

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

GENERAL INSTRUCTIONS

Transactions to be reported in this form

1. In this form, you are required to report all transactions with non-residents unless otherwise stated. **Non-residents** are defined as:
 - (a) Persons whose main centre of interest is not in Singapore or whose residence in Singapore does not exceed one year;
 - (b) Companies and other bodies whose permanent or registered address is outside 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.
2. Report transactions with non-resident related companies, even if they are made through the intra-corporate accounting system.

Transactions not to be reported in this form

3. In general, you need not report any transactions with **residents**. For example, payments to Singapore Telecoms for international calls need not be reported in this form. However, there are some exceptions. **Please refer to specific notes for these items.**
4. Do **not** report any goods imported into and exported from Singapore which have already been reported to Singapore Customs unless otherwise specified.
5. Do **not** report any remitted profits, interest, dividends, capital gains, loans, deposits, investments or any other capital flows.
6. Do **not** report any transactions with the following entities in Singapore, including their transactions on behalf of their non-resident principals:
 - (a) business representative offices of foreign companies;
 - (b) branches and offices of foreign airlines and shipping lines;
 - (c) shipping agencies acting on behalf of foreign shipping lines.

Residency of Transacting Parties

7. For services transactions, you should identify transactions based on residency of the party whom you render services to or receive services from, and not based on the party whom you receive reimbursements from or make payments to. For example, if your company provided legal services to a firm located in country A but was paid through a local business associate of that firm, you should report the legal services as receipts from country A.
8. Transactions with non-residents through your overseas agents should be treated as your own transactions with non-residents. Services rendered by your overseas agents to you should be reported as import of services.

Accrual Basis

9. Report amount earned and expenses incurred during the period whether or not the amount had been received or paid.

Gross Reporting

10. Transactions are to be reported on a gross basis. Expenses incurred in the course of rendering the service, e.g. commissions, other services etc., are to be included. Report them separately, if applicable.

Currency

11. Report payments and receipts in ***thousand Singapore dollar***. Convert payments and receipts denominated in foreign currency to Singapore dollar at the exchange rate prevailing at the time of transaction.

How to Complete the Form

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

Example

- Suppose your company engaged the service of an advertising agency in country A costing S\$100,000. In addition, your company was paid S\$200,000 and S\$350,000 by clients in country B and country C respectively for computer consultancy and software development services.

(a) In **Section C**, please tick the appropriate items.

TRANSACTIONS WITH NON-RESIDENT CHECKLIST

Item Description	Code	Revenue/ Receipts	Expenses/ Payments
Advertising and Design Services	010	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Computer Services	150	<input checked="" type="checkbox"/>	<input type="checkbox"/>

(b) Proceed to fill in the transaction values for the respective item codes by country of trading partner in **Sections D and E** (REVENUE/RECEIPTS or EXPENSES/PAYMENTS).

REVENUE / RECEIPTS - DURING 2019

Trading Partners	Please use item codes in Explanatory Notes		
	Item Code	Item Code	Item Code
	150		

S\$'000 (Please report in Thousand Singapore dollar)

Country B	200		
Country C	350		
Total value of all Trading Partners	550		

EXPENSES / PAYMENTS – DURING 2019

Trading Partners	Please use item codes in Explanatory Notes		
	Item Code	Item Code	Item Code
	010		

S\$'000 (Please report in Thousand Singapore dollar)

Country A	100		
Total value of all Trading Partners	100		

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

- X promotions that are part of item 025 - Trade Fairs, Exhibitions and Conferencing Services
- X 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

- X 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

- X hotel accommodation charges

020. Recruitment and Placement Services

- ✓ employment services such as search, placement and supply services of personnel
- ✓ commission earned from non-residents or paid to overseas employment agencies or head hunters for hiring of professionals (employment pass holders) and for labour recruitment (work permit holders)

Do not report

- X wages of workers

025. Trade Fairs, Exhibitions and Conferencing Services

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

030. Real Estate Services

- ✓ 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

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

- ✓ 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
- ✓ receipts include training of non-residents in Singapore and fees received by resident instructors giving training overseas
- ✓ payments 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

040. Market Research 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

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

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

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
- ✓ 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

150. Computer Services (continued)

- ✓ systems maintenance and other related support services
- ✓ sales and purchases of customised software (however delivered) and non-customised (mass-produced) software that are downloaded or delivered electronically

Do not report

- X charges for license to use computer software and multimedia. (report in code 655)
- X charges for license to reproduce/distribute computer software and multimedia. (report in code 656)
- X sales and purchases of ownership rights of computer software and multimedia (report in code 693)
- X rental and operational leasing of hardware (report in code 052)
- X 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: 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 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

Do not report

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

165. Editing, Translation, Publishing, Interpretation and Photographic Services

- ✓ editing, translation, publishing, photographic services
- ✓ interpretation services refer to the engaging of non-resident interpreters to perform oral translations and vice versa

Do not report

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

Cultural, Sports and Recreational Services

250. Audiovisual 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
- ✓ periodic charges for audiovisual products obtained through a license to use

Do not report

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

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
- ✓ **Payments:** fees paid to non-residents for events **in and outside Singapore**
- ✓ **Receipts:** fees received by residents for performing in events held **overseas only**

Do not report

- X recordings of events such as performing arts and other live entertainment events (report in code 250)
- X wages of workers for payments

260. Fees for Sporting and Other Recreational Services

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

Do not report

- X 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 and non-Permanent Residents (including student pass holders) studying in Singapore** 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

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

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

- X 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** remitted abroad on behalf of **resident students only:** students 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
- ✓ education-related commission, agency fees or consultation fees received by local teaching professionals

Payments

- ✓ 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

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
- ✗ value of fund transfer or loan issued and any other investment or capital flows
- ✗ non-financial advisory services (see code 015)
- ✗ consultancy for other services such as banking, computer services, etc. (include them under the specific service)

355. Bank Services

- ✓ 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

- ✗ investment or capital flows
- ✗ credit card commissions (report in code 355)
- ✗ capital gains/losses, remitted profits, interest, loans, deposits & dividends

Insurance Services

462. Insurance on Cargo excluding those on Imported/Exported Goods

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

Do not report

- X 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
- ✓ cover 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

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

Medical and Health Services

505. Other Medical and Health related transactions with Non-Residents

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

Do not report

- X medical & health insurance (report in code 470)
- X veterinary services (report in code 575)
- X health services provided to non-residents who are present in Singapore

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

- ✓ 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

- X compensation for damages and settlements paid out to third party
- X 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

- X administrative and management services (report in code 015)

560. Engineering and Technical Services

- ✓ 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

- X mining engineering (report in code 575)
- X cargo/geologic/land surveying (report in code 620/575/565)
- X computer repairs and maintenance (report in code 150)
- X exports and imports of goods
- X construction services

565. Architectural and Land Surveying Services

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

Do not report

- X construction services

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

- X market research services (report in code 040)

575. Agricultural and Mining Services

- ✓ 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

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

- X purchases/sales of ownership rights for such intellectual property (report in 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

- X license paid for further reproduction or distribution (report in code 656)
- X purchases/sales of ownership rights for such intellectual property (report in 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**
- X purchases/sales of ownership rights for such intellectual property (report in 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**
- X purchases/sales of ownership rights for such intellectual property (report in 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**
- X similar licenses related to computer software (report in code 656)
 - X similar licenses related to audiovisual works (report in code 676)
 - X purchases/sales of ownership rights for such intellectual property (report in 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**
- X purchases/sales of ownership rights for such intellectual property (report in code 694)
- 680. Other Royalties not classified above**
- ✓ refers to all other royalty receipts/payments that are not included in the list above
 - ✓ specify the type of royalty receipts/payments in the text box provided

691- 694. Purchase and Sales of Patents, Copyright, Trademark, etc.

- ✓ payment of royalties must also be distinguished from the purchase/sale of intellectual property such as patents, copyrights and trademark
- ✓ while 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 in 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 logistic consultancy
- ✓ also include storage charges, warehousing and other distribution services

Do not report

- X** 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

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

705. Merchenting

- ✓ 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

- X** exports/imports of goods out of/into Singapore
- X** goods declared to Singapore Customs
- X** any sales and purchases that do not involve physical movement of goods
- X** purchase of commodity futures for hedging

705. Merchating (continued)

- ✗ 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 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

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

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 & management services (report in 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