

# GUIDANCE

for the questionnaire

## „INTERNATIONAL TRADE IN SERVICES, 2014”

(registration no.: 1470)

**Please take into account, that from 2013 onwards the contents of the statistical survey on the International Trade in Services will change considerably. New EBOPS codes will be introduced, details of some current types of services will vary, and some codes will be eliminated. Be aware of using the most suitable types of services! Further information is available in the „IV. Types of services” chapter and in the Methodology guidelines.**

**The purpose of data collection:** providing data for the compilation of macro statistics (balance of payment, national accounts), statistics for EU and other international bodies and for trading policy and market researching purposes.

To comply with our obligations we count on the active cooperation of the economic organizations.

**Please fill in the questionnaire 1470/08 „International trade in services, 2012” according to the following information.** For datachecks it is recommended to make a copy of the filled questionnaire(s). The questionnaire can be downloaded from the webpage <http://www.ksh.hu> if necessary.

<b>Deadlines:</b>	1st quarter: 15. 04. 2014.
	2nd quarter: 15. 07. 2014.
	3rd quarter: 15. 10. 2014.
	4th quarter: 15. 01. 2015.

**Retrospective data provision:** if your company is sampled for ITS statistics during one reference year, we kindly ask you to fill in and send the questionnaires for the previous corresponding quarters either.

In case of **data modification** please send in the complete questionnaire again.

**Address: Hungarian Central Statistical Office, Szolgkölker, 1428 Budapest, Pf. 12.**

**Fax: 880-8961, e-mail: [szolgkulker@kdiv.hu](mailto:szolgkulker@kdiv.hu)**

**For electronic data reporting: <https://szolgkulker.ksh.gov.hu>**

In case of further questions related to the questionnaire please feel free to call our customer service:

**Phone no.: 880-8960**

**button 1:** modification of customer data, printed matter, call for data provision,

**button 2:** electronic data reporting: Monday – Thursday: 9:00-16:00, Friday: 9:00-14:00,

**button 3:** questionnaires, methodology, reporting obligation: Monday – Thursday: 9:00-12:00)

### Filling the front page of the questionnaire

#### Identification data

**VAT number:** the first 8 digits of the VAT number of data provider.

**Main statistical activity:** code of activity stated in the „Notice”, in absence of the latter the TEÁOR code of the statistical number (digits 9-12).

**County:** code of the county where the head office of the company can be found

**Additional import and export pages:** the total number of the additional pages used has to be indicated for verification reasons

**Data of executive:** contact data of the executive of the company. If the questionnaire is filled in by the executive, please skip the heading 'Data of contact person'.

**Data of contact person:** contact data of the person who fills in the questionnaire.

If the questionnaire is filled in by a bookkeeping company, please write in the last column the VAT number of this company.

**Comments:** if you have any questions, comments or proposals concerning the data reporting or the questionnaire please write here. Please here specify also the reason for significantly deviating data from to the data of the previous period.

**Reason for negative answer:** Please fill in this part only if you give negative answer to the questionnaire (i.e. all the data equals to zero). In all cases please do not forget to mark the appropriate code as well.

**Time spent with filling in the questionnaire:** the time needed for filling in the questionnaire! If the questionnaire is filled in by more than one person, please sum up the time periods. (Includes also the time spent with getting familiar with the questionnaire and the guidance, the collection of the requested data, the filling in, the control of the questionnaire or the consultation with the HCSO's administrator.)

In case of monthly and quarterly reporting please answer this question only for the first time in the reference period.

## I. GENERAL INSTRUCTIONS

**Data providers** selected enterprises, governmental authorities and organizations (including agencies) which have supplied/acquired services transactions – during the reference period – to/from non-residents. Data providers are selected for reporting based upon the information included in the HCSO's register.

In the present data collection the following **services** are observed:

**EBOPS<sup>1</sup>-code Denomination of services<sup>2</sup>:**

<a href="#">001</a>	<a href="#">Maintenance and repair services n.i.e.</a>
<a href="#">207</a>	<a href="#">Sea transport, passenger</a>
<a href="#">208</a>	<a href="#">Sea transport, freight</a>
<a href="#">209</a>	<a href="#">Sea transport, other</a>
<a href="#">211</a>	<a href="#">Air transport, passenger</a>
<a href="#">212</a>	<a href="#">Air transport, freight</a>
<a href="#">213</a>	<a href="#">Air transport, other</a>
<a href="#">220</a>	<a href="#">Rail transport, passenger</a>
<a href="#">221</a>	<a href="#">Rail transport, freight</a>
<a href="#">222</a>	<a href="#">Rail transport, other</a>
<a href="#">224</a>	<a href="#">Road transport, passenger</a>
<a href="#">225</a>	<a href="#">Road transport, freight</a>
<a href="#">226</a>	<a href="#">Road transport, other</a>
<a href="#">228</a>	<a href="#">Inland waterway transport, passenger</a>
<a href="#">229</a>	<a href="#">Inland waterway transport, freight</a>
<a href="#">230</a>	<a href="#">Inland waterway transport, other</a>
<a href="#">232</a>	<a href="#">Other supporting and auxiliary transport services</a>
<a href="#">233</a>	<a href="#">Pipeline transport</a>
<a href="#">234</a>	<a href="#">Electricity transmission</a>
<a href="#">244</a>	<a href="#">Life insurance</a>
<a href="#">247</a>	<a href="#">Telecommunications services</a>
<a href="#">250</a>	<a href="#">Construction abroad</a>
<a href="#">251</a>	<a href="#">Construction in the reporting economy</a>
<a href="#">252</a>	<a href="#">Standardized guarantee services</a>
<a href="#">255</a>	<a href="#">Freight insurance</a>
<a href="#">256</a>	<a href="#">Other direct insurance</a>
<a href="#">257</a>	<a href="#">Passive reinsurance</a>
<a href="#">258</a>	<a href="#">Auxiliary insurance services</a>
<a href="#">259</a>	<a href="#">Active reinsurance</a>
<a href="#">260</a>	<a href="#">Financial services</a>
<a href="#">263</a>	<a href="#">Computer services</a>
<a href="#">270</a>	<a href="#">Merchanting</a>
<a href="#">271</a>	<a href="#">Other trade-related services</a>
<a href="#">272</a>	<a href="#">Operational leasing services</a>
<a href="#">275</a>	<a href="#">Legal services</a>
<a href="#">276</a>	<a href="#">Accounting; auditing; bookkeeping; and tax consulting services</a>
<a href="#">277</a>	<a href="#">Business and management consulting and public relations services</a>
<a href="#">278</a>	<a href="#">Advertising; market research; and public opinion polling</a>
<a href="#">282</a>	<a href="#">Waste treatment and de-pollution</a>
<a href="#">283</a>	<a href="#">Agricultural and mining services</a>
<a href="#">284</a>	<a href="#">Other business services n.i.e.</a>
<a href="#">288</a>	<a href="#">Audiovisual and related services</a>
<a href="#">876</a>	<a href="#">Provision of customized and non-customized research and development services</a>
<a href="#">878</a>	<a href="#">Other research and development services</a>
<a href="#">881</a>	<a href="#">Architectural services</a>
<a href="#">882</a>	<a href="#">Engineering services</a>
<a href="#">883</a>	<a href="#">Scientific and other technical services</a>
<a href="#">889</a>	<a href="#">News agency services</a>
<a href="#">890</a>	<a href="#">Other information services</a>
<a href="#">893</a>	<a href="#">Charges for the use of intellectual property n.i.e.</a>
<a href="#">895</a>	<a href="#">Education services</a>
<a href="#">896</a>	<a href="#">Health services</a>
<a href="#">897</a>	<a href="#">Other personal services</a>
<a href="#">898</a>	<a href="#">Heritage and recreational services</a>
<a href="#">958</a>	<a href="#">Postal services</a>
<a href="#">959</a>	<a href="#">Courier services</a>

<sup>1</sup> Extended Balance of Payments Services Classification (see: page 3, II. Detailed Instructions)

<sup>2</sup> See more details in the section IV. Types of Services

For declaring particular insurance-related items:

EBOPS-code	Denomination
<a href="#">858</a>	<a href="#">Claims related to cargo insurance</a>
<a href="#">859</a>	<a href="#">Claims related to other direct insurance</a>

International trades surveyed since 2008:

EBOPS-code	Denomination
<a href="#">002</a>	<a href="#">Off-site processing</a>
<a href="#">003</a>	<a href="#">Bunker fuel</a>

The followings are **not allowed** to be reported:

- Lease work
- Commodity trading (except for: merchandising)
- Transactions effected between the reporting enterprise's subsidiary / branch / premise and a third party
- Services transactions effected between Hungarians (between residents)
- Rental of own property (land and real estate)
- Interest, dividend, profit, credit
- Tourism (lodgement, meal, sight-seeing, hiking etc.)
- Government services (trade effected by embassies, consulates, international organizations, military units)
- Membership fees paid to International organizations
- Buying and selling of carbon-dioxide quotas (emissions trading)

If the number of related parties concerning a given type of services exceeds 30, please use more additional pages and sum them up at the end. EBOPS-codes must be indicated on each additional page.

The questionnaire should be filled in by a typewriter, computer or in legible block letters. Please indicate all identification data on all pages and additional pages of the questionnaire.

If your enterprise has no international trade in services activity in the reference period, please **fill in the cover page, indicate the reasons for negative answer**, sign and send back!

## II. DETAILED INSTRUCTIONS

### a) Denomination of services

Please give the right denomination of the type of services according to the list in section IV (Types of Services). For simplifying the fillings and classification, the representative TESZOR '08 codes are shown, also indicated if any data should be recorded differently.

In case of inseparable services the value of the higher one should be reported.

### b) EBOPS-code

Please give the three-digit EBOPS-code of the type of service listed in section IV.

The EBOPS code system is an expanded classification for Balance of Payments Services transacted between residents and non-residents.

### c) No. of related parties

Please here specify the number of related countries in a given type of service.

### d) Partner country code

Here to specify the two-letter ISO-code of the participant country (see: the listing on the back page of the manual)

### e) Partner country denomination

In case of **insurance services** the report refers to the site of the partner, not to the location of the risk-taking. (**Difference from the Act of Insurance 3. paragraph (1), section 36**)

In case of **bunker fuel** selling -the nationality of the invoicer, in case of purchasing -the place of fueling should be reported.

In **off-site processing** the country where that particular commodity is sold should be as exports. In imports it is the place of processing and/or the country where the necessary primary commodity is purchased from (can be the location of processing or a third party).

**Other services:** please report the partner country where the service is acquired in exports and the partner providing the service in imports. In case of different types of services all concerned partners should be named. If the service-provision occurred in Hungary, then the nationality of the provider is normative.

**Trade in services with EU member countries should also be reported.**

In case of **transportation services** please report the nationality of the invoice-payer in exports and that of the invoice-issuer in imports.

In case of **insurance services** the report refers to the partner country, not to the place of risk taking.

f) **Valuation**

The value of the service should be the total sum figuring on the invoice in thousand forints (without decimals) and **without** VAT, MwSt, etc.

If your records are kept in foreign currency, for the conversion to HUF the official exchange rate (issued by the National Bank of Hungary and effective on the day when the service is supplied) should be used.

The day of performance is the day when the service is acquired/supplied (it is usually the date of invoicing). If that is not plausible, please use the NBH average exchange rate for that quarterly reports.

g) **Performing a service**

Delivery date is the term, when the service was provided (usually is the same as the invoice date). In case of persistent performance the date of the invoice of part performance should be taken into account. In case of barter (service-good, service-service) please report the value for which the service would be supplied to third party.

h) **Annual fees**

If a service is invoiced once a year, the fees should be divided for quarters proportionally.

### III. DEFINITIONS

**Service:** The term services covers a heterogeneous range of intangible products and activities that are difficult to encapsulate within a simple definition. Services are also often difficult to separate from goods with which they maybe associated in varying degrees.

Services differ from goods in a number of ways, most commonly in the immediacy of the relationship between supplier and consumer. Many services are non-transportable, i.e., they require the physical proximity of supplier and customer – for example, the provision of a hotel service requires that the hotel is where the customer wishes to stay, a cleaning service for a business must be provided at the site of the business, and a haircut requires that both hairstylist and client be present.

**Foreign trade in services** is defined as export and import of services between a resident and a non-resident and based on a private contract which represents mutual obligations.

**Resident (domestic):** Each natural and legal person whose center of economic interest (dwelling, settlement, production etc.) and activity is linked permanently (for more than a year) to Hungary's economic territory. Residents with foreign VAT numbers are obliged to report on ITS statistics as well.

**Non-resident (foreign):** Each economic organization and natural person who is not considered resident according to the above definition.

Examples:

- Subsidiary/ branch/ site of a resident economic organization registered abroad.
  - Foreign corporation without site but with Hungarian tax number (VAT –registration).
- Foreign trade transacted with the above mentioned residents should also be reported.

**Please report also international trade in services transacted with EU member states.**

**International transportation services are detailed as follows:**

**Modes of transport:** sea, air, space, rail, road, inland waterway, pipeline transportation, electricity transmission and other supporting and auxiliary transport services.

**1. Passenger transportation (EBOPS-codes by modes of transport: 207, 211, 220, 224, 228)**

Services provided between the compiling economy and abroad or between two foreign economies in the international transportation of non-residents by resident carriers (credit) and that of residents by non-resident carriers (debit). Taxes and duties are included. For example:

- fares that are a part of package tours
- charges for excess baggage, vehicles, or other personal accompanying effects
- expenditures of food, drink, or other items that passengers make while on board carriers
- charges paid by carrier for travel agencies and other booking services
- rentals provided by residents to non-residents, and vice versa, of vessels, aircraft, coaches or other commercial vehicles with crew for limited periods (such as a single voyage) for the carriage of passengers

See each EBOPS for more detailed information

*We suppose that in Hungary only residents buy tickets and abroad only non-residents.*

## 2. Freight transportation (EBOPS-codes: 208, 212, 221, 225, 229)

International transportation of the compiling economy's exports and imports of goods; rentals provided by residents to nonresidents, and vice versa, of vessels, aircraft, freight cars or other commercial vehicles with crews for limited periods (such as a single voyage) for the carriage of freight. Also included are towing related to the transportation of drilling platforms, floating cranes and dredges.

**Carriers and forwarders possessing vehicle** should report services supplied to non-residents and acquired from residents in the proper mode of transportation category.

If a **resident enterprise not pertaining to the transportation sector** charges directly a non-resident carrier, or supplies carrier service to a non-resident, or invoices the transportation costs to a non-resident consigner, it should be reported as **freight transportation in the appropriate mode of transportation category**.

## 3. Supporting and auxiliary transportation services (forwarding, other) (EBOPS-codes: 209, 213, 222, 226, 230)

Separately invoiced auxiliary logistics, forwarding and other services if they can be classified into any modes of transport.

Covers logistics and forwarding services supplied to/ acquired from a non-resident such as:

- cargo handling (loading and unloading) TESZOR'08 52.24
- storage, warehousing TESZOR'08 52.10
- packing, repacking TESZOR'08 82.92
- towing, pilotage, navigational aid
- vehicle rescue
- maintenance and cleaning performed in ports and airports on transportation equipment
- agent fees associated with passenger and freight transportation.

### **Reports of forwarders without transportation equipment:**

If the forwarder is dealing with freight organization concerning **only one mode of transportation** the acquired /supplied services from /to a non-resident should be reported as **supporting and auxiliary transportation services** of that given mode of transport (the whole amount of the agent fee).

## 4. Other supporting and auxiliary transportation services (forwarding, storage) (EBOPS-code: 232)

Included are all services where the mode of transportation **cannot be clearly defined**, e.g. **multimodal forwarding services** supplied to a non-resident **or acquired from a non-resident forwarding agent**, as well as cargo handling, storage and warehousing related to more modes of transportation (the whole amount of the agent fee).

## 5. Services related to transportation, but excluded from transportation services category

### ▪ **Services observed in this questionnaire:**

- repair and maintenance of transport equipment (001 Maintenance and repair services n.i.e.)
- Leasing or rental services concerning vessels (sea, inland waterway), aircraft and land transport equipment without operator (272 Operational leasing services)
- Rental of personnel (284 Other business services, n.i.e.)
- Security services (284 Other business services, n.i.e.)
- Sale and purchase of certificate of guarantee for transit transportation (284 Other business services, n.i.e.)

### ▪ **Services observed by other surveys:**

- Sea round tour (travel)
- Inland passenger transportation services supplied by resident suppliers to non-residents (travel)
- domestic transportation of passengers provided by residents to non-residents (travel)
- Rental of vehicles under financial leasing (foreign trade in goods)

## IV. TYPES OF SERVICES

**Resident** – domestic enterprise/individual

**Non-resident** – foreign enterprise/individual (for more details see: definitions)

### 001 Maintenance and repair services n.i.e.

**Included are:** TESZOR'08 33.1 Repair and maintenance services; TESZOR'08 45.2 Ordinary maintenance and repair services (except electrical system, tire and body repair services) of cars and light goods motor vehicles; TESZOR'08 95.2 Repair services of household appliances and home and garden equipment.

Repair services is a productive activity which aims at reconstitute the decreased value of an existing product.

**Included are:** receipts of resident repairing enterprises from non-residents, as well as payments of resident enterprises to non-resident repairing enterprises. This activity comprises primarily repair and maintenance of vessels, planes, machinery and equipment and other means of transportation. Repair can occur either on the site of the service provider or elsewhere.

**Excluded are:**

- repair services related to construction, or to buildings at railway stations, airports and docks (250, 251 Construction services)
- repair related to computer appliances (263 Computer services)
- cleaning of transport equipment (transport)

### 002 Off-site processing

A resident enterprise purchases goods and auxiliary materials abroad and have them processed also by non-residents. The semi-finished and ready-made product is sold abroad. Neither the goods purchased, nor the product sold are shipped through Hungarian territory, however remain in the property of the 'off-site processor' enterprise.

The value of sold semi-finished and ready-made products should be reported on *exports*.

The value of purchased goods and services should be reported on *imports*, as well as wages and salaries paid.

If the purchase, processing and sale did not occur in the same statistical reference period, the transaction is only due **when the sale (export) is finished**.

If an exact breakdown on the imports meets difficulties, an estimation by the provider is suggested.

If the off-site processing happens to be **unprofitable** (the value of imports exceed the value of exports), an explanation is needed in the „notes” section of the questionnaire.

**Other services related to off-site processing (licenses, transports) should be reported in the corresponding services category.**

### 003 Bunker fuel

*Exports:* value of fuel purchased from resident Hungarian fuel companies by non-resident enterprises with any means of transport.

*Imports:* value of fuel of Hungarian resident enterprises with any means of transport that purchase fuel abroad.

Reporting obligations for bunker fuel are shown in parentheses after each means of transport denomination

- *Sea and inland waterway transport:*
  - *Exports:* value of directly served fuel by Hungarian fuel and gas companies to ships and vessels registered abroad (fuel companies).
  - *Imports:* value of fuel purchased by Hungarian ships and vessels abroad (resident shipping enterprises).
- *Air transport:*
  - *Imports:* value of fuel purchased by Hungarian airline companies abroad (airlines).

**Exports: value of fuel served by Hungarian fuel companies to non-resident airlines are out of scope as it is observed by the foreign trades and services.**

- *Rail transport:*
  - *Exports:* value of gasoline and current purchased in Hungary by non-resident railroad companies (Railroad companies).
  - *Imports:* value of gasoline and current purchased abroad by Hungarian railroad companies (Railroad companies).

**Out of scope if the fuel was fueled up at a by-border rail turntable.**

- *Road transport:*

- *Export*: values of fuels tanked by scheduled non-resident buses, coaches, trucks and lorries at Hungarian fuel companies if fuel card was used (fuel companies).
- *Imports*:
  - value of fuel purchased abroad by Hungarian scheduled buses and coaches, trucks and lorries. **Just in the case when a fuel card was used (issued abroad)**. (Scheduled buses, coaches, trucks and lorries)
  - values of fuel purchased abroad by Hungarian scheduled buses and coaches, trucks and lorries and Hungary-issued fuel card was used (for Hungarian fuel companies)

In case of quantity recordings, an estimation is suggested based on the resident fuel prices.

*Excluded:*

- purchase of fuel by **individuals** in Hungary or abroad
- fuel purchase by residents in Hungary,
- value of fuel served by **Hungarian fuel companies to non-resident airlines** (general merchandise).

## **207 Sea transport, passenger**

**Included: TESZOR'08 50.1 Sea and coastal passenger water transport services.**

Coastal and transoceanic water transport services of passengers by ferries, rental services of vessels for coastal and transoceanic water transport with operator.

*Also*: rental of coastal and transoceanic equipment for passenger transportation with crew (TESZOR'08 50.10.2.)

*For excluded services see p.5.*

## **208 Sea transport, freight**

**Included: TESZOR'08 50.2 Sea and coastal freight water transport services, excluded: TESZOR'08 50.20.22 Towing and pushing services on sea and coastal waters (209 Sea transport, other).**

Sea and coastal freight water transport services

*Also*: Rental services of sea and coastal water vessels for freight with operator. (TESZOR'08 50.10.2.)

*For excluded services see p.5.*

## **209 Sea transport, other**

Sea and coastal forwarding services (whole amount of commission fee) and other services related directly to sea transport, such as towing and pushing services on sea and coastal waters (TESZOR'08 50.20.22). For further information see p.5. paragraph 3.

*Also included*: Those services under TESZOR'08 52.22 which are occurred in connection with sea transport: port and waterway operation services (excl. cargo handling), pilotage and berthing services, vessel salvage and refloating services, and cleaning of sea transport equipment. (TESZOR'08 81.29.19)

*For excluded services see p.5.*

## **211 Air transport, passenger**

**Included: TESZOR'08 51.1 Passenger air transport services, excluded: TESZOR'08 51.10.15 Non-scheduled passenger air transport services for sightseeing.**

Air passenger transport services provided to or purchased from non-residents.

*Also*: Rental services of passenger air transport equipment with operator (TESZOR'08 51.10.2)

Scheduled and non-scheduled air transport services of passengers, rental services of aircraft with operator.

In case of *export* please report the income deriving from tickets of resident air companies sold abroad (duty included).

In case of *import* please report the income deriving from tickets of **non-resident air companies** sold in Hungary (duty included). The value of these tickets should be reported only by air agencies.

Flights acquired by a resident air company from a non-resident air company should also be reported.

Enterprises **not belonging to transportation sector** should only report transportation services acquired directly from a non-resident air company (not from a Hungarian agency).

*For excluded services see p.5.*

## **212 Air transport, freight**

**Included: TESZOR'08 51.2 Freight air transport services.**

Freight air transport services provided to or purchased from non-residents.

*Also included*: Rental services of freight air transport equipment with operator (TESZOR'08 51.21.2), and air transport services of letters, parcels and of other freight.

Enterprises **not belonging to transportation sector** should only report transportation services acquired directly from a non-resident air company (not from a Hungarian agency).

**For excluded services see p.5.**

## **213 Air transport, other**

**Included: TESZOR'08 52.23 Airport operation services (excluding cargo handling), air traffic control services and other services incidental to air transportation, excluded TESZOR'08 52.23.2 Services incidental to space transportation**

Airport operation services (excl. cargo handling), air traffic control services and other supporting services for air transport, maintenance and repair services of other transport equipment (e.g. catering). See also p. 5 point 3 for included services. Please report the total value of the charge.

*For excluded services see p.5.*

## **220 Rail transport, passenger**

**Included: TESZOR'08 49.1 Passenger rail transport services, interurban.**

Passenger rail transport services provided to or purchased from non-residents. Urban, suburban and interurban railway transport of passengers. Resident railway companies should report items based on their international accounts as follows:

*Exports:* value of the tickets sold abroad but valid on the Hungarian stage.

*Imports:* value of the tickets sold in Hungary but valid on the foreign stage.

*For excluded services see p.5.*

## **221 Rail transport, freight**

**Included: TESZOR'08 49.2 Freight rail transport services.**

Freight rail transport services provided to or purchased from non-residents

Railway transport services of letters and parcels and other railway transport services of freight. Resident railway companies should report items based on their international accounts as follows:

**Exports:** value of the services acquired directly from a non-resident supplier.

**Imports:** value of services supplied directly to a non-resident.

*For excluded services see p.5.*

## **222 Rail transport, other**

**Included: TESZOR'08 52.21.1 'Services incidental to land transportation.**

Forwarding rail transport services provided to or purchased from non-residents (whole amount of commission fee), other supporting services for railway transport, as warehousing, storing, packaging, commission for ticket sale.

*Also:* railway pushing and towing, rail transportation of trucks and semitrailers (purchase/sale of RO-LA tickets). For further information: p.5. par. 3.

*For excluded services see p.5.*

## **224 Road transport, passenger**

**Included: TESZOR'08 49.32 Taxi operation services; TESZOR'08 49.39 Other passenger land transport services n.i.e. Exception: TESZOR'08 49.39.20 Passenger transport services by funiculars, teleferics and ski-lifts and TESZOR'08 49.39.32 Road transport services of passengers for sightseeing (travel, not part of the survey)**

Scheduled or non-scheduled road transport services of passengers provided to or purchased from non-residents by coach or minibus.

*Also:* rental services of passenger cars, buses, coaches and trucks with operator for the purpose of passenger transportation

*Exports:* income from tickets for resident's lines sold abroad.

*Imports:* income from tickets for non-resident's lines sold in Hungary.

*For excluded services see p.5.*

## **225 Road transport, freight**

**Included: TESZOR'08 49.4 Freight transport services by road.**

Freight road transport and moving services provided to or purchased from non-residents by refrigerator vehicles, tank trucks and semitrailers, man- or animal-drawn vehicles. Only the freightage should be reported, the value of goods is part of another survey.

*Also:* Rental services of trucks with operator with freight transporting purposes

*For excluded services see p.5.*

## **226 Road transport, other**

**Included: TESZOR'08 52.21.2 Services incidental to land transportation.**

Forwarding road transport services provided to or purchased from non-residents (whole amount of commission fee), other supporting services for land transport, as bus station services, highway, bridge and tunnel operation services (e.g. in case of sale of motorway stickers please report as partner the sticker issuing country), parking lot services, and commission for ticket sale for ticket offices, see p. 5. point 3.

*For excluded services see p.5.*



## **228 Inland waterway transport, passenger**

**Included: TESZOR'08 50.3 Inland passenger water transport services, except: TESZOR'08 50.30.13 Sightseeing and excursion boat services.**

Inland water transport services of passengers by ferries or other inland water transport services of passengers, provided for or purchased from non-residents.

*Also:* rental services of inland water vessels with operator

*Exports:* income of a resident passenger transport company from tickets sold abroad

*Imports:* income from tickets for non-resident's lines sold in Hungary

*For excluded services see p.5.*

## **229 Inland waterway transport, freight**

**Included: TESZOR'08 50.40.1 Inland freight water transport services.**

Inland water transport services of freight by refrigerator vessels, tankers and other inland waterway transport services of freight provided for or purchased from non-residents.

*Also:* TESZOR'08 50.40.21 Rental services of inland water vessels for freight with operator.

*For excluded services see p.5.*

## **230 Inland waterway transport, other**

Forwarding inland waterway transport services provided to or purchased from non-residents (whole amount of commission fee), other supporting services for land transport, as towing and pushing services on inland waters (TESZOR'08 50.40.22). For further info. see p.5. par.3.

Also included: Incidental services to inland waterway operation services TESZOR'08 52.22, as port and waterway operation services (excl. cargo handling), pilotage and berthing services, vessel salvage and refloating services and other supporting services for water transport; Other cleaning services of transport equipment (TESZOR'08 81.29.19), commissions for ticket sale, warehousing, storage, cargo handling and packing (see p5. par.3.)

*For excluded services see p.5.*

## **232 Other supporting and auxiliary transport services**

**Included: TESZOR'08 52.1 Warehousing and storage services; TESZOR'08 52.29 Other transportation support services.**

Those transport services should be reported here whose classification is uncertain. For example in the case of multimodal transportation the commission fee paid or received for or from non-residents should be reported besides services incidental to multimodal transportation a cargo handling, storage, warehousing, packing and ticket selling commissions.

*Clearance and other customs contributions are excluded. See p.5.*

## **233 Pipeline transport**

**Included: TESZOR'08 49.5 Transport services via pipeline; TESZOR'08 52.21.3 Services incidental to transportation via pipelines.**

Transport services via pipeline of petroleum, natural gas and other goods.

*Excluded:*

- Charge paid for electricity transmission when it can be separated from the production and distribution process. (284 Other business services n.i.e.)
- Purchase and sale of electricity is excluded (trade in goods).

## **234 Electricity transmission**

**Included: TESZOR'08 35.12 Transmission services of electricity**

Movement or transfer of electric energy at high voltage over an interconnected group of lines and associated equipment between points of supply and the points at which it is transformed to low voltage for delivery to consumers or delivery to other electric systems. Charges for transmission when they are separated from production and distribution. Transmission is considered to have ended when the electricity enters distribution facilities of an electric system that deliver electricity to end-users.

*Excluded:*

- Charges for electricity distribution, which is the delivery of electricity from the substation to the consumer, if it can be clearly separated from transportation (284 Other business services n.i.e.).
- electricity itself (general merchandise)

## **244 Life insurance**

**Included: TESZOR'08 65.11 Life insurance services.**

### *Gross premiums*

Gross **premiums** paid by resident policy holders to non-resident insurance enterprises (import), as well as by non-resident policy-holders to resident insurers (export) in return for which the insurer guarantees to pay the policy holder an agreed minimum sum or an annuity at a given date or at the death of the policy holder, if this occurs earlier.

### *Gross (paid) claims*

Gross **claims** paid to non-resident policy holders by resident insurance enterprises (import), as well as to resident policy-holders paid by non-resident insurers (export).

- at a given date or at the death of the policy holder

### *Excluded are:*

- Term life insurance, where benefits are provided in the case of death but in no other circumstances (256 Other direct insurance)
- Claims under the social security scheme (current transfers)

## **247 Telecommunications services**

**Included: TESZOR'08 61 Telecommunications services.**

Broadcast or transmission of sound, images, data, or other information provided to non-residents or purchased from non-resident enterprises.

Means of transmission: telephone, telex, telegram, radio and television cable transmission, radio and television satellite, electronic mail, facsimile, etc.

- public telephone services
- wireless telecommunications services
- Internet backbone services
- on-line access services
- provision of access to the Internet
- Internet-based telecommunications services
- other telecommunications services (broadcast of TV and radio programs, business network services, teleconferencing and support services)
- cable broadcasting signal distribution
- maintenance in telecommunications

### *Excluded:*

- value the transmitted information itself (out of scope)
- installation services for telephone network equipment (250 Construction abroad, 251 Construction in the compiling economy)
- database services (890 Other information services)

## **248 Pension funds**

**Included: TESZOR'08 65.30 Pension funding services.**

### *Gross (earned) premiums*

Gross **premiums** paid by resident policy holders to non-resident pension funds (import), as well as by non-resident policy-holders to resident pension funds (export): social and disability pension.

### *Gross (paid) claims*

Gross **claims** paid to non-resident policy holders by resident pension funds (import), as well as to resident policy-holders paid by non-resident pension funds (export).

- at the date of retirement

### *Excluded are:*

- Claims under the mandatory social security scheme (current transfers)

## **250 Construction abroad**

ENTERPRISES **REGISTERED IN HUNGARY** PROVIDING CONSTRUCTION SERVICES ABROAD LONGER THAN 1 YEAR BECOME RESIDENTS OF THE HOST COUNTRY FOR THE PERIOD OF THE INVESTMENT!

**Included are: TESZOR'08 41 Construction of buildings; TESZOR'08 42 Other construction; TESZOR'08 43 Specialized construction works Exception: TESZOR'08 43.13 Test drilling and boring works (882 Engineering services); TESZOR'08 71.12.2 Project management services for construction projects.**

**Exports:** total income from construction services provided to a non-resident abroad by a resident enterprise. Expenses emerged during the provision of construction services (goods and services used, wages) are also included:

- site formation and incidental services (painting, demolition, plumbing)
- general construction services, renovating, maintenance, expansion on dwellings and other (e.g. industrial) establishments
- high and low construction (construction of roads, tunnels, railways, bridges, dams and power plants)

- assembly, installation, renovation, expansion and repairment of building machinery equipment
- rental services related to equipment construction or demolition with operator
- clearance services
- repair services related to construction, as well as repair on buildings of railway stations, airports and ports.
- project management services, building and technical assistance

*Excluded are:*

- mining, site formation related to mining, oil and gas extraction (283 Agricultural and mining services)
- disposal of polluted soil (282 Waste treatment and de-pollution)
- Installation services of industrial machinery and equipment (TESZOR'08 33.2) (284 Other business services n.i.e.)
- rental of construction machinery and equipment without operator (272 Operational leasing).
- Repair and maintenance of equipment and machinery localized in buildings (001 Maintenance and repair services n.i.e.)
- Construction and maintenance on buildings of government property (consulates, embassies etc.) – out of scope of ITS
- Value of goods imported for construction from a third country (merchandise) and services (suitable services-category)

**Of which imports, to be reported as EBOPS 250 Imports**

Goods and services acquired from the economy in which the construction activity is being undertaken by resident construction enterprise. Wages and salaries except if they are directly paid to the employees.

If an exact breakdown meets difficulties, estimation by the provider is suggested and appreciated.

*Excluded are:*

- cost of goods and services bought by the construction enterprise in the country of investment, but imported from third country
- wage of non-resident employee if paid directly to the employees (out of scope)

**251 Construction in the compiling economy**

**ENTERPRISES REGISTERED ABROAD PROVIDING CONSTRUCTION SERVICES IN HUNGARY LONGER THAN 1 YEAR BECOME RESIDENTS FOR THE PERIOD OF THE INVESTMENT!**

***Included are: TESZOR'08 41 Construction of buildings; TESZOR'08 42 Other construction; TESZOR'08 43 Specialized construction works Exception: TESZOR'08 43.13 Test drilling and boring works (882 Engineering services); TESZOR'08 71.12.2 Project management services for construction projects.***

***Exports:***

Goods and services acquired from the economy in which the construction activity is being undertaken by the non-resident construction enterprise. Wages and salaries except if they are directly paid to the employees.

If an exact breakdown meets difficulties, an estimation by the provider is suggested and appreciated.

***Imports:***

Total value of construction services provided to a Hungarian resident by a non-resident enterprise. Expenses emerged during the provision of construction services (goods and services used, wages) are also included:

- site formation and incidental services (painting, demolition, plumbing)
- general construction services, renovating, maintenance, expansion on dwellings and other (e.g. industrial) establishments
- high and low construction (construction of roads, tunnels, railways, bridges, dams and power plants)
- assembly, installation, renovation, expansion and repairment of building machinery equipment
- rental services related to equipment construction or demolition with operator
- clearance services
- repair services related to construction, as well as repair on buildings of railway stations, airports and ports.
- project management services, building and technical assistance

*Excluded are:*

- mining, site formation related to mining, oil and gas extraction (283 Agricultural and mining services)
- disposal of polluted soil (282 Waste treatment and de-pollution)
- Installation services of industrial machinery and equipment (TESZOR'08 33.2) (284 Other business services n.i.e.)
- rental of construction machinery and equipment without operator (272 Operational leasing).
- repair and maintenance of equipment and machinery localized in buildings (001 Maintenance and repair services n.i.e.)
- construction and maintenance on buildings of government property (consulates, embassies etc.) – out of scope of ITS
- value of goods imported for construction from a third country (merchandise) and services (suitable services-category)
- Goods and services acquired from a third country or from the country of residence of the construction enterprise
- Wages and salaries except if they are directly paid to the employees. (Out of scope)

## 252 Standardized guarantee services

**Standardized guarantee services are services that constitute arrangements whereby one party (the guarantor) undertakes to cover the losses of the lender in the event that the borrower defaults.**

**Only in the means of financial assets but not in the case of guarantees and warrants issued by manufacturers**

Class of identical financial guarantees (that is, similar types of credit risk) that are issued in large numbers, usually for small amounts (e.g. export credit guarantees and student loan guarantees).

*Imports:* guarantee fees paid to non-resident guarantees by resident guarantors

*Exports:* guarantee fees paid to resident guarantees by non-resident guarantors

## 255 Freight insurance

**Based on an existing insurance contract between the resident insurance company and the non-resident client or between the non-resident insurance company and the resident client.**

**Included: TESZOR'08 65.12.36 Freight insurance services.**

Freight insurance services relate to premiums and claims of insurance provided between a resident and a non-resident of the compiling economy on goods being transported. Freight insurance provides coverage against theft of, damage to, or complete loss of freight.

*Reporting enterprises in the insurance sector:*

Premiums received from non-residents (export), and claims due to non-residents (import) **based on an insurance contract.**

*Reporting enterprises of other sectors:*

Premiums paid to non-resident insurers (import), and claims received from non-resident insurers (export) **based on an insurance contract.**

*Excluded:*

- Insurance related to vehicles of freight transportation (256 Other direct insurance)

## 256 Other direct insurance

**Based on an existing insurance contract between the resident insurance enterprise and the non-resident injured party, neither between the non-resident insurer and the resident injured party.**

**Included: TESZOR'08 65.12 Direct insurance - Other direct insurance, except: TESZOR'08 65.12.36 Freight insurance services (EBOPS 255 - Freight insurance).**

*Reporting enterprises in the insurance sector:*

Premiums received from non-residents (export), and claims due to non-residents (import) **based on an insurance contract.**

*Reporting enterprises of other sectors:*

Premiums paid to non-resident insurers (import), and claims received from non-resident insurers (export) **based on an insurance contract.**

**Included are gross premiums and claims related to the following insurances:**

- **liability insurance (motor vehicle insurance)** and Hungarian CASCO
- fixed term (high risk) life insurance
- passenger insurance, accident and health insurance
- Marine, aviation and other transport insurance,
- Fire and other property insurance,
- Financial loss insurance,
- General liability insurance,
- Other insurance (related to e.g. travel, credit card etc.).

*Excluded:*

- Premiums under the social security scheme (current transfers)
- Freight insurance (EBOPS 255 Freight insurance)

## 257 Passive reinsurance

**Included: TESZOR'08 65.20 All passive reinsurance under Reinsurance services.**

**Imports: Earned premiums** (= Premiums due proportionated to the reference period or gross premiums modified with unearned premiums + auxiliary premiums)

**Exports: Net claims** (= Gross claims + Change in outstanding claims reserves) + **commission and profit sharing (proportionated to the reference period)**

## 258 Auxiliary insurance services

**Included:** TESZOR'08 66.2 Services auxiliary to insurance and pension funding.

Auxiliary services comprises transactions that are closely related to insurance and pension fund operations.

**Included are:**

- Agents' commissions,
- Insurance brokering and agency services,
- Insurance and pension consultancy services,
- Evaluation and adjustment services,
- Actuarial services,
- Salvage administration services, and regulatory and monitoring services on indemnities and recovery services.

## 259 Active reinsurance

**Included:** TESZOR'08 65.20 All active reinsurance under Reinsurance services.

**Imports: Net claims** (= Gross claims + Change in outstanding claims reserves) + **commission and profit sharing (proportionated to the reference period)**

**Exports: Earned premiums** (= Premiums due proportionated to the reference period or gross premiums modified with unearned premiums + auxiliary premiums)

## 260 Financial services

**Included:** TESZOR'08 64 Financial services, except insurance and pension funding TESZOR'08 66.1 Services auxiliary to financial services, except insurance and pension funding, except: TESZOR'08 66.11 Other services related to the administration of financial markets TESZOR'08 66.3 Fund management services; TESZOR'08 82.91 Collection agency and credit bureau services.

*Financial intermediation and auxiliary services provided to non-residents (exports) or purchased from non-resident enterprises (imports)*

Explicit commissions and fees associated with financial transactions, such as commissions to the following financial instruments and activities:

- agent fees for financial services, credit organization fees (e.g. commissions after syndicated credits), financial advice
- Deposit taking and lending, including mortgage and non-mortgage loan services for business and personal purposes;
- Letters of credit, bankers' acceptances, lines of credit and other similar instruments; fees and commissions related to financial leasing, factoring and financial derivative transactions;
- Underwriting, placement of issues, brokerage and redemption of securities, including commissions related to the income payments related to securities;
- Clearing of payments;
- financial services rendered by postal administration entities (postal giro, banking and savings account services)

**Implicit financial services fees** associated with transactions on the stock exchange (foreign currency, securities, bonds, financial derivatives and other instruments) such as: commissions, account fees, spreads (margins of buying and selling transactions; essentially the commission of the trader)

*Services associated with other financial activities:*

- Financial advisory services;
- Custody services for financial assets or bullion;
- Financial asset management services (TESZOR'08 64.20); Services of trusts, funds and similar financial entities (TESZOR'08 64.30)
- Merger and acquisition services;
- Corporate finance and venture capital services;
- Credit card and other credit granting services;
- commodity market services (e.g. commissions of brokers)
- Administration of financial markets;
- Credit rating.
- risk-taking (not included in **insurance** services)
- amenities related to financial services

*Service transactions between resident or non-resident entities with the sole or predominant function of holding financial assets on behalf of their owners (mutual funds, holding companies and trusts): custodies, administrative fees corresponding to handling financial assets (fund or deposit managing fees, fees paid to banks, accountants, attorneys or own staff)*

**Excluded are:**

- Interest earned on deposits, loans, financial leases and debt securities (this is investment income, not included in services);

- Dividends earned;
- Financial leasing (merchandise)
- Life insurance and pension intermediation services (244 Life insurance, and 248 Pension funds);
- Non-financial services rendered by financial institutions (under the corresponding service category);
- Non-financial advisory services provided by banks (such as management advisory services, which are included in business and management consultancy and public relations services);
- Gains and losses made on purchase and sales of securities and financial derivatives on own account.
- deposits and loans related to mortgage and non-mortgage based credits for enterprises and individuals

## 263 Computer services

**Included:** TESZOR'08 62 Information technology and computer services, except: TESZOR'08 62.01.2 Software originals; TESZOR'08 63.1 Computer services - Other computer services, except: TESZOR'08 63.12.10 Web portal content.

Computer services consists of hardware and software-related services and data-processing services between non-resident and resident enterprises.

- Sales of customized software (however delivered) and related licenses to use
- Development, production, supply and documentation of customized software, including operating systems, made to order for specific users
- Non-customized (mass-produced) software downloaded or otherwise electronically delivered (general business productivity software, computer game software, and other applications) and other downloaded contents whether with a periodic licence fee or a single payment
- Licenses to use non-customized (mass-produced) software provided on a storage device such as a disk or CD-ROM with a periodic licence fee
- Hardware and software installation, including installation of mainframes and central computing units
- supervising of outsourced services
- hardware-consultancy (about IT resources and equipment; systems; system-security etc.)
- software-consultancy
- implementation services
- maintenance and repair of computers and peripheral equipment (TESZOR'08 95.11)
- recovery services of damaged software
- Analysis, design and programming of systems ready to use (including web page development and design), and technical consultancy related to software;
- systems maintenance and other support services, such as training provided as part of consultancy;
- Data-processing services, such as data entry, tabulation and processing on a time-sharing basis;
- IT school services TESZOR'08 85.59.12
- web page hosting services (i.e., the provision of server space on the Internet to host clients' web pages);

*Excluded are:*

- **Provision of packaged, non-customized software on storage devices with licenses that convey perpetual use** (general merchandise).
- Charges for licenses to reproduce and/or distribute computer software (893 Charges for the use of intellectual property n.i.e.)
- Non-specific computer training courses (895 Education services);
- Database services (890 Other information provision services);
- Sale of internet advertising space based on a contract (278 Advertising, market research, and public opinion polling).

## 270 Merchunting

Merchanting is a trilateral transaction, which is defined as the purchase of a good by a resident (of the compiling economy) from a non-resident and then the subsequent resale of the good to another non-resident. Direct and indirect merchanting can be distinguished.

- **Indirect merchanting:** goods are shipped without crossing Hungarian territory between two member states or between a member state and a non-EU country or between two non-EU countries. Also if the purchase and sale occurs in the same country.
- **Direct merchanting:** goods are crossing also the Hungarian borders. Two cases are known:
  - **goods enter Hungary only as a transit**, i.e. goods stop only because of repacking, loading, unloading, etc.
  - **goods are stored in Hungary:**
    - o **Included:**
      - goods are imported from a non-EU country, or from a community customs warehouse, stored in Hungary, and then shipped to a member state or to a non-EU country;
    - o **Excluded:**
      - goods are imported from a member state, stored (not in customs warehouse), and then shipped to another member state (the transaction is observed in the *foreign trade in goods statistics*);
      - goods are imported from a non-EU country, stored (not in customs warehouse) and released to free circulation, then exported to a member state (the transaction is observed in the *foreign trade in goods statistics*);
      - goods are imported from a member state, stored (not in customs warehouse), then exported to a non-member state (the transaction is observed in the *foreign trade in goods statistics*).

The purchase value and the corresponding costs (transportation, warehousing costs) should be reported on the *import sheets* of the questionnaire, whereas the value of resale (invoiced towards the buyer, VAT excluded) should be reported on the *export sheets*.

**If the purchase and resale did not occur in the same statistical reference period, the transaction is only due when the resale (export) is finished.**

If an exact breakdown on the imports meets difficulties, an estimation by the provider is suggested.

If the merchandising happens to be **unprofitable** (the value of imports exceed the value of imports), an explanation is needed in the „notes“ section of the questionnaire.

**Other services related to merchandising (licences, transports) should be reported in the corresponding services category.**

## **271 Other trade-related services**

**Included: TESZOR'08 46.1 Wholesale trade services, except of motor vehicles and motorcycles.**

*Commissions on goods and service between residents and non-residents:*

- *commissions* paid to non-resident merchants, commodity brokers, dealers, auctioneers and commission agents / commissions received
- auctioneer's fee
- agent's commission on sales of ships, aircraft and other goods.

If the trader owns the goods being sold, the trader's margin is generally included indistinguishably in the value of the goods.

*Excluded are:*

- if the trade is on the own account for the own benefit
- If the trader owns the goods being sold, the trader's margin is generally included indistinguishably in the value of the goods.
- franchise fees (893 Charges for the use of intellectual property n.i.e.)
- brokerage in financial services (260 Financial services)
- commissions related to transport (transport)
- fees and commissions paid to insurance brokers (258 Auxiliary insurance services)

## **272 Operational leasing services**

**Included: TESZOR'08 77 Rental and leasing services, except: TESZOR'08 77.4 Rental and leasing services of immaterial goods.**

If operational leasing is paid annually, it has to be reported proportionally for the reference period.

Operational leasing services **covers** resident/nonresident leasing (rental) and charters, **without operators**, of

- ships, aircraft and transportation equipment and other equipment (e.g. agricultural, construction, office, telecommunication equipment, n.i.e), such as railway cars, containers and rigs, without crew
- the leasing payments relating to other types of goods (agricultural, construction, office equipment, computers, electronic instruments, telecommunication equipment, household items, other machinery)

*Operating leasing of dwellings and other buildings is included in this item, if no objective basis exists for splitting the payment between rent on land and rental on the buildings, the whole amount should be treated as rental on the building when it is believed that the value of the building exceeds the value of the land. If the value of the land exceeds the value of the building, then the whole amount should be excluded from operating leasing and treated as rent on the land (included in the primary income account of the balance of payments statistics).*

*Likewise, rent of land alone and rent of other natural resources are excluded from services*

*Excluded are:*

- rental of buildings by international organizations, embassies, etc. (out of scope).
- real estate agency services ( 284 Other business services n.i.e.),
- rental of ships and aircraft with crew (included in transportation services),
- rental of agricultural, mining equipment (283 Agricultural and mining services),
- leasing of telecommunications lines or capacity (247 Telecommunications services),
- hotel and vehicle rentals of travelers for personal purposes (travel – out of scope)
- financial leasing (general merchandise)

## **275 Legal services**

**Included: TESZOR'08 69.1 Legal services.**

*Services transactions between residents and non-residents, such as:*

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

*Excluded are:*

- Duties and penalties.

## **276 Accounting, auditing, book-keeping and tax consulting services**

**Included: TESZOR'08 69.2 Accounting, bookkeeping and auditing services.**

*Services transactions between residents and non-residents, such as:*

- financial auditing services,
- accounting review services,
- compilation of financial statements services,
- other accounting services,
- book-keeping services, except tax returns,
- individual tax preparation and planning services,
- insolvency and receivership services.

## **277 Business and management consulting and public relations services**

**Included: TESZOR'08 70 Business management consulting services, except: TESZOR'08 70.22.4 Trademarks and franchises (out of scope).**

- advisory, guidance and operational assistance services provided to businesses for business policy and strategy (general, financial, marketing, HR, organization of production, PR)
- other (topic management, program-coordination, other business consultancy n.i.e.)

*Also the following consultancies included:*

- policy and strategy
- overall planning, structuring and control of an organization,
- advisory, guidance and operational services related to improving the image of the clients and their relations with the general public and other institutions
- management auditing,
- market management, human resources, production management and project management consulting,
- project management consulting which are not related to construction

*Excluded are:*

- advertising services (278 Advertising, market research and public opinion polling),
- services related to construction planning (280 Architectural, engineering and other technical services ),
- construction related project management (Construction),
- insolvency and receivership services (276 Accounting, auditing, book-keeping and tax consulting services)
- trademark, franchise (893 Charges for the use of intellectual property n.i.e.)

## **278 Advertising, market research and public opinion polling**

**Included: TESZOR'08 73 Advertising and market research services.**

*Services transactions between residents and non-residents, such as:*

- planning, creating and placement services of advertising,
- Purchase and sale of advertising space or time in motion picture, video and television products (printed media, television, radio, web and other interface). Own advertisement place and purchase or sale of advertising space or time, on commission also included. TESZOR'08 59.11.3
- Convention and trade show organization services TESZOR'08 82.3,
- other advertising services,
- telemarketing, direct marketing
- market research and public opinion polling services,
- promotion of sport events,

*Excluded are:*

- PR-services (277 Business and management consulting and public relations services )



## **282 Waste treatment and de-pollution**

**Included: TESZOR'08 37 Sewerage services; sewage sludge; TESZOR'08 38 Waste collection, treatment and disposal services; materials recovery services; TESZOR'08 39 Remediation services and other waste management services.**

- the treatment of radioactive and other waste;
- cleaning up of pollution including oil spills;
- restoration of mining sites;
- decontamination and sanitation services.
- Also included are all other services that relate to the cleaning or restoring of the environment, including the CO2 emission reducing procedures.
- wastewater treatment, sanitation, cesspool cleaning, disinfection
- stripping of contaminated soil;
- drainage
- snowplowing

*Excluded:*

CO2 emission permit payments

## **283 Agricultural and mining services**

**Included: TESZOR'08 01.6 Agricultural and animal husbandry services; TESZOR'08 01.7 Hunting and trapping and related services; TESZOR'08 02 Products of forestry, logging and related services; TESZOR'08 75 Veterinary services; TESZOR'08 81.3 Landscape services; B MINING AND QUARRYING.**

*Agricultural services comprises:*

- provision of agricultural machinery with crew,
- harvesting, treatment of crops,
- pest control,
- animal boarding, animal care, and breeding services,
- veterinary services
- hunting, trapping, forestry, logging, and fishing services.

*Mining services comprises:*

- Derrick erection, repair and dismantling services and related support services to petroleum and natural gas extraction TESZOR'08 09.10.12
- Support services to petroleum and natural gas extraction TESZOR'08 09.90.19
- Support services to other mining and quarrying TESZOR'08 09.9
- Services incidental to mineral prospecting and exploration, as well as mining engineering and geological surveying.

*Excluded are:*

- Non-agricultural pest control (284 Other business services n.i.e.)

## **284 Other business services n.i.e.**

*Other business services covers services transactions between residents and non-residents, such as*

- Employment services TESZOR'08 78,
- security services (airports, stations),
- Security and investigation services TESZOR'08 80
- translation and interpretation TESZOR'08 74.3,
- photographic services TESZOR'08 74.2 (excluded : fees charged by photo reporters),
- Cleaning services, general cleaning disinfecting and exterminating services TESZOR'08 81.2
- real estate services to businesses,
- Distribution services of electricity, gaseous fuels, steam and hot water supply services through mains, cooled air and chilled, treatment and distribution services of water through mains and services related to cross-border capacity trade TESZOR'08 35.13, TESZOR'08 35.22, TESZOR'08 35.30.12, TESZOR'08 35.30.22, TESZOR'08 36.00.2;
- Publishing services of books, periodicals and other publishing services TESZOR'08 58.1, Printing and recording services TESZOR'08 18, except Printing plates or cylinders and other impressed media for use in printing TESZOR'08 18.13.2
- industry related installation services TESZOR'08 33.2
- air conditioning
- Taxidermy services TESZOR'08 32.99.6
- fashion design, furnishings
- indirect customs agency services,
- conference participation fee,
- preparation of postal delivery
- packaging services TESZOR'08 82.92.10
- call-center and other office supply services,
- management fees
- other services n.i.e.

*Excluded are:*

- transportation of electricity, water, gaseous fuel and petroleum (transportation)

## 288 Audiovisual and related services

**Included: TESZOR'08 59 Motion picture, video and television program production services, sound recording and music publishing, except: TESZOR'08 59.11.21 Motion picture, video and television program originals; TESZOR'08 60 Programming and broadcasting services; TESZOR'08 90.01 Services of performing artists; TESZOR'08 90.02 Support services to performing arts; TESZOR'08 90.03 Artistic creation.**

- services and associated fees related to production of motion pictures (on film, videotape, disk, or transmitted electronically, etc.), radio and television programs (live or on tape) and musical recordings,
- other activity and post-production on audiovisual products (digital enhancement, musical editing, subtitling, etc.)
- charges for access to encrypted television channels (such as cable and satellite services)
- Rental services of video tapes and disks TESZOR'08 77.22
- streaming
- Promotion, presentation, and recording of artistic or other performances (concerts, stage, dance and other entertainment)
- fees to actors, directors, and producers involved with theatrical and musical productions, sporting events, circuses, and other similar events (by non-residents for work carried out in the compiling economy unless they are employees of the entity making payments, in which case the transactions are classified as compensation of employees)
- fees paid to freelance costume designers, stage designers and gaffers

### **Purchase and sale of licenses related to audiovisual services in the following cases:**

- licenses to use of original audiovisual product
- Mass-produced audio-visual products (movies and music, including recordings of live performances) that are purchased or sold outright or for **perpetual use**, are included under audio-visual services if downloaded (in other words, delivered electronically).
- Audiovisual products obtained through a license to use (**other than when conveying perpetual use**) and other online content related to audio and visual media.

### *Excluded are:*

- mass-produced audiovisual products obtained through a **perpetual licence to use** (general merchandise)
- Charges or licenses to reproduce and/or distribute audio-visual products (893 Charges for the use of intellectual property n.i.e.)
- reproduction of audio-, visual and video recordings (284 Other business services n.i.e.)
- purchase and sale of advertising space or time in motion picture, video and television products (printed media, television, radio, web and other interface). (278 Advertising; market research; and public opinion polling)
- original copies of motion pictures, videos, TV programmes; original manuscripts of literary works
- transactions relating to the selling of exclusive rights (for example, the exclusivity of a publisher to publish literary works of an author)

## 858 Claims related to freight insurance

***There is NO insurance contract between the resident insurance enterprise and the non-resident injured party, neither between the non-resident insurer and the resident injured party!!***

Included are freight insurance related claims received from (export) and paid to (import) non-residents, where there is only loss adjustment – but no insurance contract – between the insurer and the injured party.

## 859 Claims related to other direct insurance

***There is NO insurance contract between the resident insurance enterprise and the non-resident injured party, neither between the non-resident insurer and the resident injured party!***

Included are other direct insurance related claims received from (export) and paid to (import) non-residents, where there is only claims adjustment – but no insurance contract – between the insurer and the injured party.

### **Included are claims related to the following insurances:**

- **liability insurance (motor vehicle insurance)** and Hungarian CASCO
- fixed term (high risk) life insurance
- passenger insurance, accident and health insurance
- Marine, aviation and other transport insurance (Shipping vessels, lorries, etc.),
- Fire and other property insurance,
- Financial loss insurance,
- General liability insurance,
- Other insurance (related to e.g. travel, credit card etc.).

## **876 Provision of customized and non-customized research and development services**

**Included: TESZOR'08 72 Research and experimental development services in other natural sciences:** covers the provision of research and development services that are made-to-order (customized) and development of non-customized research and development, excluding sales of proprietary rights, and sales related to licenses to reproduce or use

Research and development services **covers** services transacted between residents and nonresidents and associated with

- basic research,
- applied research and
- experimental development of new products and processes.

In principle, such activities in the physical sciences, social sciences and humanities are covered, including the development of operating systems that represent technological advances. Also included is commercial research related to electronics, pharmaceuticals and biotechnology.

Research and development represent expenditures on work undertaken on a systematic basis to increase the stock of knowledge, and use of this stock of knowledge for the purpose of discovering or developing new products (goods and services), including improved versions or qualities of existing products, or discovering or developing new or more efficient processes of production.

The classification of the research and development services is based on the principles of the Hungarian Intellectual Property Office and the definitions in the *Frascati Manual*.

*Excluded are:*

- Outright sales of proprietary rights resulted from research and development (out of scope).
- amounts payable for use of proprietary rights arising from research and development (893 Charges for the use of intellectual property n.i.e.)
- market research (278 Advertising, market research and public opinion polling)
- technical studies and consultancy work (277 Business and management consulting and public relations services)
- education related to research and development (895 Education services)
- other scientific and technical activity (883 Scientific and other technical services)

## **878 Other research and development services**

*Included all research and development that are not covered under 876 Provision of customized and non-customized research and development services, such as:*

- research and development on an already existing patent
- test run, experimental works for collecting R+D data
- prototype design, examination, development
- clinical tests before licensing for production
- technical testing, analysis
- research and development of products/procedures n.e.c.

*Excluded are:*

- Outright sales of proprietary rights resulted from research and development (out of scope).
- amounts payable for use of proprietary rights arising from research and development (893 Charges for the use of intellectual property n.i.e.)
- market research (278 Advertising, market research and public opinion polling)
- technical studies and consultancy work (277 Business and management consulting and public relations services)
- education related to research and development (895 Education services)
- other scientific and technical activity (883 Scientific and other technical services)

## **881 Architectural services**

**Included: TESZOR'08 71.11 Architectural services for buildings.**

*Transactions related to the design of buildings (expertise, consultancy, design, others)*

- urban and other investment developments – planning and documentation
- gardening and environmental design
- urban planning, landscaping

*Excluded are:*

- design and assembly of industrial process control equipment and automatized production plants (Construction)
- other plans and designs related to construction (static plans, building machinery plans) (882 Engineering services)

## **882 Engineering services**

**Included: TESZOR'08 71.12.1 Engineering services; TESZOR'08 74.90.13 Environmental consulting services; TESZOR'08 43.13 Test drilling and boring works.**

Design, development and utilization of machines, materials, instruments, structures, processes and systems; provision of designs, plans and studies related to engineering projects

- technical engineering (planning of building structures, foundation, machinery, electricity, low construction, technology and products and others)
- engineering for industrial, transportation, telecommunications and other projects

*Further examples:*

- advisory materials and consultancy (feasibility studies and investment-effect studies)
- planning of industrial processes and production engineering (e.g. placement of machinery, design of industrial plants, planning of instrumentation)

*Excluded are:*

- Mining engineering (283 Agricultural and mining services)
- damage assessment (258 Auxiliary insurance services)

### **883 Scientific and other technical services**

**Included: TESZOR'08 71.12.3 Geological, geophysical and related prospecting and consulting services; TESZOR'08 71.2 Technical testing and analysis services.**

*Scientific and other technical services, such as:*

- surveying, cartography
- product testing and certification
- quality control, quality certification
- environmental consultancy
- meteorological service

### **889 News agency services**

**Included: TESZOR'08 63.9 Information services - News agency services**

*News agency services include the provision of news, photographs, and feature articles to the media such as:*

- Subscription to news-agency services, which may also include on-line database services;
- Purchase and sale of exclusive information;
- Charge paid to free-lance journalists, photographers and photo reporters;

### **890 Other information provision services**

**Included: TESZOR'08 58.12 On-line directories and mailing lists; TESZOR'08 58.13 On-line newspapers; TESZOR'08 91.01 Library and archive services.**

*Database-services between resident and non-resident enterprises, such as:*

- Database conception,
- Data storage,
- Dissemination of data and databases (including directories and mailing lists), both on-line and through magnetic, optical or printed media,
- Web portal content (TESZOR'08 63.12.10)
- Library and archive services
- downloaded content that is not software or an audio-visual or related product
- Direct, non-bulk subscriptions to newspapers and periodicals, whether by mail, electronic transmission or other means
- subscriptions to databases of newspapers and periodicals,
- On-line journals and periodicals TESZOR'08 58.14.20
- On-line adult content (TESZOR'08 58.19.21), Other on-line content n.i.e. (TESZOR'08 58.19.29)

*Excluded are:*

- bulk newspapers and periodicals (general merchandise);
- sale of internet advertising space (278 Advertising, market research, and public opinion polling).

### **893 Charges for the use of intellectual property n.i.e.**

Charges for the **use of proprietary rights**, such as patents, trademarks, copyrights, industrial processes and designs, trade secrets, and franchises, where rights arise from research and development, as well as from marketing:

- patents, other intellectual property rights
- trademarks (words, symbols, designs or the combination of the previous, which distinguish the owner's product or service from other products or services)
- copyright
- industrial processes and designs
- trade secrets
- franchise fees (assigning the use of images, designs, products; assigning the use of industrial technologies). The franchise fee can contain the educational, advising, advertisement services if they are not done separately

Charges for licenses to reproduce and/or distribute intellectual property embodied in produced originals or prototypes (unless the distribution is considered wholesale or retail) – without regard if the product is unique or mass produced, without regard of the licence type (temporary or perpetual) and without regard if the product is sold to a distributor or end user:

- computer software
- copyrights on books and manuscripts
- cinematographic works, sound recordings and other audiovisual products
- recording of live performances
- television, cable or satellite broadcast
- broadcast of sports events
- other related rights (for literary translation, replicas of paintings and statues)

**If a particular royalty is paid annually, it has to be reported proportionally for the reference period.**

*Excluded are:*

- use of customized software and/or audiovisual product (263 Computer software / 288 Audiovisual services)
- royalty for Non-customized (mass-produced) software or audiovisual product downloaded or otherwise electronically delivered (263 Computer software / 288 Audiovisual services)
- Licenses to use non-customized (mass-produced) software provided on a storage device such as a disk or CD-ROM with a periodic licence fee (263 Computer software / 288 Audiovisual services)
- Sales and purchases of the above (out of scope)
- Packaged (mass-produced, non-customized) sale of software and audiovisual products with licenses for perpetual use (merchandise)

### **895 Education services**

**Included: TESZOR'08 85 Education services, except: TESZOR'08 85.59.12 IT school services (263 Computing service).**

*Education services comprise services supplied between residents and non-residents relating to education, such as*

- primary, secondary and higher education.
- correspondence courses,
- education via television or the Internet,
- education by teachers who supply services directly in host economies,

*Excluded are:*

- special, custom-tailored computer courses (263 Computer services),
- education services acquired by tourists/ students in the visited country (included in travel).

### **896 Health services**

**Included: TESZOR'08 86 Human health services.**

Health services rendered between residents and non-residents, provided by doctors, nurses and paramedical and similar personnel, as well as laboratory and similar services, whether rendered remotely or on-site.

*Such as:*

- Health care, inpatient care, primary care,
- dental services
- diagnostic-imaging services
- pharmaceutical services
- rehabilitation services
- other human health services (nursing, obstetrics, paramedic, psychiatry, etc.)
- radiology
- blood bank, donor bank services

*Excluded are:*

- all expenditure by travellers on health (included in travel).
- veterinary services (283 Agricultural and mining services)
- pharmacy (merchandise)

### **897 Other personal services**

**Included: TESZOR'08 87 Residential care services; TESZOR'08 88 Social work services without accommodation; TESZOR'08 94 Services furnished by membership organizations; TESZOR'08 96 Other personal services.**

*Such as:* social services, services furnished by membership organizations, church and political activities, membership dues of business associations, washing and dry cleaning services, beauty treatment services, domestic services, etc.

*Excluded are:*

- membership dues of international organizations (out of scope)

## **898 Heritage and recreational services**

**Included:** *TESZOR'08 56 Food and beverage serving services, except: TESZOR'08 56.10.12 Meal serving services in railway dining cars and on ships (209 Sea transport, other /222 Rail transport, other); TESZOR'08 91 Library, archive, museum and other cultural services, except: TESZOR'08 91.01 Library and archive services (890 Other information services); TESZOR'08 92 Gambling and betting services; TESZOR'08 93 Sporting services and amusement and recreation services.*

*Included:* services associated with museums and other cultural, sporting, gambling and recreational activities, organising sports events, services of sports clubs, reservation services for event tickets, entertainment and recreational services and other reservation (TESZOR'08 79.90.39).

Gambling and lottery services include both service charges by the unit organizing the lottery or gambling and the payable amounts to the winners (or charities in some cases)

*Excluded:*

- sporting, gambling and recreational activities of persons outside their economy of residence (*included in travel*).

## **958 Postal services**

**Included:** *TESZOR'08 53.1 Postal services.*

Postal services cover the pick-up, transport, and delivery of letters, newspapers, periodicals, brochures, other printed matter, parcels, and packages between residents and non-residents and provided by national or other postal administrations.

*Further examples:*

- post office counter services, such as sales of stamps, poste restante services and telegram services, mail tracking, time guaranteed services, collecting services, etc.
- services related to undelivered mails
- mailbox rental services, document preparation and other specialized office support services (TESZOR'08 82.19.13)
- express and door to door services:
  - deadline delivery
  - re-delivery (towards countries where costs are less)

Postal services are subject to international agreements, and the service entries between operators of different economies should be recorded on a gross basis.

For the further classification of postal and courier services see Law on Postal Services (Act CLIX. on Postal Services, 2012).

*Excluded are:*

- financial services rendered by postal administration entities, such as postal giro, banking and savings account services (260 Financial services)
- mail preparation services (284 Other business services n.i.e.)
- administration services related to postal communication systems (247 Telecommunications services)
- movement of mail carried by air transport enterprises (212 Air transport, freight)
- International transportation of postal package by contracted freighters or carriers (transport)
- Postal services provided to travelers (travel)

## **959 Courier services**

**Included:** *TESZOR'08 53.2 'Other postal and courier services n.e.c.*

Pick-up, transport, and delivery of letters, newspapers, periodicals, brochures, other printed matter, parcels, and packages between residents and non-residents.

*Further examples:*

- Services provided by couriers
  - express and door to door services
  - deadline delivery
  - delivery pick up
- shipping purchased goods
- food delivery

For the further classification of postal and courier services see Law on Postal Services (Act CLIX. on Postal Services, 2012).

*Excluded:*

- Mail preparation services (284 Other business services n.i.e.)
- movement of mail carried by air transport enterprises (212 Air transport, freight)
- International transportation of postal package by contracted freighters or carriers (transport)
- storage and warehousing (232 Other supporting and auxiliary services)

## List of partner countries

AX	Aaland Islands	FK	Falkland Islands (Malvinas)	MR	Mauritania
AF	Afghanistan	FO	Faroe Islands	MU	Mauritius
AL	Albania	FJ	Fiji	YT	Mayotte
DZ	Algeria	FI	Finland	MX	Mexico
AS	American Samoa	FR	France	FM	Micronesia, Fed. States of
AD	Andorra	GF	French Guiana	MD	Moldova
AO	Angola	PF	French Polynesia	MC	Monaco
AI	Anguilla	TF	French Southern Territories	MN	Mongolia
AQ	Antarctica			ME	Montenegro
AG	Antigua and Barbuda			MS	Montserrat
AR	Argentina	GA	Gabon	MA	Morocco
AM	Armenia	GM	Gambia	MZ	Mozambique
AW	Aruba	W1	Gaza and Jeriko	MM	Myanmar
AU	Australia	GE	Georgia	NA	Namibia
AT	Austria	DE	Germany	NR	Nauru
AZ	Azerbaijan	GH	Ghana	NP	Nepal
BS	Bahamas	GI	Gibraltar	NL	Netherlands
BH	Bahrain	GR	Greece	NC	New Caledonia
BD	Bangladesh	GL	Greenland	NZ	New Zealand
BB	Barbados	GD	Grenada	NI	Nicaragua
BY	Belarus	GP	Guadeloupe	NE	Niger
BE	Belgium	GU	Guam	NG	Nigeria
BZ	Belize	GT	Guatemala	NU	Niue
BJ	Benin	GG	Guernsey	NB	No classifiable
BM	Bermuda	GN	Guinea	NF	Norfolk Island
BT	Bhutan	GW	Guinea-Bissau	MP	Northern Mariana Islands
BO	Bolivia	GY	Guyana	NO	Norway
BQ	Bonaire, Sint Eustatius and Saba	HT	Haiti	OM	Oman
		HM	Heard and McDonald Islands	PK	Pakistan
BA	Bosnia and Herzegovina			PW	Palau
BW	Botswana	VA	Holy See (Vatican City State)	PS	Palestinian Territory, Occupied
BV	Bouvet Island				
BR	Brazil	HN	Honduras	PA	Panama
IO	British Indian Ocean Territory	HK	Hong Kong	PG	Papua New Guinea
		IS	Iceland	PY	Paraguay
BN	Brunei	IN	India	PE	Peru
BG	Bulgaria	ID	Indonesia	PH	Philippines
BF	Burkina Faso	IR	Iran	PN	Pitcairn
BI	Burundi	IQ	Iraq	PL	Poland
KH	Cambodia	IE	Ireland	PT	Portugal
CM	Cameroon	IM	Isle of Man	PR	Puerto Rico
CA	Canada	IL	Israel	QA	Qatar
CV	Cape Verde	IT	Italy	RE	Réunion
KY	Cayman Islands	JM	Jamaica	RO	Romania
CF	Central African Republic	JP	Japan	RU	Russia
TD	Chad	JE	Jersey	RW	Rwanda
CL	Chile	JO	Jordan	BL	Saint Barthélemy
CN	China	KZ	Kazakhstan	SH	Saint Helena
CX	Christmas Island	KE	Kenya	KN	Saint Kitts and Nevis
CC	Cocos (Keeling) Islands	KI	Kiribati	LC	Saint Lucia
CO	Colombia	KP	Korea, D. P. Rep. of	MF	Saint Martin
KM	Comoros	KR	Korea, Republic of	PM	Saint Pierre and Miquelon
CG	Congo	XK	Kosovo	VC	Saint Vincent and the Grenad.
CD	Congo, the Dem. Rep. of the	KW	Kuwait		
		KG	Kyrgyzstan	WS	Samoa
CK	Cook Islands	LA	Lao People's Dem. Rep.	SM	San Marino
CR	Costa Rica	LV	Latvia	ST	Sao Tome and Principe
CI	Côte d'Ivoire	LB	Lebanon	SA	Saudi Arabia
HR	Croatia	LS	Lesotho	SN	Senegal
CU	Cuba	LR	Liberia	RS	Serbia
CW	Curaçao	LY	Libyan Arab Jamahiriya	SC	Seychelles
CY	Cyprus	LI	Liechtenstein	SL	Sierra Leone
CZ	Czech Republic	LT	Lithuania	SG	Singapore
DK	Denmark	LU	Luxembourg	SX	Sint Maarten
DJ	Djibouti	MO	Macao	SK	Slovakia
DM	Dominica	MK	Macedonia, the former Y. R. of	SI	Slovenia
DO	Dominican Republic			SB	Solomon Islands
EC	Ecuador	MG	Madagascar	SO	Somalia
EG	Egypt	MW	Malawi	ZA	South Africa
SV	El Salvador	MY	Malaysia	GS	South Georgia & Sandwich Isl.
GQ	Equatorial Guinea	MV	Maldives		
ER	Eritrea	ML	Mali	SS	South Sudan
EE	Estonia	MT	Malta	ES	Spain
ET	Ethiopia	MH	Marshall Islands	LK	Sri Lanka
		MQ	Martinique	SD	Sudan

SR	Suriname	6U	Council of Europe Development Bank (CEB)	6D	ICRC (International Committee of the Red Cross)
SJ	Svalbard and Jan Mayen			1F	IDA (International Development Association)
SZ	Swaziland	4L	Council of the European Union	1L	IFAD (International Fund for Agricultural Development)
SE	Sweden	4N	Court of Auditors	1M	IFC (International Finance Corporation)
CH	Switzerland	4M	Court of Justice	1S	ILO (International Labour Organisation)
SY	Syria	5I	Eastern Caribbean Central Bank (ECCB)	1C	IMF (International Monetary Fund)
TW	Taiwan, province of China	5Y	Eastern Caribbean Currency Union (ECCU)	5C	Inter-American Development Bank (IADB)
TJ	Tajikistan	5F	EBRD (European Bank for Reconstruction and Development)	5G	Inter-American Investment Corporation (IIC)
TZ	Tanzania, United Republic of	4F	ECB (European Central Bank)	5J	International Bank for Economic Co-operation (IBEC)
TH	Thailand	4H	ECSC (European Community of Steel and Coal)	5K	International Investment Bank (IIB)
TL	Timor-Leste	4E	EDF (European Development Fund)	6Q	International Organisation for Migration (IOM)
TG	Togo	4P	EESC (Economic and Social Committee)	6J	International Telecommunications Satellite Organisation (INTELSAT)
TK	Tokelau	4C	EIB (European Investment Bank)	8A	International Union of Credit and Investment Insurers
TO	Tonga	4G	EIF (European Investment Fund)	6R	Islamic Development Bank (IDB)
TT	Trinidad and Tobago	4B	EMS (European Monetary System)	1T	ITU (International Telecommunication Union)
TN	Tunisia	6F	EPO (European Patent Office)	1N	MIGA (Multilateral Investment Guarantee Agency)
TR	Turkey	6E	ESA (European Space Agency)	6B	NATO (North Atlantic Treaty Organisation)
TM	Turkmenistan	4T	ESAs (Joint Committee of the European Supervisory Authorities)	4I	Neighbourhood Investment Facility
TC	Turks and Caicos Islands	4S	ESM (European Stability Mechanism)	5H	Nordic Investment Bank (NIB)
TV	Tuvalu	4R	EU-Africa Infrastructure Trust Fund	5A	OECD (Organisation for Economic Co-operation and Development)
UG	Uganda	6S	Eurasian Development Bank (EDB)	5Z	Other International Financial Organisations n.i.e.
UA	Ukraine	6G	EUROCONTROL (European Organisation for the Safety of Air Navigation)	6Z	Other International Non-Financial Organisations n.i.e.
AE	United Arab Emirates	6K	European Broadcasting Union/Union européenne de radio-télévision (EBU/UER)	4Z	Other small European Union Institutions (Ombudsman, Data Protection Supervisor etc.)
GB	United Kingdom	6N	European Centre for Medium-Range Weather Forecasts (ECMWF)	6T	Paris Club Creditor Institutions
US	United States	4D	European Commission	1Z	Rest of UN Organisations n.i.e.
UY	Uruguay	4O	European Council	1H	UNESCO (United Nations Educational, Scientific and Cultural organisation)
UM	US Minor Outlying Islands	6O	European Molecular Biology Laboratory (EMBL)	1P	UNHCR (United Nations High Commissioner for Refugees)
UZ	Uzbekistan	6P	European Organisation for Nuclear Research (CERN)	1O	UNICEF (United Nations Children's Fund)
VU	Vanuatu	6L	European Organisation for the Exploitation of Meteorological Satellites (EUMETSAT)	1Q	UNRWA (United Nations Relief and Works Agency for Palestine)
VE	Venezuela	4K	European Parliament	6I	West African Economic and Monetary Union (WAEMU)
VN	Viet Nam	6M	European Southern Observatory (ESO)	1K	WHO (World Health Organisation)
VG	Virgin Islands, British	6H	European Telecommunications Satellite Organisation (EUTELSAT)	1D	WTO (World Trade Organisation)
VI	Virgin Islands, US	4V	Facility for Euro-Mediterranean Investment and Partnership		
WF	Wallis and Futuna	1J	FAO (Food and Agriculture Organisation)		
EH	Western Sahara	5S	Fonds spécial unifié de développement		
YE	Yemen	1R	IAEA (International Atomic Energy Agency)		
ZM	Zambia	1E	IBRD (International Bank for Reconstruction and Development)		
ZW	Zimbabwe				
	<b>List of international organisations:</b>				
5D	African Development Bank (AfDB)				
5Q	African Development Fund				
5U	Andean Development Corporation (ADC)				
5M	Arab Monetary Fund (AMF)				
5E	Asian Development Bank (AsDB)				
5R	Asian Development Fund				
5B	Bank for International Settlements (BIS)				
5N	Banque arabe pour le développement économique en Afrique (BADEA)				
5O	Banque Centrale des États de l'Afrique de l'Ouest (BCEAO)				
5W	Banque des États de l'Afrique centrale (BEAC)				
5L	Caribbean Development Bank (CDB)				
5P	Central African States' Development Bank (CASDB)				
5T	Central American Bank for Economic Integration (CABEI)				
4Q	Committee of Regions				
5X	Communauté Économique et Monétaire de l'Afrique Centrale (CEMAC)				
6C	Council of Europe				



