INTERNATIONAL TRADE IN SERVICES SURVEY (SHIPPING AGENCIES / BRANCHES OF FOREIGN SHIPPING LINES AND AIRLINES) 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 (examples) 4
3. Services Category Classification 7

1. General Instructions

1.1 What to report in this form

✅ To report:	❌ Not to be reported:

• All transactions with **non-residents** unless otherwise stated. Non-residents refer to any individual, business, company or entity located outside Singapore.
  ○ 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)**
	• All transactions with **residents** unless otherwise stated.
	  ○ 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.

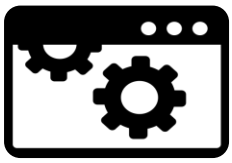
1.3 Digitally Delivered Services

Digitally delivered services are transactions delivered remotely in an electronic format, using computer networks specifically designed for the purpose.

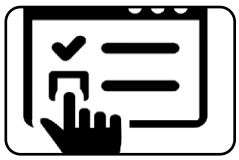
Digitally delivered services include:	Digitally delivered services exclude:
• Services delivered over the web/Internet (including via mobile devices), extranet, video conferencing, websites, applications or platforms.	• Services provided by phone, fax, post or manually typed emails. • Services provided 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



Providing online examination services (e.g. professional certification) to overseas customers

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 (examples)

1. The following example depicts how transactions carried out on behalf of your foreign principals are to be captured in **Sections B1, B2 & B3**:

Example

- Suppose your company collected courier service charges on behalf of foreign principal A costing $500,000 and air ticket fares for foreign principal B costing $900,000 in Singapore. In addition, your company received S$200,000 and S$350,000 commission fees from foreign principal A and foreign principal B respectively and paid crew allowances costing $400,000 to Singaporean crew on behalf of your foreign principal C.

(a) In **Section B1**, please state the names of your foreign principals and their respective country of operation of their head office.

Name of Foreign Principal	**Country of Operation of Head Office**
Foreign Principal A	Country A
Foreign Principal B	Country B
Foreign Principal C	Country C

(b) In **Section B2**, please report total revenue for each type of transaction *by country.* Proceed to fill in your foreign principal's country of operation of head office and the respective transaction values.

Revenue of Foreign Principal Collected in Singapore

Country of Foreign principal	**Items#**	**Revenue ($'000)**
Country B	759 - Passenger fares (include air tickets, charges for excess baggage & other personal effects)	*900*
Country A	766 - Charges on carriage of mail; courier Service	*500*

(c) In **Section B3**, please report total expenses for each type of transaction *by country*. Proceed to fill in your foreign principal's country of operation of head office with reference and the respective transaction values.

Expenses of Foreign Principal in Singapore

Country of Foreign principal	**Items[#]**	**Expenses ($'000)**
Payments to your company		
Country B	633 - Agency and commission Fees, ship management fees	*200 + 350 = 550*
Payments to other entities in Singapore through your company		
Country A	008 - Wages and allowances paid to Singaporean crew	*400*

[#] ***Please refer to item definitions in the "Foreign Principal Services Definitions" section.***

2. The following example depicts how non-resident transactions are to be captured in **Sections C1, C2, C3, C4 & C5**:

Example

- Suppose your company engaged the service of a software developer in Country Z costing S$100,000.

(a) In **Section C1**, please select the appropriate items in the online form or select 'Yes' if you are using the Excel template.

Section C1: Transactions with Non-Residents Checklist

Code	**Item* Description**	**Revenue/ Receipts**	**Expenses/ Payments**
150	Computer services	☐	☑

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

(b) Proceed to fill in the transaction values for the respective item codes *by country* of trading partner in **Section C3**.

Section C3: Expenses / Payments to Non-Residents		
Item*	**Trading Partner**	**Expenses / Payments ($'000)**
150 – Computer services	Country Z	*100*

(c) Next, select the appropriate percentage range that corresponds to total value of digitally delivered services attributable to each service item in **Section C5**.

(d) Your company paid S$40,000 (40% of S$100,000) to your overseas supplier in Country Z for software development services which were digitally delivered to your company. Please select the service item "150-Computer services" followed by the percentage range '25-49%' in **Section C5** as shown below.

Section C5: Expenses / Payments to Non-Residents (Percentage of Services Digitally Delivered)	
Item*	**Percentage Range**
150 – Computer services	25-49%

**** Please refer to item definitions in the "Services Definition" Section.***

3. Services Category Classification

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

Foreign Principal Services

Revenue of foreign principal collected in Singapore (through your company)

- 759. Passenger fares (including air tickets, charges for excess baggage & other personal effects)
- 766. Charges on carriage of mail; Courier services

Expenses of foreign principal paid to your company

- 633. Agency and commission fees, ship management fees
- 901. Value of other payments (if any)

Expenses of foreign principal paid to other entities in Singapore (through your company)

1. Wages and other crew expenses
- 008. Wages and allowances paid to Singaporean crew

2. Airport, Port and Logistic Services
- 606. Harbour and airport charges
- 611. Repair services (include repairs of ships, aircrafts and other transport equipment)
- 617. Cargo handling charges and other port services
- 621. Warehousing and logistics services
- 631. Agency and commission fees paid to other entities in Singapore

3. Charter, Rental and Operational Leasing
- 051. Charter of ships and other watercraft with crew – voyage/space/slot/time charters
- 061. Charter of aircraft with crew
- 063. Charter of land and rail vehicles with operator
- 066. Charter, rental and operational leasing without crew/operator

4. Other Expenses of Foreign Principal to Singapore Entities
- 011. Advertising and design services
- 106. Telecommunications services
- 111. Office rental and utilities
- 356. Bank charges and other financial services
- 411. Payments to Singapore government and other statutory bodies for services charges, fees, etc.
- 453. General insurance excluding insurance on cargo
- 551. Legal services
- 556. Accounting, auditing, bookkeeping and tax consultancy services
- 561. Engineering and technical services
- 902. Value of other payments, if any

Business Services

- 015. Business and management consulting and public relations services
- 025. Trade fairs, exhibitions and conferencing services
- 052. Charter, rental and operational leasing without crew/operator

Communication Services

- 100. Portal and courier services
- 105. Telecommunications services

Computer and Information Services

- 150. Computer services

Financial Services

- 355. Bank services

Professional Services

- 430. Membership and subscription fees
- 560. Engineering and technical services

Royalties

- 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
- 680. Other royalties not classified above

Trade and Transport Related Services

- 620. Cargo handling, warehousing and logistic services
- 630. Agency fees and commission (exclude fees received from foreign principals)

Other Transactions

- 990, 991… Other transactions

FOREIGN PRINCIPAL SERVICES DEFINITIONS

REVENUE OF FOREIGN PRINCIPAL COLLECTED IN SINGAPORE *(through your company)*

759 Passenger fares (include air tickets, charges for excess baggage & other personal effects)

- fares that are part of package tours
- onboard expenditure of passengers (i.e. food, drinks or items that passengers purchase while on board carriers)

766 Charges on carriage of mail; Courier service

- charges for carriage of mail and parcels
- charges for pick-up, transport and delivery of letters, newspapers, periodicals, other printed matters, parcels and packages by national postal administrations and private courier service operators

EXPENSES OF FOREIGN PRINCIPAL PAID TO SINGAPORE ENTITIES

Payments to your company

633 Agency and commission fees, ship management fees

- agency fees and commissions for arrangement of passenger, freight transportation and charter of carriers paid to your company by the foreign principal
- ship management fees paid to your company by the foreign principal

901 Value of other payments (if any)

- all other expenses of your foreign principals that were paid to your company, *excluding item code 633*
- Please provide the service payment/s descriptions in the text box provided

Payments to other entities in Singapore through your company

1. Wages and other crew expenses

008 Wages and allowances paid to Singaporean crew

- wages and allowances paid to Singaporean flight/sea crews

2. Airport, Port and Logistic Services

606 Harbour and airport charges

- wharfage, dockage, berthing, pilotage and navigation fees
- landing, parking and aerobridge fees
- salvage, tug and towing services
- port/harbour craft dues

EXPENSES OF FOREIGN PRINCIPAL PAID TO SINGAPORE ENTITIES (continued)

611 Repair services (include repairs of ships, aircrafts and other transport equipment)

- ✓ Repair services such as repairs of ships, aircrafts and other transport equipment

Do not report

- ✗ computer repairs and maintenance (report in code 902: Please specify)
- ✗ construction repairs and maintenance (report in code 902: Please specify)

617 Cargo handling charges and other port services

- ✓ container/air freight handling
- ✓ lighterage and stevedoring
- ✓ cargo, container and marine surveying fees
- ✓ maintenance and cleaning of transportation equipment

621 Warehousing and logistics services

- ✓ warehousing and storage charges; repacking and grading, delivery and distribution services within ports' boundaries
- ✓ logistic services such as repacking, sorting, grading, assembling of goods, stock management, custom clearance, shipping documentation and logistics consultancy

631 Agency and commission fees paid to other entities in Singapore

- ✓ agency fees and commissions paid by the foreign principal to Singapore entities other than your company

3. Charter, Rental and Operational Leasing

051 Charter of ships and other watercraft with crew – voyage/space/ slot/time charters

- ✓ charter of ships and other watercraft that come together with the sea crew by nature of the payment contract/agreement

Do not report

- ✗ financial leases and payments for vessels leased without crew (report in code 066)

061 Charter of aircraft with crew

- ✓ charter of aircraft that come together with the flight crew by nature of the payment contract/agreement

Do not report

- ✗ financial leases and payments for aircraft leased without crew (report in code 066)

EXPENSES OF FOREIGN PRINCIPAL PAID TO SINGAPORE ENTITIES (continued)

063 Charter of land and rail vehicles with operator

- charter of land and rail vehicles that come together with the land/rail vehicle operators by nature of the payment contract/agreement

Do not report

- financial leases and payments for vehicles leased without crew (report in code 066)

066 Charter, rental and operational leasing without crew/operator

- chartering, renting or operational leasing of equipment, machinery, ships, aircrafts, vehicles and transportation equipment such as containers and rigs without crew

Do not report

- rental of property
- financial leasing - lease with an intent to eventually take possession of the good
- international leased circuits (report in code 106)

4. Other Expenses of Foreign Principal to Singapore Entities

011 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 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 Conferencing Services (report in code 902)
- exports and imports of goods and materials

106 Telecommunication services

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

Do not report

- charges by non-resident telecommunication companies for overseas calls or connections

EXPENSES OF FOREIGN PRINCIPAL PAID TO SINGAPORE ENTITIES (continued)

111 Office rental and utilities

- rental payments for office building and office premises
- public utility bills for the building and office premises

356 Bank charges and other financial services

- credit card commissions, 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.

411 Payments to Singapore government and other statutory bodies for services charges, fees, etc.

- payments made to Singapore government and other Singapore statutory bodies for visa charges and government administrative charges

453 General insurance excluding insurance on cargo

- report gross premiums paid or payable to resident insurers
- covers 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

551 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

Do not report

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

556 Accounting, auditing, bookkeeping and tax consultancy services

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

Do not report

- administrative and management services (report in code 902: Please specify)

EXPENSES OF FOREIGN PRINCIPAL PAID TO SINGAPORE ENTITIES (continued)

561 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

- mining engineering (please specify & report in code 902)
- cargo surveying (report in code 902)
- geologic/land surveying (please specify & report in code 902)
- computer repairs and maintenance (please specify & report in code 902)
- exports and imports of goods
- construction services

902 Value of other payments, if any

- all other expenses of your foreign principals that were paid to entities in Singapore through your company other than those already stated above and describe the service payment/s

SERVICES DEFINITIONS

Business Services

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)

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

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
- ✓ 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 code 655)
- ✗ charges for license to reproduce/distribute computer software and multimedia (report in code 656)
- ✗ sales and purchases of ownership rights of computer software and multimedia (report under Other Transactions)
- ✗ 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

Financial Services

355. Bank services

- credit card commissions, 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.
- transaction processing fees derived from payment network services or platforms

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

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

560. Engineering and technical services

- provision of after sales service of machines
- 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 Transactions)
- cargo surveying (report in code 620)
- geologic/land surveying (report under Other Transactions)
- computer repairs and maintenance (report in code 150)
- exports and imports of goods
- construction services

Royalties

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 code 656)
- purchases/sales of ownership rights for such intellectual property (report under Other Transactions)

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 under Other Transactions)

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 under Other Transactions)

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

- similar licenses related to computer software (report in code 656)
- similar licenses related to audiovisual works (report in code 680 – please specify type of royalty)
- purchases/sales of ownership rights for such intellectual property (report under Other Transactions)

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

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
- warehousing and storage
- repacking and grading, delivery and distribution services within ports' boundaries
- logistics services comprising a range of services that are customised to the clients' requirement such as repacking, sorting, grading, assembling of goods, stock management, custom clearance, shipping documentation and logistic consultancy which may include the purchasing of goods on behalf of the clients

630. Agency fees and commission (exclude fees received from foreign principals)

- agency fees, commissions, brokerage fees, received from or paid to non-residents for the arrangement of passenger, freight transportation, charter of carriers

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