages, etc. on board the ship. Also included is rental of ships for the purpose of passenger transport *with* crew for a short period. Excluded services are rental of ships *without* crew (see *Operating leasing services*, 213.01), Cruise fares (see *Travel-related services* 203.1) and Financial leasing (see *Financial services*, 209.2).

Income Income is measured as sales of sea transport services carrying passengers for non-resident customer.

Expenditure Expenditure is measured as purchases of sea transport services carrying passengers from a non-resident counterparty.

*201.12 Freight transport by ship (including rental of ships with crew)*

Included is transport related to imports and exports of goods, transit trade, cross-trade, cabotage, transport on behalf of post offices and couriers and rental of ships for freight transport *with* crew for a short period of time. Excluded services are rental of ships *without* crew (See *Operating leasing services*, 213.01), Freight insurance (see *Freight insurance services* 208.2) and Financial leasing (see *Financial services*, 209.2).

Income Income is measured as sales of sea transport services carrying freight for non-resident customer.

Expenditure Expenditure is measured as purchases of sea transport services carrying freight from a non-resident counterparty.

**201.14** *Auxiliary sea transport services (including warehouse, shipping and transit services, and harbour and canal charges)*

Included is loading and unloading of containers, warehousing, packing and other handling of goods and navigational assistance, pilotage, cleaning of transport equipment at harbours, rescue operations, ship brokers' commission related to passenger and freight transport and harbour and canal charges. Excluded services are repairs of transport equipment (see *Maintenance and repair services*, 200.3) and repairs of harbours (see *Construction services*, 205).

**Income** Income is measured as sales of auxiliary sea transport services to a non-resident customer.

**Expenditure** Expenditure is measured as purchases of auxiliary sea transport services from a non-resident counterparty.

**AIR TRANSPORT**

**201.21** *Passenger air transport (including rental of aircraft with crew)*

In addition to the direct payment for the passenger transport (if relevant, assessed as the transport element of a package tour), passenger transport services by air cover charges for excess baggage as well as passengers' expenditure on food, beverages, etc. on board the aircraft/helicopter etc. Also included is rental of aircraft/helicopter etc. for the purpose of passenger transport *with* crew for a short period of time (one trip). Excluded services are rental of aircraft/helicopter, etc. *without* crew (see *Operating leasing services*, 213.01) and Financial leasing (see *Financial services*, 209.2).

**Income** Income is measured as sales of passenger transport services by air for non-resident customer.

**Expenditure** Expenditure is measured as purchases of passenger transport services by air from a non-resident counterparty.

**201.22** *Freight transport by air (including rental of aircraft etc. with crew)*

Included is transport related to imports and exports of goods, transit trade, cross-trade, cabotage, transport on behalf of post offices and couriers and rental of aircraft/helicopter, etc. for freight transport *with* crew for a short period of time. Excluded services are rental of aircraft/helicopter, etc. *without* crew (see *Operating leasing services*, 213.01), Freight insurance (see *Freight insurance services* 208.2) and financial leasing (see *Financial services*, 209.2).

**Income** Income is measured as sales of freight transport services by air for non-resident customer.

**Expenditure** Expenditure is measured as purchases of freight transport services by air from a non-resident counterparty.

**201.24** *Auxiliary air transport services (including warehouse, forwarding and transit services and airport charges)*

Included is loading and unloading of containers, warehousing, packing and other handling of goods and navigational assistance, cleaning of transport equipment at the airport, rescue operations, agent's commission related to passenger and freight transport and en route and airport charges. Excluded services are repairs of transport

equipment (see *Maintenance and repair services*, 200.3) and repairs of airfield facilities (see *Construction services*, 205).

- Income Income is measured as sales of auxiliary services related to air transport performed for non-resident customer.
- Expenditure Expenditure is measured as purchases of auxiliary air transport services from a non-resident counterparty.

#### RAIL TRANSPORT

##### 201.31 *Passenger transport by rail (including rental of trains with crew)*

Included is rental of trains for passenger transport *with* crew for a short period. Excluded services are rental of trains *without* crew (see *Operating leasing services*, 213.01) and Financial leasing (see *Financial services*, 209.2).

- Income Income is measured as rail transport services sold to a non-resident railway company for the purpose of transporting passengers. Included is the gross value of the transport services received from a non-resident railway company.
- Expenditure Expenditure is measured as rail transport services purchased by a non-resident railway company for the purpose of transporting passengers. Included is the gross value of the transport services paid to a non-resident railway company. It also includes purchases/sales of food and beverages, etc. for passengers on board the train, if this is part of the contract between the railway companies.

##### 201.32 *Freight transport by rail (including rental of trains with crew)*

Included is rental of trains for freight transport *with* crew for a short period. Excluded services are rental of trains *without* crew (see *Operating leasing services*, 213.01), Freight insurance (see *Freight insurance services*, 208.2) and Financial leasing (see *Financial services*, 209.2).

- Income Income is measured as rail transport services sold to a non-resident railway company for transporting cargo. Included is the gross value of the transport services received from a non-resident railway company.
- Expenditure Expenditure is measured as rail transport services purchased from a non-resident railway company for the purpose of transporting cargo. Included is the gross value of the transport services paid to a non-resident railway company.

##### 201.34 *Auxiliary rail transport services (including warehouse, forwarding and station services as well as bridge and ferry charges)*

Auxiliary services in connection with rail transport cover loading and unloading of containers, warehousing, packing and other handling of goods, traffic control, operational services carried out at railway stations, cleaning of transport equipment, rescue operations, agents' commission in relation to passenger and freight transport as well as railway, bridge, tunnel, and ferry charges. Excluded are repairs of transport equipment (see *Maintenance and repair services*, 200.3).

- Income Income is measured as sales of auxiliary services in connection with rail transport to a non-resident customer.
- Expenditure Expenditure is measured as purchases of auxiliary services in connection with rail transport performed by a non-resident provider.

## ROAD TRANSPORT

### 201.41 *Passenger transport by road (including rental of motor vehicle with crew)*

In addition to direct payment for the passenger transport (measured, if required, as a transport element of a package tour), passenger transport services by road cover charges for excess baggage, passengers' expenditure on food, beverages, etc. on board the coach. Also included is rental of coaches etc. for passenger transport *with* crew for a short period. Excluded services are rental of coaches etc. *without* crew (see *Operating leasing services*, 213.01) and Financial leasing (see *Financial services*, 209.2).

**Income** Income is measured as sales of passenger transport services by road for non-resident customer.

**Expenditure** Expenditure is measured as purchases of passenger transport services by road from a non-resident counterparty.

### 201.42 *Freight transport by road (including rental of motor vehicles with crew)*

Included is transport related to imports and exports of goods, transit trade, cross-trade, cabotage, transport on behalf of post offices and couriers and rental of lorries for freight transport *with* crew for a short period of time. Excluded services are rental of lorries *without* crew (see *Operating leasing services*, 213.01), Freight insurance (see *Freight insurance services*, 208.2) and Financial leasing (see *Financial services*, 209.2).

**Income** Income is measured as sales of freight transport services by road for non-resident customer.

**Expenditure** Expenditure is measured as purchases of freight transport services by road from a non-resident counterparty.

### 201.44 *Auxiliary road transport services (including warehouse, forwarding and transit services, and road, bridge and ferry charges)*

Included are loading and unloading of containers, warehousing, packing and other handling of goods and navigational assistance, garage charges, cleaning of equipment, rescue operations, agents' commission related to passenger and freight transport by road as well as road, bridge, tunnel, and ferry charges. Excluded are repairs of transport equipment (see *Maintenance and repair services*, 200.3).

**Income** Income is measured as sales of auxiliary services in connection with road transport to a non-resident customer.

**Expenditure** Expenditure is measured as purchases of auxiliary services in connection with road transport from a non-resident counterparty.

## INLAND WATERWAY TRANSPORT (RIVERS AND CANALS)

### 201.51 *Passenger transport by inland waterways (including rental of vessel with crew)*

In addition to the direct payment for the passenger transport (if relevant, assessed as the transport element of a package tour), passenger transport by inland waterways cover charges for excess baggage as well as passengers' expenditure on food, beverages, etc. on board the vessel. Also included is rental of passenger transport vessels *with* crew for a short period. Excluded services are rental of vessel *without* crew (see *Operating leasing services*, 213.01) and Financial leasing (see *Financial services*, 209.2).

Income	Income is measured as sales of passenger inland waterway transport to a non-resident customer.
Expenditure	Expenditure is measured as purchases of passenger transport services by inland waterways from a non-resident counterparty.

**201.52** *Freight transport by inland waterways (including rental of vessel with crew)*  
This code includes transport related to imports and exports of goods, transit trade, cabotage, cross-trade and transport on behalf of post offices and couriers. Also included is rental of vessels for freight transport with crew for a short period. Excluded services are rental of ship *without* crew (see *Operating leasing services*, 213.01), Freight insurance (see *Freight insurance services* 208.2) and Financial leasing (see *Financial services*, 209.2).

Income	Income is measured as sales of freight transport by rivers and canals to a non-resident customer.
Expenditure	Expenditure is measured as purchases of freight transport services by rivers and canals from a non-resident counterparty.

**201.54** *Auxiliary services in connection with transport on vessel via inland waterways (including harbour and canal charges)*  
Included is loading and unloading of containers, warehousing, packing and handling of goods and navigational assistance, garage charges, harbour operation services, cleaning of equipment, rescue operations, agents' commission related to passenger and freight transport, harbour, lock, canal and other passenger/transport charges.

Income	Income is measured as sales of auxiliary services in connection with transport via rivers and canals to a non-resident customer.
Expenditure	Expenditure is measured as purchases of auxiliary services in connection with transport via rivers and canals from a non-resident counterparty.

#### SPACE TRANSPORT

**201.61** *Space transport*  
This code includes satellite installations, for example for telecommunication companies and other space operations such as the transport of goods and passengers for scientific experiments.

Income	Income is measured as sales of space transport services to a non-resident customer.
Expenditure	Expenditure is measured as purchases of space transport services from a non-resident counterparty.

#### PIPELINE TRANSPORT AND ELECTRICITY TRANSMISSION

**201.72** *Pipeline transport*  
This code includes charges for pipeline transport of gas, oil, water and other goods to the locations from which delivery is made to the end user. The further distribution to the end user must be reported under *213.11 Other business services*. The value of the goods being delivered is excluded.



Income	Income is measured as sales of pipeline transport services, such as transport of gas and oil for the account of a non-resident customer.
Expenditure	Expenditure is measured as purchases of pipeline transport services, such as transport of gas and oil from a non-resident operator.

**201.73** *Electricity transmission*

This code includes charges for transmission of electricity to the centres of consumption. The further distribution to the end user must be reported under *213.11 Other business services*. The value of the transmitted electricity is excluded.

Income	Income is measured as sales of transmission of electricity over high-voltage lines for the account of a non-resident customer.
Expenditure	Expenditure is measured as purchases of transmission of electricity over high-voltage lines from a non-resident operator.

**201.91** *Other supporting and auxiliary transport services*

Included are all transport services which cannot be referred to the other forms of transport or which cannot be allocated to one form of transport.

Income	Income is measured as sales of other auxiliary services in connection with transport performed for the account of a non-resident customer.
Expenditure	Expenditure is measured as purchases of other auxiliary transport services from a non-resident counterparty.

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**203. TRAVEL-RELATED SERVICES (ACCOMMODATION, CONFERENCES ETC.)**

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**203.1** *Travel-related services*

Travel-related services include:

- students' and patients' expenditures in connection with educational and health-related travels
- hotel and conference charges
- rental of vacation homes, cars etc.
- cruises, coach travel, day trips etc.

International transport to the destination (or point of departure for the cruise) must be reported under *Transport services*.

Other excluded services are expenditures paid to employees for out-of-pocket expenses in connection with travel abroad and expenditures paid for in cash, by credit card etc. abroad, and possibly refunded at a later stage.

Income	Income is measured as directly invoiced income in connection with travel for the account of a non-resident customer.
Expenditure	Expenditure is measured as directly invoiced expenses in connection with travel to a non-resident counterparty.



## 204. COMMUNICATION SERVICES

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### 204.3 *Telecommunications services*

Telecommunications services include the transmission of sound, images and other information by telephone, cable, radio, satellite, e-mail, etc. The code further includes business network services, teleconferencing and support services. Mobile telephone services, internet backbone services and internet access services are also included. The value of the transmitted services must be reported under *Audio-visual and related services*, 215.11.

Income Income is measured as sales of telecommunications services carried out for the account of a non-resident customer.

Expenditure Expenditure is measured as purchases of telecommunications services from a non-resident counterparty.

### 204.4 *Postal and courier services*

Postal services include collection, transport and delivery of letters, magazines, brochures, other printed matter and parcels performed by national postal administrations and other operators. Courier services such as express delivery and door-to-door delivery as well as timed delivery are also included. Also included are post office counter services and rental of post office boxes. Postal services between operators of different countries must be recorded on a gross basis.

Income Income is measured as sales of postal and courier services for the account of a non-resident customer.

Expenditure Expenditure is measured as purchases of postal and courier services from a non-resident counterparty.

## 205. CONSTRUCTION SERVICES

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### NEW BUILDINGS AND MAIN REPAIRS

#### 205.11 *Construction services abroad, income*

Construction services abroad performed by a resident enterprise for the purpose of new buildings or main repairs include activities resulting in gross fixed capital formation, such as dwellings, other buildings, civil engineering works and machinery (installation and assembly). Note that if a branch is established abroad, which carries through the construction project, these services should not be included here.

Income Income is measured as total income related to construction services abroad for the purpose of new buildings or main repairs for the account of a non-resident customer.

#### *Construction services abroad, selected expenditure*

Expenditure Expenditure is measured by the sub-categories: goods, services and wages in Denmark and abroad, respectively, in connection with construction and engineering services abroad for the purpose of new buildings and main repairs. Note that the reporting of goods and services from Denmark as well as wages for Danish residents may be regarded as an exception from the underlying principle that International trade in services includes transactions with non-resident counterparties.

205.121 *Goods from Denmark*  
Expenditure

Expenditure is measured as purchased or domestically produced goods from Denmark for construction services abroad, also if these have been reported to Intrastat and Extrastat. Note that you must report the expenditure indicating the host country.

Reporting to Intrastat	When using the code 205.121, the enterprise must use transaction code 80 for goods that are subject to a construction or main repairs contract, if the enterprise is required to submit data to Intrastat.
<i>205.122</i> Expenditure	<i>Services purchased in Denmark (may be omitted from the reporting)</i> Expenditure is measured as services purchased in Denmark in connection with construction services abroad. The expenditure must be reported under the host country.
<i>205.123</i> Expenditure	<i>Compensation for residents in Denmark working abroad (may be omitted from the reporting)</i> Expenditure is measured as compensation for residents in Denmark (working abroad) in connection with construction services abroad. In this context, compensation is defined as gross payroll costs comprising wages paid out, taxes, labour market contributions and special pension contributions. The expenditure must be reported under the host country.
<i>205.124</i> Expenditure	<i>Goods purchased abroad (host country or a third country)</i> Expenditure is measured as purchases of goods in the host country (the country in which the construction services are performed) or in a third country in connection with construction services abroad. Note that the expenditure is to be reported indicating the host country.
<i>205.125</i> Expenditure	<i>Services purchased abroad (host country or a third country)</i> Expenditure is measured as purchases of services in the host country (the country in which the construction services are performed) or in a third country in connection with construction services abroad. Note that the expenditure is to be reported indicating the host country. Include only services performed at the relevant construction site or similar. Other service expenditures must be included under the relevant type of service by country of purchase, e.g. transport services under <i>Transport services</i> .
<i>205.126</i> Expenditure	<i>Compensation for residents abroad (host country or a third country)</i> Expenditure is measured as compensation for residents in the host country (the country in which the construction services are performed) or in a third country in connection with construction services abroad. Note that you must report the expenditure indicating the host country. In this context, compensation is defined as gross payroll costs comprising wages paid out, taxes, labour market contributions and special pension contributions.
<i>205.13</i>	<i>Construction services in Denmark</i> Construction services in Denmark for the purpose of new buildings or main repairs include activities resulting in gross fixed capital formation, such as dwellings, other buildings, civil engineering works and machinery (installation and assembly). Note that if the foreign enterprise has established a branch in Denmark, the counterparty is a resident and thus services by the branch should not be included.
Income	Income is measured as sales of construction services to non-resident construction enterprises engaged in activities performed in Denmark for the purpose of new buildings and main repairs.
Expenditure	

Expenditure is measured as purchases of construction services performed in Denmark by a non-resident construction enterprise for the purpose of new buildings and main repairs.

#### MAINTENANCE ETC.

##### *205.21 Construction services abroad, income*

Construction services abroad performed by a resident enterprise for the purpose of new buildings or main repairs include activities resulting in gross fixed capital formation, such as dwellings, other buildings, civil engineering works and machinery (installation and assembly). Excluded are, e.g. restoration in connection with mining, oil and gas extraction and cleaning up in connection with polluted soil, which must be reported under *Environmental services*, 213.09.

Income Income is measured as total income from construction services performed abroad for the purpose of maintenance etc. for the account of a non-resident customer.

##### *Construction services abroad, selected expenditure*

Expenditure Expenditure is measured by the sub-categories: goods, services and wages in Denmark and abroad, respectively, in connection with construction services abroad for the purpose of maintenance.

##### *205.221 Goods from Denmark*

Expenditure is measured as purchased or domestically produced goods from Denmark for construction services abroad, also if these have been reported to Intrastat and Extrastat. Note that you must report the expenditure indicating the host country.

Reporting to Intrastat When using the code 205.221, the enterprise must use transaction code 80 for goods that are subject to a construction or main repairs contract, if the enterprise is required to submit data to Intrastat.

##### *205.222 Services purchased in Denmark (may be omitted from the reporting)*

Expenditure Expenditure is measured as services purchased in Denmark in connection with construction services abroad. The expenditure must be reported under the host country.

##### *205.223 Compensation for residents in Denmark working abroad (may be omitted from the reporting)*

Expenditure Expenditure is measured as compensation for residents in Denmark working abroad in connection with construction services abroad. In this context, compensation is defined as gross payroll costs comprising wages paid out, taxes, labour market contributions and special pension contributions. The expenditure must be reported under the host country.

##### *205.224 Goods purchased abroad (host country or a third country)*

Expenditure Expenditure is measured as purchases of goods in the host country (the country in which the construction services are performed) or in a third country in connection with construction services abroad. The expenditure must be recorded under the host country.

##### *205.225 Services purchased abroad (host country or a third country)*

Expenditure Expenditure is measured as purchases of services in the host country (the country in which the construction services are performed) or in a third country in connection with construction services abroad. The expenditure must be calculated under the host country. Included are services for use on the construction site only. Other services are

measured under the relevant types of service by country of purchase, e.g. transport services under *Transport services*.

**205.226** *Compensation for residents abroad (host country or a third country)*  
 Expenditure Expenditure is measured as compensation for residents in the host country (the country in which the construction services are performed) or in a third country in connection with construction services abroad. The expenditure must be reported under the host country. In this context, compensation is defined as gross payroll costs comprising wages paid out, taxes, labour market contributions and special pension contributions.

**205.23** *Construction services in Denmark*  
 Construction services abroad in Denmark for the purpose of new maintenance etc. include activities not resulting in gross fixed capital formation, such as general maintenance and minor repair of buildings and facilities. Excluded services are restoration in connection with mining, oil and gas extraction and cleaning up in connection with polluted soil, which must be recorded under *Environmental services*, 213.09.

Income Income is measured as sales of construction services to a non-resident construction enterprise engaged in construction services performed in Denmark for the purpose of maintenance etc.

Expenditure Expenditure is measured as purchases of construction services performed in Denmark by a non-resident construction enterprise for the purpose of maintenance etc.

## **206. INSURANCE PREMIUMS/CONTRIBUTIONS**

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**206.1** *Life insurance and pension insurance (only insurance enterprises and pension funds)*  
 Premiums for life insurance policies and contributions to pension funds as well as pension fund management services are included here. Risk insurance, i.e. pure life insurance, is excluded here (see *Other direct insurance* 206.3) as are payments to government social security schemes.

Income Income is measured as premiums for life insurance policies and contributions to pension funds from a non-resident policyholder.

Expenditure Expenditure is measured as premiums for life insurance policies and contributions to pension funds to a non-resident insurance enterprise.

**206.2** *Freight insurance services (only insurance corporations and pension funds)*  
 This code includes premiums for freight insurance policies covering theft, damage or loss of goods in the process of being exported or imported.

Income Income is measured as premiums for freight insurance policies received from a non-resident policyholder.

Expenditure Expenditure is measured as premiums for freight insurance policies to non-resident insurance enterprises.

**206.3**

*Other direct insurance (only insurance enterprises and pension funds)*

This covers all forms of casualty insurance: Risk insurance, term life, health and accident insurance, marine, aviation and other transport insurance, fire and other property damage insurance, pecuniary loss insurance, general liability insurance, and other insurance (such as travel insurance and insurance related to loans and credit cards).

Income	Income is measured as premiums for non-life insurance from non-resident policyholders.
Expenditure	Expenditure is measured as premiums for non-life insurance to non-resident insurance enterprise.

*206.4 Reinsurance (only insurance enterprises and pension funds)*

This code is used when reporting reinsurance premiums. Reinsurance may be insurance packages that mix several types of risk. Commission and profit shares in connection with reinsurance are also included here.

Income	Income is measured as reinsurance premiums and commission and profit shares from a non-resident insurance enterprise.
Expenditure	Expenditure is measured as reinsurance premiums and commission and profit shares to a non-resident insurance enterprise.

*206.41 Reinsurance commission from this (only insurance enterprises and pension funds)*

Income	Income is measured as commission and profit shares from a non-resident insurance enterprise, depending on the reinsurance contract.
Expenditure	Expenditure is measured as commission and profit shares to a non-resident insurance enterprise, depending on the reinsurance contract.

207. INSURANCE CLAIMS/PREMIUMS

*207.1 Life insurance and pension insurance (only insurance enterprises and pension funds)*

Premiums related to life insurance policies, with or without bonuses, pension benefits and pension fund management services are included here. Risk insurance, i.e. pure life insurance, is excluded here (see *Other direct insurance 207.3*), as are benefits from government social security schemes.

Income	Income is measured as benefits from life insurance policies, with or without bonuses, and pension benefits from a non-resident insurance enterprise.
Expenditure	Expenditure is measured as benefits from life insurance policies, with or without bonuses, and pension benefits paid to a non-resident policyholder.

*207.2 Freight insurance services (only insurance corporations and pension funds)*

This code includes claims from freight insurance policies covering theft, damage or loss of goods in the process of being exported or imported.

Income	Income is measured as claims from freight insurance policies recovered from a non-resident insurance enterprise.
Expenditure	

Expenditure is measured as claims from freight insurance policies paid to a non-resident policyholder.

**207.3** *Other direct insurance (only insurance enterprises and pension funds)*

This covers all forms of casualty insurance: Risk insurance, term life, health and accident insurance, marine, aviation and other transport insurance, fire and other property damage insurance, pecuniary loss insurance, general liability insurance, and other insurance, such as travel insurance and insurance related to loans and credit cards.

Income Income is measured as claims from direct insurance policies recovered from a non-resident insurance enterprise.

Expenditure Expenditure is measured as claims for casualty insurance paid to a non-resident policyholder.

**207.4** *Reinsurance (only insurance enterprises and pension funds)*

Reinsurance may relate to insurance packages that mix several types of risk.

Income Income is measured as claims for reinsurance recovered from a non-resident insurance enterprise.

Expenditure Expenditure is measured as claims for reinsurance paid to a non-resident insurance enterprise.

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**208. INSURANCE PREMIUMS/CLAIMS (GENERAL ENTERPRISES)**

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**208.1** *Life and pension insurance services (not insurance enterprises or pension funds)*

This code is for premiums and claims related to life insurance policies, with or without bonuses, and pension benefits. Risk insurance, i.e. pure life insurance, is excluded here (see *Other direct insurance 208.3*) as are payments to government social security schemes.

Income Income is measured as claims from life insurance policies and pension benefits recovered from a non-resident insurance enterprise.

Expenditure Expenditure is measured as premiums for life insurance policies and pension contributions paid to a non-resident insurance enterprise.

**208.2** *Freight insurance (not insurance enterprises or pension funds)*

This code includes premiums and claims related to freight insurance policies covering theft, damage or loss of goods in the process of being exported or imported.

Income Income is measured as claims from freight insurance policies recovered from a non-resident insurance enterprise.

Expenditure Expenditure is measured as premiums for freight insurance policies paid to non-resident insurance enterprises.

**208.3** *Other non-life insurance services (not insurance enterprises or pension funds)*

This covers all forms of casualty insurance: Risk insurance, term life, health and accident insurance, marine, aviation and other transport insurance, fire and other property damage insurance, pecuniary loss insurance, general liability insurance, and other insurance, such as travel insurance and insurance related to loans and credit cards.

Income	Income is measured as claims from casualty insurance policies recovered from a non-resident insurance enterprise.
Expenditure	Expenditure is measured as premiums for non-life insurance policies paid to a non-resident insurance enterprise.

## 209. FINANCIAL INTERMEDIATION SERVICES

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### 209.1 *Insurance services (intermediation, advisory, credit rating etc.)*

This code includes directly invoiced commission etc. in connection with insurance and pension fund operations, including agents' commission, insurance brokering and agency services, insurance and pension consultancy services, evaluation and adjustment services, actuarial services, intermediation of salvage services and regulatory and monitoring services on indemnities and recovery services. Insurance enterprises' and pension funds' commission peculiar to reinsurance are excluded here (see 206.41).

Income	Income is measured as commission etc. in connection with insurance and pension fund operations for the account of a non-resident customer.
Expenditure	Expenditure is measured as commission etc. paid to a non-resident agent in connection with insurance and pension fund operations.

### 209.2 *Financial services (financial intermediation and auxiliary services)*

Financial services cover financial intermediation and auxiliary services. Such financial services are provided by banks, stock exchanges, factoring enterprises, credit card enterprises and other enterprises.

*Financial services include e.g. directly invoiced*

- services in relation to financial transactions (e.g. deposits, credits, letters of credit, banker's acceptances, lines of credit etc., financial leasing, factoring, transactions involving financial derivatives and securities, underwriting and sales of new shares)
- financial consultancy services
- costs incurred in relation to the creation of leases
- custody and management of financial assets
- services related to mergers and acquisitions
- corporate finance and venture capital services
- credit card and other credit-granting services
- administration of financial markets
- credit rating

*Financial services exclude:*



	<ul style="list-style-type: none"> <li>• interest earned from deposits, loans, money market instruments and debt instruments</li> <li>• dividends earned</li> <li>• instalments on leases</li> <li>• contributions in connection with financial leasing (to be submitted in regular reporting to Danmarks Nationalbank)</li> <li>• capital gains/losses from transactions involving securities and financial derivatives</li> <li>• financial intermediation services indirectly measured (FISIM)</li> <li>• non-financial advisory services (to be reported under <i>Other business services</i>, 213), services in connection with insurance, pension intermediation, life insurance, other insurance etc. (to be reported under <i>Insurance services</i>, 209.1).</li> </ul>
Income	Income is measured as <i>directly invoiced</i> sales of financial services for the account of a non-resident customer.
Expenditure	Expenditure is measured as <i>directly invoiced</i> purchases of financial services from a non-resident counterparty.

## 210. COMPUTER AND INFORMATION SERVICES

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210.11	<p><i>Computer and information services (including software licences, development and repairs)</i></p> <p>Included services are hardware and software consultancy services and installation, maintenance, and repair of hardware and software. Data processing, web-page services, development of customized software and licences for the use of software is also included. Related services that are excluded:</p> <ul style="list-style-type: none"> <li>- Licences for reproducing and distributing software (see 210.12 below)</li> <li>- Purchases and sales of rights in software originals (see 210.13 below)</li> </ul> <p>Note that this code does not include the value of non-customised software on storage devices, as these are classified as goods.</p>
Income	Income is measured as sales of computer and data services for the account of a non-resident customer.
Expenditure	Expenditure is measured as purchases of computer and data services from a non-resident counterparty.
210.12	<p><i>Licences to reproduce and distribute software</i></p> <p>This code covers licence fees for the authorised reproduction and/or distribution of produced software originals. Sales and purchases in general of software must be reported under 210.11 above. Direct sales and purchases of the actual rights must be reported under 210.13 below.</p>
Income	Income is measured as sales of licences to reproduce and distribute software to a non-resident customer.
Expenditure	Expenditure is measured as purchases of licences to reproduce and distribute software from a non-resident counterparty.
210.13	<p><i>Purchases and sales of rights in software originals</i></p> <p>This code must be used for reporting purchases and sales of proprietary rights in software originals.</p>
Income	Income is sales of rights in software originals to a non-resident customer.



Expenditure Expenditure is measured as purchases of rights in software originals from a non-resident counterparty.

*210.2 News agency services*

News agency services include the provision of news, photographs and feature articles to the media.

Income Income is measured as sales of news agency services for the account of a non-resident customer.

Expenditure Expenditure is measured as purchases of news agency services from a non-resident counterparty.

*210.3 Other information services*

Other information services include database services, database conception, data storage and dissemination of data and databases (including directories and mailing lists) – on-line and through storage devices, and web search portals (search engine services). Also included are direct, non-bulk subscriptions to newspapers and periodicals, whether by mail, electronic transmission or other means.

Income Income is measured as sales of other information services for the account of a non-resident customer.

Expenditure Expenditure is measured as purchases of other information services from a non-resident counterparty.

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**211. FRANCHISES AND REGISTERED TRADEMARKS**

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*211.1 Franchises and trademarks licensing fees*

This service code contains franchising fees or royalties for use of registered trademarks. Note that:

- Licences related to software must be reported under *Computer and information services, 210*,
- Licences related to audio and visual media must be reported under *Audio-visual services, 215*,
- Licences related to patents etc. must be reported under *Research and development services, 214*.
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Income Income is measured as franchising fees or royalties received from a non-resident counterparty in connection with the use of registered trademarks.

Expenditure Expenditure is measured as franchising fees or royalties paid to a non-resident counterparty in connection with the use of registered trademarks.

*211.4 Purchases and sales of registered trademarks*

This includes sales and purchases of registered trademarks, logos, domain names etc. Current fees in connection with the use of these rights must be reported under 211.1 above.

Purchases and sales of registered trademarks also cover sales and purchases of other non-produced, non-financial assets (rights); e.g. sales and purchases of football players and carbon emission allowances and carbon credits.

Income Income is measured as sales of registered trademarks to a non-resident customer.

Expenditure Expenditure is measured as purchases of registered trademarks from a non-resident counterparty.

## 212. EDUCATION SERVICES, HEALTH SERVICES, HERITAGE AND RECREATIONAL SERVICES

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### 212.2 *Education services*

This code is used for reporting distance education, such as correspondence and e-learning courses, as well as education services provided directly as tuition abroad by Danish residents or tuition provided in Denmark by non-residents. Education services provided by Danish residents in Denmark to a non-resident customer and education services provided abroad by a non-resident provider to a Danish purchaser must be reported under *203.1 Travel-related services*.

Example 1: A Danish enterprise sends an instructor to teach a course for employees in a German enterprise. The Danish enterprise must report income under *212.2 Education services* from Germany. If a corresponding course is held where the German employees go to Denmark, the enterprise must report income under *203.1 Travel-related services* from Germany.

Example 2: A Danish enterprise purchases a course from a Swedish provider, the course is held in Denmark. The enterprise reports expenditure under *212.2 Education services*. If the course is held in Sweden, the enterprise reports expenditure under *203.1 Travel-related services*.

Income Income is measured as sales of education services to a non-resident customer.

Expenditure Expenditure is measured as purchases of education services from a non-resident counterparty.

### 212.3 *Health services*

Health-related services comprise services provided by doctors, nurses and paramedical and similar personnel, as well as laboratory and similar services, whether provided in the host country or remotely. The expenditure of foreign travellers (patients) to health in Denmark as well as the expenditure of Danish travellers (patients) to health abroad must be reported under *203.1 Travel-related services*.

Income Income is measured as sales of health services to a non-resident customer.

Expenditure Expenditure is measured as purchases of health services from a non-resident counterparty.

### 212.5 *Heritage and recreational services*

The code for Heritage and recreational services includes e.g. services associated with museums and other cultural, sporting, gambling and recreational activities. Expenditure by travellers is reported under *203.1*.

Income Income is measured as sales of heritage and recreational services to a non-resident customer.

Expenditure Expenditure is measured as purchases of heritage and recreational services from a non-resident counterparty.

### 212.6

### *Other social and personal services*

Other personal services comprise social services, domestic services, membership dues, etc.

Income	Income is measured as sales of other social and personal services to a non-resident customer.
Expenditure	Expenditure is measured as purchases of other social and personal services provided from a non-resident counterparty.

## **213. OTHER BUSINESS SERVICES N.I.E.**

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### **213.01** *Operating leasing services (rental)*

Operating leasing services comprise renting and hiring out of transport equipment (e.g. ships, aircraft and railway carriages) *without* crew and other equipment *without* crew as well as dwellings and other buildings. Unlike financial leasing, Operating leasing services do not involve the transfer, de facto or de jure, of risks and benefits of ownership from the lessor to the lessee. The leasing period does not normally cover the entire or main part of the economic life of the goods, and the goods are usually not included in the lessee's statement of assets and liabilities. Related services that are excluded:

- Financial leasing, see *Financial services*, 209.2
- Renting/hiring out of transport equipment and other equipment *with* crew must be reported under the *relevant service codes*
- Renting/hiring out of cars or (vacation) homes in connection with travels must be reported under *Travel-related services*, 203.1
- Rent of land or other natural resources must be reported under *Rent*, 401.1.

Income	Income is measured as rent in connection with operating leasing services to a non-resident counterparty.
Expenditure	Expenditure is measured as rent in connection with operational leasing from a non-resident counterparty.

### **213.02** *Legal services*

Legal services cover legal advisory and representation services in any legal, judicial and statutory procedures, drafting services for legal documentation and instruments, consultancy related to certification and document lodging etc., and legal services related to real property and related services.

Income	Income is measured as sales of legal services to a non-resident counterparty.
Expenditure	Expenditure is measured as purchases of legal services from a non-resident counterparty.

### **213.03** *Accounting, auditing, bookkeeping and tax consulting services*

Accounting, auditing and bookkeeping services cover the recording of commercial transactions for businesses and others, examination services for accounting records and financial statements. Tax consultancy services cover business tax planning and consulting and preparation of tax documents.

Income
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Income is measured as sales of accounting, auditing and bookkeeping services, etc. to a non-resident counterparty.

Expenditure Expenditure is measured as purchases of accounting, auditing and bookkeeping services, etc. from a non-resident counterparty.

*213.04 Business and management consulting*

The code for Business and management consulting covers advisory, guidance and operational assistance services provided to businesses for business policy and strategy and the overall planning, structuring and control of an organisation. It also includes management fees, management auditing, market management, human resources, production management and project management consulting; as well as services related to improving the image of the clients and their relations with the public and other institutions.

Income Income is measured as sales of business and management consulting services to a non-resident counterparty.

Expenditure Expenditure is measured as purchases of business and management consulting services from a non-resident counterparty.

*213.05 Advertising, market research and public opinion polling*

Advertising and market research services cover the design, creation and marketing of advertisements by advertising agencies; media placement, including the purchase and sale of advertising space; exhibition services provided by trade fairs; the promotion of products abroad, market research, telemarketing and public opinion polling on various issues.

Income Income is measured as sales of advertising and market research services and public opinion polling to a non-resident counterparty.

Expenditure Expenditure is measured as purchases of advertising and market research services and public opinion polling from a non-resident counterparty.

*213.071 Architectural services*

Architectural services cover transactions related to the design of buildings etc.

Income Income is measured as sales of architectural services to a non-resident counterparty.

Expenditure Expenditure is measured as purchases of architectural services from a non-resident counterparty.

*213.072 Engineering*

Engineering covers the design, development and utilisation of machines, materials, instruments, structures, processes and systems as well as the construction of buildings. Services of this type involve the provision of designs, plans and studies related to engineering projects.

Income Income is measured as sales of engineering services to a non-resident counterparty.

Expenditure Expenditure is measured as purchases of engineering services from a non-resident counterparty.

213.073	<i>Scientific and other technical services (such as product testing)</i>
Scientific and other technical services cover surveying, cartography, product testing and certification, and technical inspection services.	
Income	Income is measured as sales of scientific and other technical services to a non-resident counterparty.
Expenditure	Expenditure is measured as purchases of scientific and other technical services from a non-resident counterparty.
213.081	<i>Services incidental to agriculture, forestry and fishing</i>
Services incidental to agriculture, forestry, and fishing include such services as the provision of agricultural machinery with crew, harvesting, treatment of crops, pest control, animal boarding, animal care, breeding services and veterinary services. Services in hunting, trapping, forestry and logging, and fishing must also be reported under this code.	
Income	Income is measured as sales of services related to agriculture, forestry and fishing to a non-resident counterparty.
Expenditure	Expenditure is measured as purchases of services related to agriculture, forestry and fishing from a non-resident counterparty.
213.082	<i>Mining services, and oil and gas extraction services</i>
Mining services and oil and gas extraction services include services incidental to oil and gas fields, including drilling, derrick building, repair and dismantling, and oil and gas well casing cementing. The code must also be used for reporting of services incidental to mineral prospecting and exploration, as well as mining engineering and geological surveying.	
Income	Income is measured as sales of services related to mining, and oil and gas extraction to a non-resident counterparty.
Expenditure	Expenditure is measured as purchases of services related to mining, and oil and gas extraction from a non-resident counterparty.
213.09	<i>Environmental services (waste treatment and de-pollution)</i>
Environmental services include the treatment and disposal of radioactive and other waste, stripping of contaminated soil, cleaning up of pollution including oil spills from soil and ground water, and restoration of mining sites. All other services that relate to the cleaning or restoring of the environment must also be reported under this code.	
Income	Income is measured as sales of environmental services to a non-resident counterparty.
Expenditure	Expenditure is measured as purchases of environmental services from a non-resident counterparty.
213.11	<i>Other business services n.i.e. (recruitment of personnel, security services, translation and interpretation services, cleaning, etc.)</i>
Other business services n.i.e. cover distribution services for electricity, water, gas, etc. (see also <i>Electricity transmission</i> , 201.73); and furthermore personnel selection, security and investigative services, translation and interpretation, photographic services, building cleaning, real estate services to businesses and any other business services that do not fall within any of the business service categories listed above.	

Income	Income is measured as sales of other business services to a non-resident counterparty.
Expenditure	Expenditure is measured as purchases of other business services from a non-resident counterparty.

## 214. RESEARCH AND DEVELOPMENT SERVICES

### 214.11 *Research and development services increasing the stock of knowledge – intra-group*

The code for Research and development services increasing the stock of knowledge covers services related to basic research, applied research and experimental development of new or much improved products and processes within physical sciences, social sciences and the humanities. Fees to authorities concerning patents and trademarks, commercial research in electronics, pharmaceuticals and biotechnology must also be reported under this code. Intra-group corporate acquisitions must be reported under 214.11 - see definition below.

Income	Income is measured as sales of research and development services, increasing the stock of knowledge, to a non-resident <u>intra-group</u> counterparty.
Expenditure	Expenditure is measured as purchases of research and development services, increasing the stock of knowledge, from a non-resident <u>intra-group</u> counterparty.

#### ***Related services to be reported under other codes:***

- Licence fees for the use of outcomes of research and development (must be reported under 214.2 below)
- Sales and purchases of proprietary rights arising from research and development (must be reported under 214.3 below)
- Technical studies and consultancy work (see *Architectural services, Engineering or Scientific and other technical services*, 213.071-73)

#### ***Definition – intra-group:***

*In this context, a group is defined as two or more enterprises, whether located in Denmark or abroad, that have interdependent owner relations. An owner relation is considered to exist if one of the enterprises owns more than 50 percent of the other or if the enterprise exercises control (for accounting purposes, this corresponds to affiliated companies). An interdependent owner relation does not necessarily have to be direct. For instance, two enterprises are considered to be in the same group if they are controlled by the same parent (either directly or indirectly), even though they do not have mutual control of each other.*

Note that only transactions between resident and non-resident enterprises must be reported for this census.

### 214.12 *Research and development services increasing the stock of knowledge - other enterprises*

The code for Research and development services increasing the stock of knowledge covers services related to basic research, applied research and experimental development of new or much improved products and processes within physical sciences, social sciences and the humanities. Fees to authorities concerning patents and trademarks, commercial research in electronics, pharmaceuticals and biotechnology must also be reported under this code. Corporate acquisitions that are not intra-group acquisitions must be reported under 214.12 - see definition in the text box below.

Income

Income is measured as sales of research and development services, increasing the stock of knowledge, to a non-resident counterparty who is not part of the corporate group.

Expenditure Expenditure is measured as purchases of research and development services from a non-resident counterparty who is not part of the corporate group.

***Related services to be reported under other codes:***

- Licence fees for the use of outcomes of research and development (must be reported under 214.2 below)
- Sales and purchases of proprietary rights arising from research and development (must be reported under 214.3 below)
- Technical studies and consultancy work (see *Architectural services, Engineering or Scientific and other technical services*, 213.071-73)
- 

***214.2 Licences for the use of outcomes of R&D (patents)***

This code includes licence fees for using the outcome of research and development, such as patents, copyrights, industrial processes and designs (including trade secrets).

Income Income is measured as licence fees for the use of outcomes of research and development to a non-resident customer.

Expenditure Expenditure is measured as licence fees for the use of outcomes of research and development from a non-resident counterparty.

***214.3 Purchases and sales of rights arising from research and development***

This code includes direct sales and purchases of proprietary rights arising from research and development, such as patents and copyrights arising from R&D, industrial processes and designs (including trade secrets).

Income Income is measured as sales of rights arising from R&D to a non-resident counterparty.

Expenditure Expenditure is measured as purchases of rights arising from R&D from a non-resident counterparty.

***214.4 Other research and development services relating to products or processes***

The code Other research and development services relating to products or processes must be used for the reporting of R&D services that cannot be characterized as increasing the stock of knowledge, but which might result in a patent.

Income Income is measured as sales of other research and development services relating to products or process to a non-resident counterparty.

Expenditure Expenditure is measured as purchases of other research and development services relating to products or processes from a non-resident counterparty.

## **215. AUDIO-VISUAL SERVICES**

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***215.11 Audio-visual and related services (e.g. theatre)***

The code Audio-visual and related services must be used for reporting:



- Production of motion pictures and video, radio and television programmes, and musical recordings
- Services in connection with theatre and music performances, sporting events and circus performances
- Fees to producers, stage managers, actors, authors, composers, sculptors etc.
- Licences for the use of audio-visual and related products and charges for access to cable television

Related services that must be reported under other codes: Charges or licences to reproduce and/or distribute audio-visual and related products must be reported under 215.12 below, and sales and purchases of rights in audio-visual originals must be reported under 215.13 below. Mass-produced audio-visual products on storage devices are classified as goods and must not be reported under this code.

Income	Income is measured as sales of audio-visual and related services to a non-resident customer.
Expenditure	Expenditure is measured as purchases of audio-visual and related services from a non-resident counterparty.

#### *215.12 Licence to reproduce and/or distribute audio-visual and related products*

This code covers licence fees for the authorised reproduction and/or distribution of audio-visual originals (e.g. motion pictures and sound recordings). Licence fees for reproduction and/or distribution of the works of authors, painters, sculptors etc. must also be reported under this code.

Income	Income is measured as sales of licences to reproduce and/or distribute audio-visual and related products to a non-resident customer.
Expenditure	Expenditure is measured as purchases of licences to reproduce and/or distribute audio-visual and related products from a non-resident counterparty.

#### *215.13 Purchases and sales of rights in audio-visual originals*

This code must be used for reporting direct purchases and sales of proprietary rights in audio-visual originals (e.g. motion pictures and sound recordings).

Income	Income is measured as sales of rights in audio-visual originals to a non-resident customer.
Expenditure	Expenditure is measured as purchases of rights in audio-visual originals from a non-resident counterparty.

## **6.2. Goods not crossing the Danish border**

### *300.11 Sales of merchanting goods*

Merchanting (frequently called triangular trade) implies that goods are both purchased from and sold to a non-resident counterparty without crossing the Danish border in the meantime. Trade in goods crossing the Danish border during transit must be included, however.

If between the purchase and the sale, expenses are paid to a non-resident counterparty for processing that changes the characteristics of the goods, it is not merchanting, and instead the following codes must be applied:



- Purchases of goods must be reported under 304 (*Purchases of materials abroad to be processed abroad*)
- Expenditures for processing of goods must be reported under 200.4 (*Processing and other manufacturing services on physical inputs owned by others*)
- The sales of goods must be reported under 305 (*Sales of goods abroad after processing abroad*)

Income Income is measured as the sales value of the merchanting goods sold during the period.

Expenditure The expenditure for purchasing goods, related to the sold merchanting goods, must be reported under code 300.12 (below) as income with a negative sign. Any expenditure to a non-resident counterparty for transport or other services incidental to the trade must be reported under the relevant types of service. Packaging, labelling, etc. must be reported under 200.4, *Processing and other manufacturing services on physical inputs owned by others*.

Coherence cross-domain Note that the concept of merchanting goods is a subset of the concept of commercial resale in the statistics 'Manufacturers' sales of goods'. Commercial resale covers all goods purchased by the reporting enterprise and resold without processing, irrespective of geographical location. Merchanting goods, on the other hand, only covers goods purchased and resold abroad and thus not crossing the Danish border.

*300.12 Acquisition value of the merchanting goods sold during the period (negative)*

Income Income is measured as the acquisition value (with a negative sign) for the goods sold during the period, irrespective of the time of purchase. Statistics Denmark calculates merchanting services as the difference between the sales value and the acquisition value. The country that is to be stated is the country to which the goods were resold.

*301 Purchases of fuels in connection with transport abroad*

Expenditure Purchases abroad of petrol, diesel, electricity, etc. in connection with transport abroad must be reported here.

*302 Purchases of provisions, spare parts, accessories, and purchases for restaurant and sales of goods on board*

Expenditure Purchases abroad of spare parts and accessories in connection with transport to/from abroad as well as provisions and purchases for restaurant and sales of goods on board must be reported here. Purchases for passengers on board must be included, unless purchases for passengers are part of the contract between railway companies.

*304 Purchases of materials abroad to be processed abroad*

This code is for purchases of goods abroad for the purpose of further processing. This is frequently the case when goods are sent abroad for processing, but where supplementary materials are purchased outside Denmark. Excluded are materials purchased and invoiced by the processing enterprise abroad (which must be reported under 200.4, *Processing and other manufacturing services on physical inputs owned by others*).

Expenditure Purchases of goods abroad incidental to processing abroad must be reported here.

Coherence with other sets of statistics If the company is required to report for Intrastat, and if the goods are brought to Denmark after the processing abroad, this must be reported to Intrastat with transaction code 52.

**305** *Sales of goods abroad after processing abroad*

This code is for reporting of sales of goods abroad after the goods have been processed abroad and provided that the goods have not crossed the Danish border in the meantime.

Income Income is measured as the sales value of goods sold abroad after processing abroad.

Coherence with other sets of statistics *If the goods have previously been exported from Denmark* and if the company is required to report to Intrastat, goods reported under service code 305 in the statistics of services must be reported as exports with transaction code 42.

### **6.3. Other items**

#### **401. RENT OF NATURAL RESOURCES**

**401.1** *Rent of natural resources*

Rent of natural resources comprises charges for the use of land for extracting mineral deposits and other subsoil assets, and for forestry and grazing rights. Other examples are fishing and overflight rights.

Income Income is measured as rent of natural resources to a non-resident counterparty.

Expenditure Expenditure is measured as rent of natural resources from a non-resident counterparty.

#### **402. CURRENT TRANSFERS (UNREQUITED PAYMENTS, E.G. DEVELOPMENT AID THROUGH NGOS)**

**402.1** *Transfers (of e.g. development aid)*

Current transfers comprise transfers from individuals, businesses or non-governmental organisations (NGOs) or institutions (including EU institutions) to non-resident entities. The code also covers e.g. transfers for consumption (government or private), gifts in the form of food, clothes or other consumer goods, medical products or relief in connection with natural disasters (including overhead expenses related to the transfers). Finally, the code also includes transfers to international organisations or other NGOs.

Note that in connection with development aid etc., there are a few exceptions from the underlying principle that international trade in services includes transactions with non-resident counterparties. This applies if a resident (Danish) enterprise provides services to a non-resident receiver, but a resident entity pays for the service. In that case, the enterprise must include the transaction in International trade in services, since it is counted as income from the country in which the non-resident receiver resides. The paying resident entity must also include the transaction, since the purchase is reported as a transfer (expenditure) to the country in which the non-resident receiver resides.

For example, the Ministry of Foreign Affairs purchases services from a consulting business in Denmark, but the services are consumed in Tanzania. The consulting business must report the transaction as if a business in Tanzania had purchased the services, while at the same the Ministry of Foreign Affairs counts the amount as a transfer from Denmark to Tanzania.

Income	Income is measured as current transfers to residents from a non-resident counterparty.
Expenditure	Expenditure is measured as current transfers from residents to a non-resident counterparty.

## 7. Useful links and mail addresses

For assistance on the content of the reporting

[Uhtjenester@dst.dk](mailto:Uhtjenester@dst.dk)

For further information on how to report using the online application idep.web

[Quickguide til IDEP](#)

For information on how to get started on the monthly reporting for International trade in services

[Quick guide to international trade in services - monthly](#)



For information on how to get started on the quarterly reporting for International trade in services

[Quick guide to international trade in services - quarterly](#)

For information on how to get started on the annual reporting of International trade in services

[Quick guide to International trade in services - annually](#)

## Appendix 1: Overview of service codes

 = Only incomes       = Only expenditures

	<b>Goods not crossing the Danish border</b>
300.11	Sales of merchanting goods (goods bought and resold abroad)
300.12	Acquisition value of the merchanting goods sold during the period (negative)
301	Purchases of fuels in connection with transport abroad
302	Purchases abroad of spare parts and accessories and provisions and purchases for restaurant and sales of goods on board in connection with transport
304	Purchases of materials abroad to be processed abroad
305	Sales of goods abroad after processing abroad
	<b>Trade-related services</b>
200.2	Commissions from procurement of goods
200.3	Repairs and maintenance (excluding repairs related to construction activities and repairs related to data services)
200.4	Processing and other manufacturing services on physical inputs owned by others
200.5	Other transactions (only according to agreement with Statistics Denmark)
	<b>Transport services</b>
	<b>Sea transport</b>
201.11	Passenger transport by ship (including rental of ships with crew)
201.12	Freight transport by ship (including rental of ships with crew)
201.14	Auxiliary sea transport services (including warehouse, shipping and transit services, and harbour and canal charges)
	<b>Air transport services</b>
201.21	Passenger transport by air (including rental of aircraft etc. with crew)
201.22	Freight transport by air (including rental of aircraft etc. with crew)
201.24	Auxiliary air transport services (including warehouse, forwarding and transit services and airport charges)
	<b>Rail transport services</b>
201.31	Passenger transport by rail (including rental of trains with crew)
201.32	Freight transport by rail (including rental of trains with crew)
201.34	Auxiliary rail transport services (including warehouse, forwarding and station services as well as bridge and ferry charges)
	<b>Road transport services</b>
201.41	Passenger transport by road (including rental of motor vehicle with crew)
201.42	Freight transport by road (including rental of motor vehicles with crew)
201.44	Auxiliary road transport services (including warehouse, forwarding and transit services, and road, bridge and ferry charges)
	<b>Inland waterway transport (rivers and canals)</b>
201.51	Passenger transport by inland waterways (including rental of vessel with crew)
201.52	Freight transport by inland waterways (including rental of vessel with crew)
201.54	Auxiliary services in connection with transport on vessel via inland waterways (including harbour and canal charges)
	<b>Space transport</b>
201.61	Space transport
	<b>Pipeline transport and electricity transmission</b>
201.72	Transport via pipelines
201.73	Electricity transmission

	<b>Other supporting and auxiliary services in connection with transport n.i.e.</b>
201.91	Other supporting and auxiliary services in connection with transport
	<b>Travel-related services (accommodation, conferences etc.)</b>
203.1	Travel-related services
	<b>Communication services</b>
204.3	Telecommunication services
204.4	Postal and courier services
	<b>Construction services</b>
	<b>New buildings and main repairs</b>
205.11	Construction services abroad, income
	Construction services abroad, selected expenditure
205.121	Goods from Denmark
205.122	Services purchased in Denmark
205.123	Compensation for residents in Denmark (working abroad)
205.124	Goods purchased abroad (host country or a third country)
205.125	Services purchased abroad (host country or a third country)
205.126	Compensation for residents abroad (host country or a third country)
205.13	Construction services in Denmark
	<b>Maintenance etc.</b>
205.21	Construction services abroad, income
	Construction services abroad, selected expenditure
205.221	Goods from Denmark
205.222	Services purchased in Denmark
205.223	Compensation for residents in Denmark (working abroad)
205.224	Goods purchased abroad (host country or a third country)
205.225	Services purchased abroad (host country or a third country)
205.226	Compensation for residents abroad (host country or a third country)
205.23	Construction services in Denmark
	<b>Insurance premiums (only insurance enterprises and pension funds)</b>
206.1	Life and pension insurance services
206.2	Freight insurance services
206.3	Other non-life insurance services
206.4	Reinsurance services
206.41	Reinsurance commissions
	<b>Insurance claims (only insurance enterprises and pension funds)</b>
207.1	Life and pension insurance services
207.2	Freight insurance services
207.3	Other non-life insurance services
207.4	Reinsurance services
	<b>Insurance premiums/claims (not insurance enterprises)</b>
208.1	Life and pension insurance services
208.2	Freight insurance services
208.3	Other non-life insurance services
	<b>Financial intermediation services</b>
209.1	Insurance services (intermediation, advisory, credit rating etc.)
209.2	Financial services (financial intermediation and auxiliary services)
	<b>Computer and information services</b>
210.11	Computer and information services (including software licences, development and repairs)
210.12	Licences to reproduce and distribute software
210.13	Purchases and sales of rights in software originals

210.2	News agency services
210.3	Other information services
	<b>Franchises and registered trademarks</b>
211.1	Franchises and trademarks licensing fees
211.4	Purchases and sales of registered trademarks
	<b>Education services, health services, heritage and recreational services</b>
212.2	Education services
212.3	Health services
212.5	Heritage and recreational services
212.6	Other social and personal services
	<b>Other business services</b>
213.01	Operating leasing services (rental)
213.02	Legal services
213.03	Accounting, auditing, bookkeeping and tax consulting services
213.04	Management consultancy activities
213.05	Advertising, market research and public opinion polling
213.071	Architectural services
213.072	Engineering services
213.073	Scientific and other technical services
213.081	Services incidental to agriculture, forestry and fishing
213.082	Mining services, and oil and gas extraction services
213.09	Environmental services (waste treatment and de-pollution)
213.11	Other business services n.i.e. (recruitment of personnel, security services, translation and interpretation services, cleaning, etc.)
	<b>Research and development services</b>
214.11	Research and development services increasing the stock of knowledge – intra-group
214.12	Research and development services increasing the stock of knowledge - other enterprises
214.2	Licences for the use of outcomes of R&D (patents)
214.3	Purchases and sales of rights arising from research and development (patents)
214.4	Other research and development services relating to products or processes
	<b>Audio-visual services</b>
215.11	Audio-visual and related services (e.g. theatre)
215.12	Licence to reproduce and/or distribute audio-visual and related products
215.13	Purchases and sales of rights in audio-visual originals
	<b>Rent of natural resources</b>
401.1	Rent of natural resources
	<b>Current transfers (unrequited payments, e.g. development aid through NGOs)</b>
402.1	Transfers

## Appendix 2: Country codes

Afghanistan	AF
Albania	AL
Algeria	DZ
American Samoa	AS
United States of America (USA)	US
Andorra	AD
Angola	AO
Anguilla	AI
Antarctica	AQ
Antigua and Barbuda	AG
Argentina	AR
Armenia	AM
Aruba	AW
Azerbaijan	AZ
Australia	AU
Bahamas	BS
Bahrain	BH
Bangladesh	BD
Barbados	BB
Belarus	BY
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM
Bhutan	BT
Bolivia	BO
Bonaire, Sint Eustatius and Saba	BQ
Bosnia and Herzegovina	BA
Botswana	BW
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI
Cambodia	KH
Cameroon	CM
Canada	CA
Cayman Islands	KY
Central African Republic	CF
Chad	TD
Chile	CL
Columbia	CO
Comoros	KM
Congo	CG

Cook Islands	CK
Costa Rica	CR
Côte d'Ivoire	CI
Cuba	CU
Curaçao	CW
Cyprus	CY
Congo, Democratic Republic of the	CD
Djibouti	DJ
Dominica	DM
Dominican Republic	DO
Ecuador	EC
Egypt	EG
El Salvador	SV
Eritrea	ER
Estonia	EE
Ethiopia	ET
Falklands Islands (Malvinas)	FK
Fiji	FJ
Philippines	PH
Finland	FI
United Arab Emirates	AE
United States Minor Outlying Islands	UM
France	FR
French Polynesia	PF
French Southern Territories	TF
Faeroe Islands	FO
Gabon	GA
Gambia	GM
Georgia	GE
Ghana	GH
Gibraltar	GI
Grenada	GD
Greece	GR
Greenland	GL
Guadeloupe (recorded under France)	
Guam	GU
Guatemala	GT
Guernsey	GG
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT
Heard Island and McDonald Islands	HM
Honduras	HN

Hong Kong	HK
India	IN
Indonesia	ID
Iraq	IQ
Iran	IR
Ireland	IE
Iceland	IS
Isle of Man	IM
Israel	IL
Italy	IT
Jamaica	JM
Japan	JP
Jersey	JE
Virgin Islands (British)	VG
Virgin Islands (U.S.)	VI
Jordan	JO
Christmas Island	CX
Cabo Verde	CV
Kazakhstan	KZ
Kenya	KE
China	CN
Kyrgyzstan	KG
Kiribati	KI
Cocos (Keeling) Islands	CC
Kosovo (recorded under Serbia)	
Croatia	HR
Kuwait	KW
Laos	LA
Lesotho	LS
Latvia	LV
Lebanon	LB
Liberia	LR
Libya	LY
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU
Macao	MO
Madagascar	MG
Macedonia	MK
Malawi	MW
Malaysia	MY
Maldives	MV
Mali	ML
Myanmar	MM
Malta	MT
Morocco	MA



Marshall Islands	MH
Mauritania	MR
Mauritius	MU
Mexico	MX
Micronesia	FM
Moldova, Republic of	MD
Mongolia	MN
Monaco (recorded under France)	
Montenegro	ME
Montserrat	MS
Mozambique	MZ
Namibia	NA
Nauru	NR
Netherlands	NL
Nepal	NP
New Zealand	NZ
Nicaragua	NI
Niger	NE
Nigeria	NG
Niue	NU
North Korea	KP
Northern Mariana Islands	MP
Norfolk Island	NF
Norway	NO
New Caledonia	NC
Oman	OM
Pakistan	PK
Palau	PW
Palestine, State of	PS
Panama	PA
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Pitcairn	PN
Poland	PL
Portugal	PT
Puerto Rico (recorded under USA)	
Qatar	QA
Réunion (recorded under France)	

Romania	RO
Russian Federation	RU
Rwanda	RW
Solomon Islands	SB
Samoa	WS
San Marino	SM
Saint Helena, Ascension and Tristan da Cunha	SH
Saint Kitts and Nevis	KN
Saint Lucia	LC
Saint Vincent and Grenadines	VC
Sao Tome and Principe	ST
Saudi Arabia	SA
Switzerland	CH
Senegal	SN
Serbia	RS
Seychelles	SC
Sierra Leone	SL
Singapore	SG
Sint Maarten	SX
Slovakia	SK
Slovenia	SI
Somalia	SO
Spain	ES
Sri Lanka	LK
United Kingdom of Great Britain and Northern Ireland	GB
Sudan	SD
Suriname	SR
Sweden	SE
Eswatini	SZ
South Africa	ZA
South Sudan	SS
South Georgia and South Sandwich Islands	GS
South Korea	KR
Syria	SY
Tajikistan	TJ
Taiwan	TW
Tanzania, United Republic of	TZ
Thailand	TH
Czech Republic	CZ

Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkmenistan	TM
Turks and Caicos Islands	TC
Tuvalu	TV
Turkey	TR
Germany	DE
Uganda	UG
Ukraine	UA
Hungary	HU
Uruguay	UY
Uzbekistan	UZ
Vanuatu	VU
Vatican City State	VA
Venezuela	VE
Western Sahara (recorded under Morocco)	
Vietnam	VN
Wallis and Futuna	WF
Yemen	YE
Zambia	ZM
Zimbabwe	ZW
Equatorial Guinea	GQ
Austria	AT
Timor-Leste	TL
EU institutions	4A
<i>International organisations other than EU institutions</i>	7Z
*Netherlands Antilles AN has been discontinued, is now recorded under Bonaire, Sint Eustatius, Saba (BQ), Curacao (CW) and Sint Maarten (SX)	

## Appendix 3: Reporting deadline

### Offices reporting annually

Period	Reporting deadline
2018	31 January 2019
2019	At the beginning of 2020, exact deadline will be announced in December 2019

### Offices reporting quarterly

Period	Reporting deadline
1st quarter	16 April 2019
2nd quarter	16 July 2019
3rd quarter	15 October 2019
4th quarter	14 January 2020

### Offices reporting monthly

Period	Reporting deadline
January	14 February 2019
February	14 March 2019
March	12 April 2019
April	14 May 2019
May	14 June 2019
June	12 July 2019
July	14 August 2019
August	13 September 2019
September	15 October 2019
October	14 November 2019
November	13 December 2019
December	14 January 2020

## Appendix 4: Transfer pricing

In terms of International trade in services, transfer pricing is the process where enterprises fix the price of intra-group transactions to ensure that trading takes place on terms that match the market. In practice, they do so by fixing the price of transactions so that each link in the group's value chain earns a profit within the guidelines set out by the authorities.

Since transfer pricing ensures prices that reflect the market prices, transactions that are subject to transfer pricing can generally be reported like the rest of the transactions. However, this only applies if the calculation of a transfer price does not involve goods or services delivered in the opposite direction. In that case, the two transactions must be reported separately as purchases and sales. For example:

*A Danish enterprise sells market research. The market research is sold to subsidiaries abroad that are in charge of the final sales to final customers. One of the foreign sales subsidiaries also handles the group accounts on behalf of the Danish parent. The sales subsidiary handling the group accounts has costs for DKK 5,000,000 for the general operation and DKK 1,000,000 for the accounting tasks. The income of the subsidiary from sales of the group's market research to final customers amounts to DKK 10,000,000. If the subsidiary is to have a profit of 4 per cent, the transfer price of the market research sold by the Danish parent to the foreign subsidiary is calculated as follows:*

Income:	10,000,000 DKK
Profit (4%):	-400,000 DKK
Costs of general operation:	-5,000,000 DKK
Costs of group accounting:	-1,000,000 DKK
Transfer price:	3,600,000 DKK

*To ensure that all services provided between the enterprises are included in the statistics, the Danish parent must split the transaction in purchases and sales and report this:*

Expenditure on accounting services:	1,000,000 DKK
Sales of market research services:	4,600,000 DKK

### Transfer-pricing adjustments

Like other price adjustments, transfer-pricing adjustments that do not concern Intrastat goods, must be reported by adjusting the original data submitted for the periods affected by the transfer pricing adjustments. On the other hand, transfer pricing adjustments for Intrastat goods must be reported using a special code – see section 4.5.

#### **Example of transfer pricing adjustment in connection with trade in services:**

*A Danish enterprise sells licences for software to a foreign subsidiary. The enterprise makes quarterly transfer pricing adjustments. For the first quarter, the following is reported initially:*

Licence sales	
January	1,000,000 DKK
February	2,000,000 DKK
March	1,000,000 DKK

*At the end of the quarter, a negative transfer-pricing adjustment of DKK 1,000,000 is made. If the enterprise is able to allocate the adjustment to the separate months, the adjustment is reported by individually adjusting the previously reported data for January through March. For example:*

Licence sales	
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<i>January</i>	<i>500,000 DKK</i>
<i>February</i>	<i>1,500,000 DKK</i>
<i>March</i>	<i>1,000,000 DKK</i>

*If the enterprise is unable to allocate the transfer pricing adjustment to the separate months of the quarter, the adjustment is reported by adjusting the previously reported data for January through March proportionately with the sales of each month.*

<i>Licence sales</i>	
<i>January</i>	<i>750,000 DKK</i>
<i>February</i>	<i>1,500,000 DKK</i>
<i>March</i>	<i>750,000 DKK</i>