

# Survey of Establishments (SOE) 2021 - Services Trade

## A) FAQ

### 1. Why is there a need to conduct this survey?

We require key information of your company's services transactions with non-residents which will be used to compile Singapore's international trade in services statistics. Non-residents refer to any individual, business, company or entity located outside of Singapore.

### 2. My firm did not sell to and/or purchase from non-residents any service in year 2021. Do I need to submit the survey form?

If your firm did not sell to and/or purchase from non-residents any service in year 2021, please indicate "No" to Question 1 in "**Section B: Services Transactions with Non-Residents**" and proceed to Question 2 to indicate whether your firm intends to sell and/or purchase any service from non-residents in the next 1 to 3 years.

Thereafter, please proceed to "**Section C: Trading of Goods that are Not Imported Into or Exported Out of Singapore**" and "**Section D: Other Information**".

After you have completed Section B, Section C and Section D, please proceed to "**Section E: Declaration**" before submitting your survey return.

### 3. My firm's financial year ends in April. What is the reporting period for such cases?

Please report data for the period of May 2021 to April 2022 and indicate the beginning and ending period accordingly in "**Section A: General Information and Reporting Instructions**".

### 4. What is defined as non-residents?

Non-residents refer to any individual, business, company or entity located outside of Singapore, including overseas branches or subsidiaries of Singapore-registered companies or institutions. Branches or subsidiaries of foreign companies located within Singapore are considered as residents.

### 5. Do I need to report services transactions with non-resident related companies?

Yes, you are required to report transactions with non-resident related companies, even if they are made through the intra-corporate accounting system.

### 6. Should we report the data on accrual basis?

Yes, please report amount earned and expenses incurred during the period whether or not the amount had been received or paid.

### 7. Could we report the percentage allocation of the top 3 trading partners and types of services based on estimates?

Yes, you may report percentage allocation of the top 3 trading partners and types of services based on your best estimates.

### 8. Could you elaborate on the definition for merchanting (in Section C: Trading of Goods that are Not Imported Into or Exported Out of Singapore)?

Merchanting refers to the purchase of goods from a non-resident followed by the subsequent resale of the same goods to another non-resident, without the goods entering Singapore or declared to Singapore Customs. All credit purchases and resale should be included, but any purchases and resale that do not involve physical movement of goods, such as the purchase of commodity futures for hedging should not be reported.

**9. The services which my company sells to and/or purchases from non-residents are not categorised under any of the listed services. How do we report the type of services for such cases?**

Please refer to our “Explanatory Notes” below for more information. You may also contact our officer-in-charge and provide a description of the services which your company sells to and/or purchases from non-residents. We will then be able to better advise accordingly.

## B) Explanatory Notes on Types of Services

### 01. Accounting

- provision of accounting, bookkeeping, related auditing services; business tax planning and consultancy; and preparation of tax documents

#### Do not report:

- administrative and management services (report under '**Business management**')

### 02. Advertising and market research

- design, creation, production and marketing of advertisement in various media (e.g. magazines, newspapers, television, radio, social media websites etc.)
- purchase and sales of advertisement time and space
- fees for the right to use an advertisement made by a third party
- media placement services
- promotion of products and other promotional-related activities of products and/or services
- market research and telemarketing services
- public opinion polling on various issues
- sale and purchase of market research or polling results
- conducting of market feasibility studies
- fees received from non-residents who participate in local or overseas exhibitions (trade fairs, conferences) organised by local companies
- expenses by local companies participating in exhibitions overseas
- transactions for rental of exhibition space, consultancy, designer fees, contractor fees and all other exhibition services
- entry fees, organisation and administration fees charged by exhibition promoters and conference organisers
- supply and setting up of exhibition equipment

#### Do not report:

- exports and imports of goods and materials

### 03. Architectural

- property-related architectural and land surveying services (e.g. landscaping and interior design; quantity and building appraisal services)

#### Do not report:

- construction services

### 04. Audiovisual and related services

- production of motion pictures, radio & television programs and musical recordings
- fees for production crews, renting of studios, actors, technical personnel, post-production
- rental of audiovisual products for use without further reproduction or distribution
- charges for access to audiovisual products (e.g. encrypted television channels)
- sales and purchases of customised audiovisual products (however delivered) and non-customised (mass-produced) audiovisual products (such as movies and music, including recordings of live performances) that are downloaded or delivered electronically
- streaming services, i.e. transmission or digital distribution of multimedia content through the Internet
- fees for entertainment and cultural performances such as:
  - services provided by directors, producers, performing artists (actors, musicians, singers, troupes, bands, dancers, etc.), authors, composers, sculptors and any other entertainers/performers involved in concerts, theatrical, musical productions, sporting events, circuses, and other similar events.
  - services provided by independent models as well as set, costume and lighting designers; presentation and promotion services for performing arts and other live entertainment events.
  - Include direct fees (e.g. production costs) and share of ticket takings.
  - For **sale of services overseas**, report fees received by residents for performing in events held overseas only.
  - For **purchase of services from overseas**, report fees paid to non-residents for events in and outside Singapore.

Do not report:

- charges for the license to reproduce/distribute audiovisual products such as film and music (report under '**License fees to reproduce and/or distribute audiovisual and related products**')
- sales and purchases of originals and ownership rights of audiovisual products (report under '**Sale or purchase of intellectual property ownership rights - audiovisual and related products**')
- exports and imports of audiovisual products (non-customised) on physical media such as CD-ROM, disk, paper, etc.

## 05. Business management

- management or business consultancy, advisory, guidance and operational assistance provided to businesses for business policy and strategy
- overall planning, structuring and control of an organisation, organisation/systems review
- management auditing, market management, human resources, production management and project management consulting and evaluation
- short-term attachment of management staff
- public relation services related to improving the image of the clients and their relations with the public and other institutions
- hotel management services including hotel management consultancy
- reimbursement received from your overseas Head Office and other related entities to cover your general operating expenses including wages and other expenses relating to the establishment's operations
- reimbursement paid by your company to your overseas branches, business representative offices and other related entities for similar purpose

Do not report:

- consultancy for other services such as banking and financial, computer services etc. (report these under the specific service)
- hotel accommodation charges
- amount received/paid on behalf of another related entity
- specific services rendered to or received from overseas Head Offices/related entities (report under the relevant specific service)
- sales and purchases of goods with related entities

## 06. Computer services

- provision of IT services such as data processing and hosting services including data entry, tabulation and recovery services
- development, design, analysis, programming, production, supply and documentation of systems and customised software
- hardware and software consultancy implementation and installation
- maintenance & repair of computers and peripheral equipment
- provision of applications, hosting clients' applications, and computer facilities and resource management
- systems maintenance and other related support services
- sales of customised software (however delivered) and noncustomised (mass-produced) software, including video games, that are downloaded or delivered electronically

Do not report:

- charges for license to use computer software and multimedia (report under '**License fees for the use of computer software**')
- charges for license to reproduce/distribute computer software and multimedia (report under '**License fees to reproduce and/or distribute computer software**')
- sales and purchases of ownership rights of computer software and multimedia (report under '**Sale or purchase of intellectual property ownership rights - computer software**')
- rental and operational leasing of hardware (report under '**Operating leasing**')
- exports and imports of computer hardware and packaged (non-customised) software on physical media such as CD-ROM

## 07. Construction

### **Sale of services overseas:** Include

- full value of overseas construction projects (include creation, management, renovation, repair or extension of buildings and other constructions such as roads, bridges and dams; installation & assembly work, building & civil engineering, site preparation, exterior cleaning work and construction repairs; renting of construction and demolition of equipment with operator; specialised services such as painting, plumbing and demolition)
- construction-related consultancy fees earned by your company for providing consultancy services to a non-resident company involved in overseas construction project(s)

### **Purchase of services from overseas:** Include

- full value of overseas construction projects (include creation, management, renovation, repair or extension of buildings and other constructions such as roads, bridges and dams; installation & assembly work, building & civil engineering, site preparation, exterior cleaning work and construction repairs; renting of construction and demolition of equipment with operator; specialised services such as painting, plumbing and demolition)
- construction-related consultancy fees paid to all non-resident consultants such as civil engineers, architects, interior designers and other professionals involved in the overseas construction project(s)
- expenses paid to labour hired in country of overseas project during the course of the construction
- purchases of construction materials in the country where the project(s) have taken place or from any other country other than Singapore, for the sole purpose of the overseas construction project

### **Do not report:**

- projects carried out, or amount accrued to/paid by your overseas branches/subsidiaries or associates
- other expenses incurred in the overseas construction projects e.g. legal services
- transactions on the building of vessels, gas and oil drilling rigs and production platform e.g. ships and aircrafts
- transactions for local construction projects
- trading or wholesaling of construction materials
- construction materials purchased and exported from Singapore for overseas construction project

## 08. Education services

### ***[Applicable only to firms providing education services, e.g. universities, commercial schools, computer training schools, language schools, etc.]***

### **Sale of services overseas:** Include

- accreditation or moderation fees received for the right to conduct local courses outside Singapore, including fees collected from foreign students
- fees received from overseas institutions only for arranging correspondence courses. This applies to cases where students remit the tuition fees directly to the overseas institution and the local institution receives a fee from the overseas institution for arranging such courses
- fees received by local residents for going overseas to perform short-term teaching stints
- education-related commission, agency fees or consultation fees received by local teaching professionals

### **Purchase of services from overseas:** Include

- accreditation or moderation fees paid to overseas institutions for the right to conduct foreign courses in Singapore, including registration fees, examination fees, etc., which are remitted abroad on behalf of resident students only
- payments remitted abroad for correspondence courses on behalf of resident students only: students make payment to the local institution and the local institution remits the fees to the overseas institution
- payment to non-residents hired to conduct short-term (less than one-term) teaching in Singapore
- education-related commission, agency fees or consultation fees paid to non-resident teaching professionals

### **Do not report:**

- registration fees, examination fees etc. which are remitted abroad on behalf of foreign students in Singapore

## 09. Engineering and technical

- provision of after sales service of machines
- the design, development, calibration & utilisation of machines, materials, instruments, structures, processes and systems
- product testing & certification
- engineering/technical inspection
- engineering/technical consultancy services
- cartography, surveying and any other engineering and technical services

### Do not report:

- mining engineering (report under '**Other miscellaneous services**')
- cargo surveying (report under '**Other transport (e.g. passenger transport, port, logistics)**')
- geologic surveying (report under '**Other miscellaneous services**')
- land surveying (report under '**Architectural**')
- computer repairs and maintenance (report under '**Computer services**')
- exports and imports of goods
- construction services

## 10. Financial

- investment and other finance consultancy services (e.g. fund/asset management, security custody service, credit rating service, nominee service; investment consultancy, corporate finance advisory fee, financial research, custodian charges and any other investment and financial management services)
- investment banking services (e.g. advising, arranging and underwriting of issuance, listing or placements of securities, advising and arranging of corporate restructuring, mergers & acquisitions, project finance, debt issuance, equity issuance, private placements, privatisation, re-capitalisation and asset securitisation; underwriting, placement of debt and equity issuance; venture capital financing; loan syndication)
- financial management services (e.g. investment management and advice for individuals and institutions; investment research, provision of financial information and financial planning; discretionary management of funds and management of collective investment schemes; management of distressed debt, private equity and venture capital; advisory services provided for funds not under discretionary management and wealth management for high net worth individuals (excluding deposit-taking services))
- bank services (e.g. credit card commissions and guarantee fees; charges & fees associated with fund transfers, loans, letters of credit, bankers' acceptance, cheque clearing, factoring, financial leasing, foreign exchange transactions and remittances etc.)
- commission, brokerage and underwriting fees on financial instrument such as shares, securities, finance derivatives (e.g. share registration expenses, stock exchange listing fees, arbitrage service income, payment to foreign stock exchange; commissions, brokerage and underwriting fees on financial instruments such as shares, securities, financial derivatives, commodity futures etc.)

### Do not report:

- capital gains/losses, remitted profits, interest, loans, deposits, dividends
- value of fund transfer or loan issued and any other investment or capital flows
- non-financial advisory services (see '**Business management**')
- consultancy for other services such as computer services (report under '**Computer services**')
- transactions with resident or foreign banks located in Singapore

## 11. Franchises and trademarks licensing fees

- one-time fee paid upfront for the right to use, and/or a regular payment for continuous use of intellectual property related to trademark as well as franchising fees paid for the right to provide goods and services of a particular brand

### Do not report:

- purchases/sales of ownership rights for such intellectual property (report under '**Sale or purchase of intellectual property ownership rights - trademarks and franchises**').

## 12. Freight

- Freight charges for the carriage of goods, including the carriage of mails and parcels

### Do not report:

- This item is not applicable if you are a freight forwarding agent (see '**Other transport (e.g. port, logistics)**')

## 13. Health services

- clinical, laboratory tests & analyses; diagnostic-imaging, pharmaceutical, radiology & rehabilitation services
- telemedicine or tele-diagnosis services provided across borders

***Sale of services overseas:*** report fees received by resident medical and health-related personnel for performing medical & health services overseas

***Purchase of services from overseas:*** fees paid to non-resident medical and health-related personnel on short-term attachment in Singapore

### Do not report:

- medical & health insurance (report under '**Insurance**')
- veterinary services (report under '**Other miscellaneous services**')
- health services provided to non-residents who are present in Singapore

## 14. Information services

- news agency services i.e. provision of news, photographs and other news materials to the media
- other information services including
  - data storage, database conception, dissemination of data and databases (including directories and mailing lists), online and through magnetic, optical or printed media and web search portals
  - library and archive services
  - direct non-bulk subscriptions to magazines, newspapers and periodicals by mail, electronic transmission or other means
  - other online content provision services such as news, financial information, business and economic, medical, legal, technical, demographic and bibliographic databases services.
  - these materials are intended for own consumption by the subscribers and not for subsequent resale.
  - For ***sale of services overseas*** by resident publishing companies: report total receipts from non-resident subscribers.

### Do not report:

- downloaded software (report under '**Computer services**'); audio-video products (report under '**Audiovisual and related services**')
- bulk exports and imports of publishing materials, books, newspaper and periodicals

## 15. Insurance

For insurance & reinsurance company domiciled in Singapore, include

### 1. life and general insurance

- gross premiums receivable from non-residents
- gross claims payable to non-residents

### 2. life and general reinsurance placed by non-residents insurers with your company

- gross reinsurance premiums receivable from non-residents insurers
- gross reinsurance claims payable to non-residents insurers

### 3. life and general reinsurance placed by your company with non-residents reinsurers

- gross reinsurance claims receivable from non-residents reinsurers
- gross reinsurance premiums payable to non-residents reinsurers

### 4. other insurance-related charges received from or paid to non-residents

- agency fees and commissions, insurance/reinsurance brokerage fees, insurance consultancy services, charges for risk survey, evaluation & loss adjustment services, actuarial services, salvage administration services, regulatory and monitoring services on indemnities & recovery services

For insurance agent/broker domiciled in Singapore, include

- gross claims receivable from non-resident insurers on behalf of resident policyholders for general insurance
- gross premiums payable to non-resident insurers on behalf of resident policyholders for general insurance
- other insurance-related charges received from or paid to non-residents (e.g. agency fees and commissions, insurance/reinsurance brokerage fees, insurance consultancy services, charges for risk survey, evaluation & loss adjustment services, actuarial services, salvage administration services, regulatory and monitoring services on indemnities & recovery services)

For non-insurance/reinsurance company domiciled in Singapore, include

- gross claims received from non-resident insurers for general insurance
- gross premiums paid to non-resident insurers for general insurance
- other insurance-related charges received from or paid to non-residents (e.g. agency fees and commissions, insurance/reinsurance brokerage fees, insurance consultancy services, charges for risk survey, evaluation & loss adjustment services, actuarial services, salvage administration services, regulatory and monitoring services on indemnities & recovery services)

## 16. Legal

- legal advisory and representation services in any legal, judicial and statutory procedures
- drafting services for legal documentation and instruments
- certification consultancy
- escrow and settlement services
- include transactions such as:
  - resident companies seeking services from non-resident law firms
  - resident law firms providing legal services to non-resident clients
  - services between resident law firm and non-resident law firm in the form of advisory and/or consultation

Do not report:

- compensation for damages and settlements paid out to third party
- unutilised legal provisions

## 17. License fees for the use of audiovisual and related products

- periodic charges for audiovisual products obtained through a license to use

Do not report:

- charges for the license to reproduce/distribute audiovisual products such as film and music (report under '**License fees to reproduce and/or distribute audiovisual and related products**')
- sales and purchases of originals and ownership rights of audiovisual products (report under '**Sale or purchase of intellectual property ownership rights - audiovisual and related products**')
- exports and imports of audiovisual products (non-customised) on physical media such as CD-ROM, disk, paper, etc.

## 18. License fees for the use of computer software

- one-time fee paid upfront and/or a regular payment for use of the intellectual property embodied in computer software and multimedia, i.e. license paid as an end user, without further reproduction or distribution

Do not report:

- purchases/sales of ownership rights for such intellectual property (report under '**Sale or purchase of intellectual property ownership rights - computer software**')
- license paid for further reproduction or distribution (report under '**License fees to reproduce and/or distribute computer software**')



## 19. License fees for the use of outcomes of research and development (e.g. patents)

- one-time fee paid upfront for the right to use, and/or a regular payment for continuous use of intellectual property such as patents, industrial know-how, industrial design, manufacturing rights and prototypes for the manufacturing sector

### Do not report:

- purchases/sales of ownership rights for such intellectual property (report under '**Sale or purchase of intellectual property ownership rights - research results (e.g. Patents)**').

## 20. License fees to reproduce and/or distribute audiovisual and related products

- fees paid mainly on a piece by piece basis for the rights to reproduce and/or distribute books or other original works of authors (e.g. translation rights), painters and sculptors etc.
- fees and charges for the authorised reproduction and/or distribution, through licensing agreements of audiovisual originals or prototypes
- includes rights relating to the reproduction and distribution of recordings of live performances, television, cable and satellite broadcast and retransmission rights of sports events

### Do not report:

- similar licenses related to computer software (report under '**License fees to reproduce and/or distribute computer software**')
- purchases/sales of ownership rights for such intellectual property (report under '**Sale or purchase of intellectual property ownership rights - audiovisual and related products**')

## 21. License fees to reproduce and/or distribute computer software

- fees paid for the authorised reproduction and distribution (through licensing agreements) of computer software and multimedia originals

### Do not report:

- purchases/sales of ownership rights for such intellectual property (report under '**Sale or purchase of intellectual property ownership rights - computer software**')

## 22. Maintenance and repair services

- include repair services such as repair of ships, aircrafts and other transport equipment

### Do not report:

- value of goods
- computer repairs and maintenance (report under '**Computer services**')
- cleaning of transport equipment
- construction repairs and maintenance (report under '**Construction**')

## 23. Manufacturing services on physical inputs owned by others

- include processing, assembly, labelling and packing of goods, oil refining and liquefaction of natural gas
- **Sale of services overseas**: report fees received for manufacturing services performed on goods owned by non-resident clients.
- **Purchase of services from overseas**: report expenses paid to non-residents clients by your company for manufacturing services performed on goods owned by your company.
- there is no change of ownership of the goods involved

### Do not report:

- value of goods
- value of raw materials used in the manufacturing process
- assembly of prefabricated construction (report under '**Construction**')
- labelling and packing incidental to transport (report under '**Other transport (e.g. port, logistics)**')

## 24. Operating leasing

- fees received from or paid to non-residents for chartering, renting or operational leasing of equipment, machinery, ships, aircrafts, vehicles; and transportation equipment such as containers and rigs without crew
- For ***purchase of services from overseas***, include lease payments for Right-Of-Use assets under FRS116 whereby the lease arrangement is regarded as an operating lease
- lease payments include the principal repayment and interest and exclude depreciation

### Do not report:

- international leased circuits (report under '**Telecommunications services**')
- mailbox rental (report under '**Postal and courier services**')
- safe deposit box service (report under '**Financial**')
- rental of property; financial leasing, including lease with an intent to eventually take possession of the good

## 25. Other miscellaneous business services (real estate services and other business services that cannot be classified to any of the business services listed above)

- real estate services i.e. commissions received from or paid to non-residents in the sale or purchase of properties (residential, commercial or industrial); services fee with non-residents for property valuation and real estate management; rental payments for temporary occupation of property
- recruit and placement services i.e. employment services such as search, placement and supply services of personnel; commission earned from non-residents or paid to overseas employment agencies or headhunters for hiring of professionals (employment pass holders) and for labour recruitment (work permit holders)
- training services i.e. training for non-educational purpose (full/part time) which is occupational related and include seminars, workshops and other short-term training courses, such as computer or management courses for employees.
  - For ***sale of services overseas***, include training of non-residents in Singapore and fees received by resident instructors giving training overseas.
  - For ***purchase of services overseas***, include fees for temporary engagement of non-resident trainers, lecturers, or speakers to give speeches, lectures or to conduct any form of training curriculum. Training fees will also include reimbursement of the trainer's transport cost and lodging expenses in Singapore
- editing, translation, publishing, interpretation and photographic services. Interpretation services refer to the engaging of non-resident interpreters to perform oral translations and vice versa
- agricultural and mining services i.e. provision of agricultural machinery with crew, harvesting, treatment of crops, horticulture, forestry & logging; livestock & fish farming, pest control, animal boarding, care & breeding services, hunting, trapping, fishing and veterinary services; mining services provided at oil fields and gas fields including drilling, oil and gas well; casing cementing, derrick building, repair and dismantling services; mineral prospecting and exploration, mining engineering and geologic surveying
- waste treatment and de-pollution services i.e. collection, treatment and disposal of waste; remediation activities (e.g. land remediation); cleaning up of pollution including oil spills; restoration of mining sites, decontamination and sanitation services; all other services related to the cleaning or restoring of the environment

### Do not report:

- property rental receipts, purchases and sales of property
- rental payments made on behalf of subsidiaries or branches located outside Singapore
- wages of workers
- exports and imports of books, materials, etc.

## 26. Other transport (e.g. passenger transport, port, logistics)

- passenger fares (i.e. the transportation of people in an aircraft, watercraft or train), including tickets, charges for excess baggage and other personal effects as well as onboard expenditure such as in-flight/ on-board meals
- charter (e.g. voyage/space/slot/time charter) of transport equipment with crew or operator (e.g. ships/watercraft, aircraft, land/rail vehicles)

- cargo handling charges and other port services (e.g. cargo, container and air-freight handling, lighterage, stevedoring, cargo or container surveying fees, maintenance and cleaning of transportation equipment)
- warehousing and logistic services (e.g. warehousing and storage, delivery and distribution services within ports' boundaries, repacking, sorting, grading, assembling of goods, stock management, custom clearance, shipping documentation and logistic consultancy)
- agency fees, commissions, brokerage fees for the arrangement of passenger, freight transportation, charter of carriers, and any other form of intermediary in the transport-related industry
- ship management fees
- freight forwarding services (i.e. procurement of cargo transportation on behalf of customers without assuming the role of a carrier, provision of inland transportation):
  - For **sale of services overseas**,
    - For export cargo, report the net profit or commission earned from non-residents only. Do not report the total amount charged to clients.
    - For import cargo, report the fees received (agency fees) from non-resident agents for the collection and/or delivery of imported cargo to a resident client. Do not report if the full amount paid by the resident client is for your service and none were remitted overseas.
- For **purchase of services overseas**, report the actual amount paid to overseas agents (classified as an agency fee) for the collection and/or delivery of the export cargo.

Do not report:

- cruise fares and bus (coach) fares
- charter of carriers without crew/operator (report under '**Operating leasing**')
- international freight charges at the ports (report under '**Freight**')
- value of goods purchased on behalf of clients for warehousing and logistic services as these are usually recovered at cost
- insurance on imports (report under '**Insurance**')

## 27. Postal and courier services

- pick-up, transport and delivery of letters, newspapers, periodicals, brochures, other printed matters, parcels and packages by national postal administrations and private courier service operators
- post office counter services and mailbox rental services.

Do not report:

- transactions with local service providers (e.g. Singapore Post)
- transport of mail by air transport enterprises (report under '**Freight**')

## 28. Research and development

- provision of basic research, applied research and experimental development in the area of life sciences, electronics, chemicals, engineering, information technology, social sciences, humanities and other natural sciences

Do not report:

- market research services (report under '**Advertising and market research**')

## 29-32. Sale or purchase of intellectual property ownership rights - audiovisual and related products, computer software, research results (e.g. patents), trademarks and franchises

- payment of royalties must also be distinguished from the purchase/sale of intellectual property such as patents, copyrights and trademarks
- while royalties normally involves continuous payments and the resulting use of intellectual property rights for a limited period of time, the purchase of intellectual property means the company has total ownership of the proprietary rights and can freely transfer it to a third party
- one way to distinguish usage and purchase is that for usage the transaction is entered into the income and expenditure account while for purchase the company will carry it as an intangible asset in the balance sheet.

### 33. Sports and recreational services; membership and subscription fees

- sporting and other recreational services  
For ***sale of services overseas***, report fees received by resident sportsmen from non-resident organisers for playing in and outside Singapore; transactions with non-residents for ticket takings, prize money and earnings from being a guest trainer in a foreign land.  
For ***purchase of services overseas***, report fees paid to non-resident sportsmen for competing in and outside Singapore.
- membership and subscription fees  
For ***sale of services overseas***, report fees received from non-resident individuals or corporations to be a member or an affiliation to your establishment.  
For ***purchase of services overseas***, report fees paid to foreign country clubs and international organisations as an individual member or an affiliation to it.

#### Do not report:

- fees of foreign sportsmen, coaches and trainers who are in Singapore on employment pass

### 34. Telecommunications services

- broadcast or transmission of sound, images, data or other information by telephone, telex, telegram, radio, cable, satellite, electronic mail or facsimile etc.
- business network services, teleconferencing, cellular phone services, related technical support services, international leased circuits and frame relay
- internet backbone services and online access services including internet access provision

#### Do not report:

- charges by local telecommunication companies for overseas calls or connections

### 35. Trade-related

- procurement services such as finding and acquiring goods, materials, supplies etc. from an external source, and ensuring that buyer receives goods, services at the best possible price
- purchasing agent's fee, distributor's fee, representatives' fee
- third-party commission or agency fee received for acting as an intermediary between companies on the trading of goods
- payment to non-resident companies for acting as your intermediaries

#### Do not report:

- market research activities (report under '**Advertising and market research**')  
- full value of goods traded