

**INTERNATIONAL TRADE IN SERVICES SURVEY
(TRANSPORT SERVICES - OTHERS)
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 collected S\$30,000 from a resident company and S\$20,000 from a company in country A for carrying cargo from Singapore to Country A. Another S\$100,000 was received from a company in country B for freight charges from Singapore to country B. At the port in country A and country B, your ship incurred S\$5,000 and S\$8,000 for fuel and other supplies.

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

TRANSACTIONS WITH NON-RESIDENT CHECKLIST

Item Description	Code	Revenue/Receipts	Expenses/Payments
Fuel and Other Supplies	600	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Freight Charges for Carriage of Outward Cargo	752	<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
	752		
S\$'000 (Please report in Thousand Singapore dollar)			
Country A	50		
Country B	100		
Total value of all Trading Partners	150		

EXPENSES / PAYMENTS – DURING 2019

Trading Partners	Please use item codes in Explanatory Notes		
	Item Code	Item Code	Item Code
	600		
S\$'000 (Please report in Thousand Singapore dollar)			
Country A	5		
Country B	8		
Total value of all Trading Partners	13		

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 Trade Fairs, Exhibitions and Conferencing Services (report in code 025)
- 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)

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

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
- ✓ the 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

- X transactions with local service providers (e.g. Singapore Post)
- X transport of mail by air transport enterprises (report in code 765)

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

- X 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 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 under Other Transactions)
- 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

Financial Services

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

Insurance Services

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

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

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

550. Legal Services (continued)

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, geologic/land surveying (report in code 990 – Other Transactions)
- X cargo surveying (report in code 620)
- X computer repairs and maintenance (report in code 150)
- X exports and imports of goods
- X 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
- ✓ 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 under Other Transactions)

656. License to Reproduce or Distribute Computer Software and Multimedia

- ✓ fees paid for 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 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
- ✓ 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 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

- X similar licenses related to computer software (report in code 656)
- X similar licenses related to audiovisual works (report in code 680 – please specify type of royalty)
- X 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

Transport Related Services

007. Wages and Allowances paid to Non-Resident Crew

- ✓ expenses paid to non-resident crew employed by your company

Do not report

- X crew supplied by another agency on a contract basis, these are to be reported as agency fees (code 630)

050. Charter of ships and other watercraft with crew – Voyage/Space/Slot/Time

- ✓ **Voyage Charter** is for a single journey and it may involve more than one port of call. The ship owner retains the responsibility for navigation, operation of the vessel and all expenses incurred by the vessel.
- ✓ **Space/Slot Charter** is an arrangement in which spaces or slots on the vessel are hired out.
- ✓ **Time Charter:** the vessel is hired for a specific amount of time. The owner still manages the vessel but the charterer selects the ports of destination and controls the operation of the ship.
- ✓ **Receipts:** report total receipts from both **resident** and **non-resident** charterers
- ✓ **Payments:** report only payments to **non-resident** owners in which you chartered the vessel from

Do not report

- X financial leases; vessel leased without crew (report in code 052)

062. Charter of aircraft with crew

- ✓ renting of aircraft with crew
- ✓ **Receipts:** report total rental receipts from both **resident** and **non-resident** charterers
- ✓ **Payments:** report only rental payments to **non-resident** owners in which you chartered the aircraft from

Do not report

- X financial leases; aircraft leased without crew (report in code 052)

064. Charter of land and rail vehicles with operator

- ✓ renting of land and rail vehicles with operator
- ✓ **Receipts:** report total rental receipts from both **resident** and **non-resident** hirers
- ✓ **Payments:** report only rental payments to **non-resident** owners in which you chartered the land and rail vehicles from

Do not report

- X financial leases; land and rail vehicles leased without operator (report in code 052)

600. Fuel and Other supplies

- ✓ expenses paid to non-resident for water, fuel, provisions, and in-flight meals consumed in overseas ports/airports

Do not report

- X purchases of spare parts for aircraft, vessels, land and rail vehicles

605. Harbour and Airport Charges

- ✓ expenses paid to non-resident for wharfage, dockage, berthing, pilotage and navigation fees and charges
- ✓ expenses paid to non-resident for tug and towing services, salvage fees and dues from port/harbour craft
- ✓ expenses paid to non-resident for aircraft landing, parking and aerobridge fees

610. Repair Services (including Repairs of Ships, Aircrafts and Other Transport Equipment)

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

Do not report

- X value of goods that have already been reported to Singapore's customs
- X computer repairs and maintenance (report in code 150)
- X cleaning of transport equipment (report in code 615)
- X construction repairs and maintenance (report under Other Transactions)

615. Cargo Handling Charges and Other Port Services

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

Do not report

- X international freight charges at the ports (see code 752)

620. Warehousing and Logistic Services

- ✓ warehousing and storage
- ✓ repacking and grading, delivery and distribution services within ports' boundaries
- ✓ logistics services comprise 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

Do not report

- X the value of the goods purchased on behalf of the clients as these are usually recovered at cost, all other services are to be reported in total, this include the mark-up portion of the goods, if any

622. Freight Forwarding Services

- ✓ procurement of cargo transportation on behalf of customers without assuming the role of a carrier
- ✓ provision of inland transportation

Do not report

- X international freight charges at the ports (see code 752)

For Export Cargo

- ✓ **Receipts:** report the *net profit earned* from non-residents only. **Do not report** the total amount charged to the clients. The net profit earned is classified as commission.
- ✓ **Payments:** report the *actual amount paid* to overseas agents for the collection and/or delivery of the export cargo. This payment is classified as an agency fee.

For Import Cargo

- ✓ **Receipts:** fees received from non-resident agents for the collection and/or delivery of imported cargo to a resident client where the amount received from the non-resident agent is classified as an agency fee. **Do not report** if the full amount paid by the resident client is for your service and none were remitted overseas.

Note: On the other hand, no payment was received from the agent but the resident client would make the payment to your company on receiving the goods. A portion of the amount will be kept as your service income while the rest remitted back to the non-resident agent. In this case, the amount kept by you is to be reported, as it would be classified either a commission or a fee received from the non-resident agent.

630. Agency Fees, Commissions and Ship Management Fees

- ✓ agency fees, commissions, brokerage fees, received from or paid to non-residents for the arrangement of passenger, freight transportation, charter of carriers, and any other form of intermediary in the transport-related industry
- ✓ ship management services

752. Freight Charges for Carriage of Outward Cargo

- ✓ freight charges received for exports of cargo from Singapore, transshipment cargo and cargo carried between overseas ports/airports
- ✓ report total receipts of your company from both **residents** and **non-residents** and allocate them according to country of destination of goods

Do not report

- X the imports of cargo
- X this item is not applicable if you are a freight forwarding agent (see code 622)

760. Passenger Fares

- ✓ receipts from or payments to a non-resident for the transportation of people in an aircraft, watercraft or train
- ✓ tickets, charges for excess baggage and other personal effects
- ✓ onboard expenditure such as in-flight/ on-board meals

Do not report

- X cruise fares and bus (coach) fares

765. Charges on carriage of mail

- ✓ resident transport operators' charges for carriage of mails and parcels for foreign postal authorities and/or foreign courier operators
- ✓ payment for such services arises when Singapore Post or local companies acquired the services of foreign transport operators for carriage of mails and parcels

779. Crew Overseas Expenses

- ✓ only report overseas expenses of crew from the airline and the marine/ shipping line
- ✓ expenses include entertainment, accommodation, air tickets bought overseas, phone charges, etc.
- ✓ identify the country in which the expenses incurred in, even if the amount was reimbursed to the crew member in Singapore

Do not report

- X crew expenses incurred in Singapore
- X air tickets or other prepaid expenses incurred in 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

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