

**INTERNATIONAL TRADE IN SERVICES SURVEY
(GENERAL)
EXPLANATORY NOTES**

Table of Contents

1. General Instructions	1
1.1 What to report in this form	1
1.2 Residency of Transacting Parties	2
1.3 Digitally Delivered Services	3
2. How to Complete the Form (an example)	4
2.1 Revenue/Receipts	4
2.2 Expenses/Payments	5
3. Services Category Classification	6

1. General Instructions

1.1 What to report in this form

✔ To report:	✘ Not to be reported:
<ul style="list-style-type: none"> • All transactions with non-residents unless otherwise stated. Non-residents refer to any individual, business, company or entity located outside Singapore. <ul style="list-style-type: none"> ○ Please refer to "1.2 Residency of Transacting Parties" for more details. • Accrual accounting: Amount incurred in the period regardless of whether received or paid. • Gross reporting: Total value of services provided and received is recorded even if settled on net basis. • Monetary values in units of thousand Singapore dollars (S\$'000) 	<ul style="list-style-type: none"> • All transactions with residents unless otherwise stated. <ul style="list-style-type: none"> ○ Please refer to "1.2 Residency of Transacting Parties" for more details. • Goods imported into and exported out of Singapore which have already been reported to Singapore customs unless otherwise specified. • Remitted profits, interest, dividends, capital gains, loans, deposits, investments or any other capital flow. • Goods and Services Tax (GST)

1.2 Residency of Transacting Parties



Definition of Non-residents

- Overseas customers or suppliers
- Overseas subsidiary or branch of Singapore registered companies
- Related businesses, companies or entities located outside of Singapore (even if through intra-corporate accounting system)
- Individuals located in Singapore <1 year



Definition of Residents

- Customers or suppliers located in Singapore
- Subsidiary/branch of foreign companies based in Singapore
- Individuals located in Singapore ≥ 1 year

Transactions should be identified based on the residency of the party whom you render services to or receive services from. It is not based on the party whom you receive reimbursement from or make payments to.

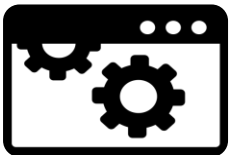
1.3 Digitally Delivered Services

Digitally delivered services are transactions delivered remotely in an electronic format over computer networks.

Digitally delivered services include:	Digitally delivered services exclude:
<ul style="list-style-type: none">Any service delivered over the web / Internet (including via mobile devices), extranet, video conferencing, websites, applications, platforms, phone, fax or email.	<ul style="list-style-type: none">Services provided in person, by personnel travelling abroad.

We understand that it could be challenging to obtain data of such nature. Hence, the information provided may be estimated on a best effort basis based on recall or general understanding of the firm's business operations.

Examples of Digitally Delivered Services



Selling software programs to overseas customers



Selling market research reports to overseas customers via email



Purchasing consultancy services provided through video conferencing from an overseas advisory firm



Subscribing to cloud storage from an overseas provider

2. How to Complete the Form (an example)

The following example depicts how non-resident transactions are to be captured.

2.1 Revenue/Receipts

Suppose your company has the following transactions with non-residents.

- **Revenue/Receipts:** S\$200,000 and S\$350,000 from clients in Country A and B respectively, for computer consultancy and software development services. An estimated S\$150,000 (27% of S\$550,000) were digitally delivered.

Section B1: Transactions with Non-Residents Checklist

Code	Item Description	Revenue/Receipts	Expenses/Payments
150	Computer services	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Note: Select "Yes" if you are using the Excel template.

Section B2: Revenue / Receipts from Non-Residents

Item	Trading Partner	Revenue / Receipts (\$'000)
150 – Computer services	Country A	200
150 – Computer services	Country B	350

Section B4: Revenue / Receipts from Non-Residents (Percentage of Services Digitally Delivered)

Item	Percentage Range
150 – Computer services	25-49%

2.2 Expenses/Payments

Suppose your company has the following transaction with a non-resident.

- **Expenses/Payments:** S\$100,000 for advertising and design services from supplier in Country C. The designs were shipped to your company by air (i.e. not digitally delivered).

Section B1: Transactions with Non-Residents Checklist

Code	Item Description	Revenue/Receipts	Expenses/Payments
010	Advertising and design services	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note: Select "Yes" if you are using the Excel template.

Section B3: Expenses / Payments to Non-Residents














Item	Trading Partner	Expenses / Payments (\$'000)
010 – Advertising and design services	Country C	100

Section B5: Expenses / Payments to Non-Residents (Percentage of Services Digitally Delivered)

Item	Percentage Range
010 – Advertising and design services	0%

3. Services Category Classification

The list of services items is shown below. Please click to see the detailed definitions.

<p>Business Services </p> <ul style="list-style-type: none"> ➤ 010. Advertising and design services ➤ 015. Business and management consulting and public relations services ➤ 016. Hotel management services ➤ 020. Recruitment and placement services ➤ 025. Trade fairs, exhibitions and conferencing services ➤ 030. Real estate services ➤ 035. Training services ➤ 040. Market research services ➤ 052. Charter, rental and operational leasing without crew/operator 	<p>Communication Services </p> <ul style="list-style-type: none"> ➤ 100. Portal and courier services ➤ 105. Telecommunications services
<p>Cultural, Sports and Recreational Services </p> <ul style="list-style-type: none"> ➤ 250. Audiovisual services ➤ 255 Fees for entertainment and cultural performances ➤ 260. Fees for sporting and other recreational services 	<p>Computer and Information Services </p> <ul style="list-style-type: none"> ➤ 150. Computer services ➤ 155. News agency services ➤ 160. Other information services ➤ 165. Editing, translation, publishing, interpretation and photographic services
<p>Financial Services </p> <ul style="list-style-type: none"> ➤ 350. Investment and other finance consultancy services ➤ 355. Bank services ➤ 360. Commission, brokerage and underwriting fees on financial instrument such as shares, securities, finance derivatives 	<p>Educational Services </p> <ul style="list-style-type: none"> ➤ 300. Fees received from non-residents studying in Singapore ➤ 305. Foreign courses conducted in Singapore and Singapore courses conducted overseas ➤ 310. Correspondence courses ➤ 320. Other education consultancy
<p>Professional Services </p> <ul style="list-style-type: none"> ➤ 430. Membership and subscription fees ➤ 550. Legal services ➤ 555. Accounting, auditing, bookkeeping and tax consultancy services ➤ 560. Engineering and technical services ➤ 565. Architectural and land surveying services ➤ 570. Research and development services ➤ 575. Agricultural and mining services ➤ 585. Waste treatment and de-pollution services 	<p>Insurance Services </p> <ul style="list-style-type: none"> ➤ 462. Insurance on cargo excluding those on imported/exported goods ➤ 470. General insurance excluding insurance on cargo
<p>Trade and Transport Related Services </p> <ul style="list-style-type: none"> ➤ 620. Cargo handling, warehousing and logistic services ➤ 700. Third party commission and agency fees on trading of goods ➤ 705. Merchanting ➤ 715. Procurement services, purchasing agent's fees, distributor's fees, representative's fees ➤ 755. Charges for carriage of goods 	<p>Medical and Health Services </p> <ul style="list-style-type: none"> ➤ 505. Other medical and health related transactions with non-residents
	<p>Royalties </p> <ul style="list-style-type: none"> ➤ 650. Charges for the use of proprietary rights – patents, industrial design, industrial know-how, manufacturing rights and prototypes ➤ 655. License for use of computer software and multimedia ➤ 656. License to reproduce or distribute computer software and multimedia ➤ 660. Charges for use of proprietary rights – trademark and franchising fees ➤ 665. Charges to reproduce or distribute – publication copyrights ➤ 676. License to reproduce or distribute audiovisual works ➤ 680. Other royalties not classified above ➤ 691-694. Purchase and sales of patents, copyright, trademark etc.
	<p>Reimbursement of Operating Expenditure </p> <ul style="list-style-type: none"> ➤ 005. Reimbursement of operating expenditure
	<p>Other Transactions </p> <ul style="list-style-type: none"> ➤ 990, 991... Other transactions

SERVICES DEFINITIONS

Business Services

010. Advertising and design services

- ✓ 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

Do not report

- ✗ promotions that are part of trade fairs, exhibitions and conferences (report in item code 025)
- ✗ exports and imports of goods and materials

015. Business and management consulting and public relations services

- ✓ 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

Do not report

- ✗ consultancy for other services such as banking and financial, computer services etc. (report these under the specific service)

016. Hotel management services

- ✓ hotel management services including hotel management consultancy

Do not report

- ✗ hotel accommodation charges

020. Recruitment and placement services

- ✓ employment services such as search, placement and supply of manpower (professionals, managers, executives, technicians, skilled and semi-skilled workers)
- ✓ commission earned from non-residents or paid to overseas employment agencies or headhunters for hiring of manpower

Do not report

- ✗ wages of workers

025. Trade fairs, exhibitions and conferencing services

- ✓ receipts include fees received from non-residents who participate in local or overseas conferences, exhibitions and trade fairs organised by local companies
- ✓ payments include expenses by local companies participating in overseas exhibitions
- ✓ 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

030. Real estate services

- ✓ commissions received from or paid to non-residents for 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

Do not report

- ✗ property rental receipts, purchases and sales of property
- ✗ rental payments made on behalf of subsidiaries or branches located outside Singapore

035. Training services

- ✓ skill-based or occupational related training (full/part time) which include seminars, workshops and other short-term training courses such as computer or management courses for employees
- ✓ receipts include training of non-residents in Singapore and fees received by resident instructors providing training overseas
- ✓ payments include fees for temporary engagement of non-resident trainers, lecturers, or speakers to give speeches, lectures or to conduct training
- ✓ training fees will also include reimbursement of the trainer's transport cost and lodging expenses in Singapore

040. Market research services

- ✓ market research and telemarketing services
- ✓ public opinion polling
- ✓ sale and purchase of market research or polling results
- ✓ conducting of market feasibility studies

052. Charter, rental and operational leasing without crew/operator

- ✓ 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
- ✓ expenses/payments should 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

- ✗ rental of property; financial leasing, including lease with an intent to eventually take possession of the good
- ✗ international leased circuits (report in item code 105)
- ✗ mailbox rental (report in item code 100)
- ✗ safe deposit box service (report in item code 355)

Communication Services

100. 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 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 Other Transactions)

105. 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

Computer and Information Services

150. 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
- ✓ consultancy, implementation and installation of hardware and software
- ✓ maintenance & repair of computers and peripheral equipment
- ✓ provision of applications, hosting clients' applications, and computer facilities and resource management

Computer services (continued)

- ✓ systems maintenance and other related support services
- ✓ sales and purchases of customised software (however delivered) and non-customised (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 in item code 655)
- ✗ charges for license to reproduce/distribute computer software and multimedia (report in item code 656)
- ✗ sales and purchases of ownership rights of computer software and multimedia (report in item code 693)
- ✗ rental and operational leasing of hardware (report in code 052)
- ✗ exports and imports of computer hardware and packaged (non-customised) software on physical media such as CD-ROM

155. News agency services

- ✓ provision of news, photographs and other news materials to the media

160. Other information services

- ✓ for resident publishing companies, please report **total receipts from non-resident subscribers**
- ✓ services include 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, economic, medical, legal, technical, demographic and bibliographic databases services
- ✓ these materials are intended for own consumption by the subscribers and not for subsequent resale

Do not report

- ✗ bulk exports and imports of publishing materials, books, newspaper and periodicals
- ✗ audio-video products (report in item code 250)
- ✗ downloaded software (report in item code 150)

165. Editing, translation, publishing, interpretation and photographic services

- ✓ interpretation services refer to the engaging of non-resident interpreters to perform oral translations and vice versa

Do not report

- ✗ exports and imports of books, materials, etc.

Cultural, Sports and Recreational Services

250. Audiovisual services

- ✓ production of motion pictures, musical recordings, radio and television programs
- ✓ 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 (e.g. movies, music recordings of live performances) that are downloaded or delivered electronically
- ✓ periodic charges for audiovisual products obtained through a license to use
- ✓ streaming services, i.e. transmission or digital distribution of multimedia content through the Internet

Do not report

- ✗ exports and imports of non-customised audiovisual products on physical media such as CD-ROM, disk, paper, etc.
- ✗ charges for the license to reproduce/distribute audiovisual products such as film and music (report in item code 676)
- ✗ sales and purchases of originals and ownership rights of audiovisual products (report in item code 694)

255. Fees for entertainment and cultural performances

- ✓ 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
- ✓ direct fees (e.g. production costs) and share of ticket takings
- ✓ 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
- ✓ **Receipts:** fees received by residents for performing in events held **overseas only**
- ✓ **Payments:** fees paid to non-residents for events **in and outside Singapore**

Do not report

- ✗ workers' wages under payments
- ✗ recordings of events such as performing arts and other live entertainment events (report in item code 250)

260. Fees for sporting and other recreational services

- ✓ **Receipts:** 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
- ✓ **Payments:** fees paid to non-resident sportsmen for competing **in and outside Singapore**

Do not report

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

Educational Services (applicable only to firms providing education services, e.g. universities, commercial schools, computer training schools, language schools, etc.)

300. Fees received from non-residents studying in Singapore

- ✓ student's course fees received from **non-Singapore citizens and non-Permanent Residents (including student pass holders) studying in Singapore** full-time regardless of their length of stay in Singapore
- ✓ courses include local courses, courses of overseas institutions conducted in Singapore, and correspondence courses

Do not report

- ✗ fees that will be remitted to overseas institutions ultimately, e.g. registration fees, examination fees, correspondence fees, etc.

305. Foreign courses conducted in Singapore and Singapore courses conducted overseas

- ✓ accreditation or moderation fees paid to overseas/local institutions for the right to conduct foreign/local courses in/outside Singapore
- ✓ **Receipts** of local institutions conducting local courses outside Singapore include fees collected from foreign students
- ✓ **Payments** to the overseas institutions include registration fees, examination fees, etc., which are remitted abroad on behalf of **resident students only**

Do not report

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

310. Correspondence courses

- ✓ **Receipts:** fees received from **overseas institutions only** for arranging the correspondence course. 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
- ✓ **Payments:** fees remitted abroad on behalf of **resident students only**. This applies to students who make payment to the local institution and the local institution remits the fees to the overseas institution
- ✓ report similar transactions in the opposite direction for overseas correspondence courses of local institutions



320. Other education consultancy

- ✓ **Receipts:** local residents receiving fees for going overseas to perform short-term teaching stints. Also include education-related commission, agency fees or consultation fees received by local teaching professionals
- ✓ **Payments:** payments to non-residents hired to conduct short-term (less than one term) teaching in Singapore. Also include education-related commission, agency fees or consultation fees paid to non-resident teaching professionals

Financial Services

350. Investment and other finance consultancy services



- ✓ 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

Do not report

- ✗ capital gains/losses, remitted profits, interest, loans, deposits, dividends
- ✗ non-financial advisory services (see item code 015)
- ✗ value of fund transfer or loan issued and any other investment or capital flows
- ✗ consultancy for other services such as banking, computer services, etc. (include them under the specific service)

355. Bank services



- ✓ transaction processing fees derived from payment network services or platforms
- ✓ charges and fees associated with fund transfers, loans, letters of credit, bankers' acceptance, cheque clearing, factoring, financial leasing, foreign exchange transactions, remittances, credit card commissions and guarantee fees, etc.

Do not report

- ✗ transactions with resident or foreign banks located in Singapore
- ✗ capital gains/losses, remitted profits, interest, loans, deposits, dividends
- ✗ value of fund transfer or loan issued
- ✗ any other investment or capital flows

360. Commission, brokerage and underwriting fees on financial instrument such as shares, securities, finance derivatives



- ✓ 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 and dividends
- ✗ investment or capital flows
- ✗ credit card commissions (report in item code 355)

Insurance Services

462. Insurance on cargo excluding those on imported/exported goods

- ✓ **Receipts:** report **gross claims** received or receivable from non-resident insurers
- ✓ **Payments:** report **gross premiums** paid or payable to non-resident insurers for insurance on outward cargo

Do not report

- ✗ insurance on exported and imported goods

470. General insurance excluding insurance on cargo

- ✓ **Receipts:** report **gross claims** received or receivable from non-resident insurers
- ✓ **Payments:** report **gross premiums** paid or payable to non-resident insurers
- ✓ includes insurance such as medical, accident, health, life, motor, aviation & other transport, theft, fire & other property damage, business loss, general liability insurance and other general insurance except cargo

Do not report

- ✗ insurance on cargo
- ✗ insurance on exported and imported goods

Medical and Health Services

505. Other medical and health related transactions with non-residents

- ✓ clinical, laboratory tests and analyses; diagnostic-imaging, pharmaceutical, radiology and rehabilitation services
- ✓ telemedicine or tele-diagnosis services provided across borders
- ✓ **Receipts:** fees received by resident medical and health-related personnel for performing medical and health services overseas
- ✓ **Payments:** fees paid to non-resident medical and health-related personnel on short-term attachment in Singapore

Do not report

- ✗ health services provided to non-residents who are present in Singapore (e.g. foreign patients seeking medical treatment in Singapore)
- ✗ medical and health insurance (report in item code 470)
- ✗ veterinary services (report in item code 575)

Professional Services

430. Membership and subscription fees

- ✓ **Receipts:** fees received from non-resident individuals or corporations to be a member or an affiliation to your establishment
- ✓ **Payments:** fees paid to foreign country clubs and international organisations as an individual member or an affiliation to it

550. Legal services

- ✓ provision of legal advisory, consultation and representation services in any legal, judicial and statutory procedures
- ✓ drafting services for legal documentation and instruments
- ✓ certification consultancy
- ✓ escrow and settlement services

Do not report

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

555. Accounting, auditing, bookkeeping and tax consultancy services

- ✓ 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 in item code 015)

560. Engineering and technical services

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

Do not report

- ✗ cargo surveying (report in item code 620)
- ✗ computer repairs and maintenance (report in item code 150)
- ✗ land and geologic surveying (report in item codes 565 and 575 respectively)
- ✗ mining engineering (report in item code 575)
- ✗ construction services (report under Other Transactions)
- ✗ exports and imports of goods

565. Architectural and land surveying services

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

Do not report

- ✗ construction services (report under Other Transactions)

570. Research and development services

- ✓ 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 in item code 040)

575. Agricultural and mining services

- ✓ provision of agricultural machinery with crew, harvesting, treatment of crops, horticulture, forestry and logging
- ✓ livestock and fish farming, pest control, animal boarding, care and 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

585. Waste treatment and de-pollution services

- ✓ 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

Royalties

650. Charges for use of proprietary rights - patents, industrial design, industrial know-how, manufacturing rights and prototypes

- ✓ a one-time fee paid upfront for the right to use of the intellectual property such as patents etc.
- ✓ a regular payment for continuous use of the intellectual property
- ✓ intellectual property includes 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 in item code 691)

655. License for use of computer software and multimedia

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

Do not report

- ✗ license paid for further reproduction or distribution (report in item code 656)
- ✗ purchases/sales of ownership rights for such intellectual property (report in item code 693)

656. License to reproduce or distribute computer software and multimedia

- ✓ 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 in item code 693)

660. Charges for use of proprietary rights - trademark and franchising fees

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

Do not report

- ✗ purchases/sales of ownership rights for such intellectual property (report in item code 692)

665. Charges to reproduce or distribute - publication copyrights

- ✓ 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.

Do not report

- ✗ licenses related to computer software (report in item code 656)
- ✗ licenses related to audiovisual works (report in item code 676)
- ✗ purchases/sales of ownership rights for such intellectual property (report in item code 694)

676. License to reproduce or distribute audiovisual works

- ✓ 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

- ✗ purchases/sales of ownership rights for such intellectual property (report in item code 694)

680. Other royalties not classified above

- ✓ refers to all other royalty receipts/payments that are not included in item codes 650, 655, 656, 660, 665 and 676
- ✓ specify the type of royalty receipts/payments in the text box provided

691- Purchase and sales of patents, copyright, trademark, etc.

694. ✓ refers to the purchase/sale of intellectual property such as patents, copyrights and trademark and not payment of royalties
- ✓ royalties normally involve 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

Trade and Transport Related Services

620. Cargo handling, warehousing and logistic services

- ✓ harbour and airport services fees received from or paid to non-residents for cargo and container handling, lighterage, stevedoring and cargo surveying
- ✓ logistics services include freight forwarding, repacking, sorting, grading, assembling of goods, stock management, custom clearance, shipping documentation and logistics consultancy
- ✓ also include storage charges, warehousing and other distribution services

Do not report

- ✗ international freight charges at the ports

700. Third party commission and agency fees on trading of goods

- ✓ 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

- ✗ services where agent acquires ownership of goods
- ✗ market research (report in item code 040)
- ✗ procurement service, purchasing agent's fee, distributor's fee, representatives' fee (report in item code 715)

705. Merchanting

- ✓ purchases and resale of the same goods whereby the goods are shipped directly between two countries without entering Singapore
- ✓ either the seller or the buyer should be a non-resident with the goods excluded from declarations to Singapore Customs
- ✓ include all credit purchases and resale
- ✓ identify purchases and resale of goods that do not enter Singapore as the main criteria and thereafter the country of the seller and the buyer

Do not report

- ✗ any sales and purchases that do not involve physical movement of goods
- ✗ goods declared to Singapore Customs
- ✗ exports/imports of goods out of/into Singapore
- ✗ purchase of commodity futures for hedging if the buyer and seller of the transacted goods are **both residents** even if the goods were directly shipped from one country to another

715. Procurement services, purchasing agent's fees, distributor's fees, representative's fees

- ✓ 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, representative's fee

Do not report

- ✗ market research activities (report in item code 040)

755. Charges for carriage of goods

- ✓ direct freight charges paid to non-residents
- ✓ freight charges received from non-residents for the carriage of goods

Do not report

- ✗ freight charges for goods exported from and imported into Singapore
- ✗ reimbursements of freight charges on behalf of another company

Reimbursement of Operating Expenditure

005. Reimbursement of operating expenditure

- ✔ **Receipts:** 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
- ✔ **Payments:** reimbursement to your overseas branches, business representative offices and other related entities for similar purpose

Do not report

- ✘ amount received/paid on behalf of another related entity
- ✘ administrative and management services (report in item code 015)
- ✘ specific services rendered to or received from overseas Head Offices/related entities (report under other relevant codes listed in the form)
- ✘ sales and purchases of goods with related entities

Other Transactions not indicated above

990, 991...

- ✔ report transactions with non-residents that are not found in any of the above items
- ✔ specify the type of transaction in the text box provided
- ✔ each service to be coded beginning with 990, 991 and so on