

# **International Trade in Services 2026**

## **Guide to Submission of Data and Service codes**

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## INTRODUCTION

For which purposes are the data used?

Imported and exported services by Danish enterprises are of great importance to the Danish economy and the statistics on imports and exports are used by the Danish government, the EU institutions and a wide range of national and international organizations in order to monitor economic trends as well as the competitiveness of Danish trade and industry. Furthermore, the data are essential in compiling Danish statistics on the balance of payments and the national accounts.

Where are the statistics available?

After processing of the data collected the statistics on external trade in services are published, e.g. on the Internet at [www.dst.dk/UHT](http://www.dst.dk/UHT). Here, information is available with regard to the statistical methods and the legal basis according to which the statistics are compiled. The data submitted are treated in strict confidence and are only used for statistical purposes.

What is covered by the data submitted?

The data submitted cover the purchases and sales of services of Danish (resident) enterprises, with foreign (non-resident) counterparties as well as transfers and purchases and sales of specific goods, which do not cross the Danish border.

Which data are to be submitted?

Data on trade in services as well as data on trade in specific goods are to be submitted, estimated in terms of Danish kroner (DKK), and distributed by service code and partner country. The level of detail of the data submitted has been laid down on the basis of Denmark's commitments in accordance with the EU and international guidelines.

Assistance in connection with data submission

Assistance and guidance in connection with data submission is accessible at [www.dst.dk/tjenester](http://www.dst.dk/tjenester) provided by, e.g. a quick-guide describing briefly the practical conditions surrounding the submission of data as well as information on deadlines for data submission and on the media that can be used for data submission. A list of country codes is also shown on this page. For assistance and guidance in connection with data submission, please contact Statistics Denmark [www.dst.dk/sos](http://www.dst.dk/sos).

# IMPORTANT CONCEPTS AND DELIMITATIONS

## Residents/non-residents

A resident person is a Dane in Denmark or a foreign citizen who is resident in Denmark and who intends to be a resident in Denmark for at least one year. A resident business enterprise is either a Danish enterprise in Denmark or a foreign enterprise which has been engaged or intends to be engaged in economic activities in Denmark. This means that branches of non-resident enterprises are regarded as resident enterprises, while branches or subsidiaries of resident Danish enterprises abroad are regarded as non-resident enterprises.

## Valuation

Transactions are to be submitted at invoiced value. The value of the transactions is to be submitted in terms of DKK. When converting to DKK, the current exchange rates at the time of the transaction must be applied. They can be accessed from the website of Denmark's central bank at [www.nationalbanken.dk](http://www.nationalbanken.dk).

Intra-trade of a group of companies is to be valued at market prices. If the specialization of intra-trade of the group is so high that it is only relevant for the group and thus very difficult to estimate at market prices, costs may be applied as an alternative in valuing intra-trade of the group or an estimate can be made.

## Periodicity

The transactions in connection with trade in services are to be reported in the month/quarter (depending on the frequency of data submission) in which they are delivered or received. Data submission is, in principle, independent of the invoice date. However, the invoice date can usually be directly used for the periodicity.

In connection with projects which are implemented over a long period of time, e.g. construction and civil engineering projects, it must be ensured that the transactions are reported in the same period in which the services were delivered or received. In connection with payments by instalment, the dates of the instalments can be used as the date for data submission, provided that the payments by instalment reflect the value of the services delivered or received. In cases where the payments by instalment differ widely from the value of the services delivered or received, a periodicity must be performed so that the submission of data in terms of time reflects delivery or receipt of the services in question.

Invoices that fall into lumps (e.g. in quarters, semi-annually or year-round) for deliveries that take place on an ongoing basis, it must be sought that the transactions are reported in the same period as the services and goods have actually been delivered or received. For example, if a quarterly monthly reporter pays a larger amount to a foreign company for research activities, then the company must report an estimate in months 1 and 2 for purchasing research services. In month 3, the specific invoice for the quarter is received and the balance is placed in month 3. If it turns out that too much has been reported in months 1 and 2, then the company must make replacement reports for months 1 and 2, because you cannot report negative amounts.

## Several services contained in one single invoice amount

Although one single invoice amount (lump sum) is stated for several services in an invoice, the amounts **must** be split up and allocated to each individual service category when the data are submitted. However, if the invoice amount primarily applies to one individual service, the total invoice amount can be entered in this service.

## Credit notes and other price adjustments

Credit notes and other price adjustments (not related to Intrastat or Extrastat goods) must be reported by adjusting the report containing the original transaction. In practice, this is done by making a replacement report in the reporting solution IDEP.

For example, if you have received a credit note in March concerning services purchased in January, you need to make a replacement report in International trade in services for January offsetting the credit note against the imports (i.e. reducing the amount you have stated for imports in January). If you receive a credit note for services purchased over several periods, you must distribute the offsetting amount on the given months. Correspondingly, if you issue a credit note, you must offset this against the exports for the month in which the original exports were made.

Go to [www.dst.dk/uhtidep](http://www.dst.dk/uhtidep) to download a guide on how to make a replacement report.

### **Transfer pricing**

As a rule of thumb, transfer-pricing adjustments (not related to Intrastat or Extrastat goods) must be reported like other price adjustments by adjusting the report containing the original transaction. Apart from that, transfer pricing may be cause for a series of specific conditions. For this reason, please refer to the detailed description of transfer pricing in [appendix 2](#) if your enterprise has transfer pricing in connection with the transactions included in International trade in services.

### **Price adjustments for Intrastat and Extrastat goods**

If an enterprise is required to submit data to Intrastat (goods trade with the EU) as well as for International trade in services, the enterprise must submit information in connection with its reporting for International trade in services about credit notes and other price adjustments, incl. transfer pricing adjustments, for Intrastat goods made *after* the goods were reported to Intrastat. Likewise, if an enterprise has submitted a customs declaration regarding Extrastat goods and later adjusts the price and this price adjustments *is not reported to the customs authorities*, the adjustment must be reported to Statistics Denmark in connection with the reporting for International trade in services. Credit notes and other price adjustments regarding both Intrastat and Extrastat goods must be reported using a special code, which can only be used by prior agreement with Statistics Denmark. Please contact Statistics Denmark at +45 39 17 36 10 for guidance and access to use this code.

### **Development projects/aid projects**

If your business enterprise has carried out services in connection with development projects/aid projects, see *Current transfers 402.1*.

## BREAKDOWN OF SERVICES

### 200. TRADERELATED SERVICES

#### **200.2 Commissions from procurement of goods**

This post contains commissions to agents in connection with goods procurements.

*Income* Income is measured as commissions in connection with goods and service transactions carried out for a non-resident business enterprise.

*Expenditure* Expenditure is measured as commissions in connection with goods and service transactions provided by non-resident commodity brokers or commission agents.

**Please note** that commissions in connection with services procurements are to be reported under the service code in question.

#### **200.3 Maintenance and repair services (excl. repairs related to construction activities and repairs related to data services)**

Included are all maintenance and repair services excl. repairs related to *Construction services*, repairs related to *Computer services* and repairs related to *Mining and oil and gas extraction* that have to be reported under the relevant codes. The value of the maintenance and repairs includes any materials supplied by the repairer and included in the charges.

*Income* Income is measured as repairs carried out for the account of a non-resident customer.

*Expenditure* Expenditure is measured as purchases of repairs from a non-resident counterparty (repairer).

#### **200.4 Manufacturing services on physical inputs owned by others (processing)**

Manufacturing or other processing of goods (e.g. assembling, labelling, packaging) covers production services, where the ownership of the goods is not transferred between the processor and the owner, and where the counterparty is a non-resident enterprise. Excluded is assembling of prefabricated building materials (included in *Construction services*, 205) or labelling and packaging in connection with transportation (included in *Transportation services*, 201).

*Income* Income is measured as the invoiced service (incl. any consumption of materials) for manufacturing or other processing of goods owned by a non-resident counterparty.

*Expenditure* Expenditure is measured as the invoiced service from a non-resident enterprise for manufacturing or other processing of goods (incl. any consumption of materials) owned by the reporting enterprise or other resident enterprises.

*Connection with other statistics* If the company reports to Intrastat the goods, owned by the reporting company and sent or received with the objective of future manufacturing or other treatment must be reported in Intrastat under transaction codes 41, 42, 51 or 52 when they first cross the border.

#### **200.5 Other transactions (only through direct agreement with Statistics Denmark)**

This code is only to be used upon agreement with Statistics Denmark. It is meant to be used for a specific type of transactions not otherwise covered by other service codes.

### 201. TRANSPORTATION SERVICES

#### **SEA TRANSPORT**

##### **201.11 Passenger related sea transport (incl. rentals of ships with crew)**

Sea transportation services involving passengers' cover charges for excess weight of luggage, passengers' expenditure on food, beverages, etc. on board the ship. Additionally it covers direct payment for the passenger transport (measured, if required, as a transport element of a package tour). Also included are rentals of ships for the purpose of passenger transport *with crew* for a short period of time, whereas rentals of ships *without crew* are excluded (see *Operational leasing*, 213.01). About cruises see *Travel* (203.1). Financial leasing is excluded (see *Financial services*, 209.2).

<i>Income</i>	Income is measured as sales of sea transportation services involving passengers performed for the account of a non-resident customer.
<i>Expenditure</i>	Expenditure is measured as purchases of sea transportation services involving passengers performed by a non-resident transport operator.

### **201.12 Freight transport by ship (incl. rentals of ships with crew)**

Included is transport related to imports and exports of goods, transit trade, cross-trade, cabotage, transport on behalf of post offices and couriers and rentals of ships for freight transport <i>with crew</i> for a short period of time. Excluded are rentals of ships <i>without crew</i> (See <i>Operational leasing</i> , 213.01), freight insurance (see <i>Freight insurance</i> 208.2) and financial leasing (see <i>financial services</i> , 209.2).	
<i>Income</i>	Income is measured as sales of sea transportation services involving freight performed for a non-resident shipping agent or directly for the account of a non-resident customer.
<i>Expenditure</i>	Expenditure is measured as purchases of sea transportation services involving freight performed by a non-resident transport operator.

### **201.14 Auxiliary sea transport services (incl. warehouse and transit services, and harbour and canal charges)**

Included are loading and unloading of containers, warehousing, packing and other handling of goods and navigational assistance, pilotage, cleaning of transport equipment at harbours, rescue operations, ship brokers' commission related to passenger and freight transport and harbour and canal charges. Excluded are repairs of transport equipment (see <i>Maintenance and repair services</i> , 200.3) and repairs of harbours (see <i>Construction services</i> , 205).	
<i>Income</i>	Income is measured as auxiliary sea transport services performed for a non-resident shipping agent or directly for the account of a non-resident transport operator.
<i>Expenditure</i>	Expenditure is measured as purchases of auxiliary sea transport services performed by a non-resident provider.

## **AIR TRANSPORT**

### **201.21 Passenger air transport (incl. rentals of aircraft with crew)**

Air transportation services involving passengers cover, in addition to direct payment for the passenger transport (measured, if required, as a transport element of a package tour), charges for excess weight of luggage, passengers' expenditure on food, beverages, etc. on board the, aircraft/helicopter, etc.) Also included are rentals of aircraft/helicopter etc. for the purpose of passenger transport <i>with crew</i> for a short period of time (one trip). Excluded are rentals of aircraft/helicopter, etc. <i>without crew</i> (see <i>Operational leasing</i> , 213.01). Financial leasing is excluded (see <i>Financial services</i> , 209.2).	
<i>Income</i>	Income is measured as sales of air transportation services involving passengers performed for the account of a non-resident customer.
<i>Expenditure</i>	Expenditure is measured as purchases of air transportation services involving passengers performed by a non-resident transport operator.

### **201.22 Freight air transport (incl. rentals of aircraft, etc. with crew)**

Included is transport related to imports and exports of goods, transit trade, cross-trade, cabotage, transport on behalf of post offices and couriers and rentals of aircraft/helicopter, etc. for freight transport <i>with crew</i> for a short period of time. Excluded are rentals of aircraft/helicopter, etc. <i>without crew</i> (see <i>Operational leasing</i> , 213.01), freight insurance (see <i>Freight insurance</i> 208.2) and financial leasing (see <i>Financial services</i> , 209.2).	
<i>Income</i>	Income is measured as sales of air transportation services involving goods performed for a non-resident forwarding agent or directly for the account of a non-resident customer.
<i>Expenditure</i>	Expenditure is measured as purchases of air transportation services involving goods performed by a non-resident transport operator.

## 201.24 Auxiliary air transport services (incl. warehouse and transit services and airport charges)

Included are loading and unloading of containers, warehousing, packing and other handling of goods and navigational assistance, cleaning of transport equipment, rescue operations, agent's commission related to passenger and freight transport and enroute and airport charges. Excluded are repairs of transport equipment (see *Maintenance and repair services*, 200.3) and repairs of airports (see *Construction services*, 205).

*Income* Income is measured as sales of auxiliary air transport services performed for a non-resident forwarding agent directly for the account of a non-resident transport operator.

*Expenditure* Expenditure is measured as purchases of auxiliary air transport services performed by a non-resident provider.

## RAIL TRANSPORT

### 201.31 Passenger rail transport (incl. rentals of trains with crew)

This code includes rentals of trains for passenger transport *with crew* for a short period of time, whereas rentals of trains *without crew* are excluded (see *Operational leasing*, 213.01). Financial leasing is excluded (see *Financial services*, 209.2).

*Income* Income is measured as rail transportation services sold to a non-resident railway company for the purpose of passenger transport. Income is measured as gross value of the transportation service provided by a non-resident railway company.

*Expenditure* Expenditure is measured as rail transportation services purchased by a non-resident railway company for the purpose of passenger transport. Expenditure is measured as gross value of the transportation service paid to a non-resident railway company. Included are also passengers' purchases of food and beverages, etc. on board the train, if they are part of the contract between the railway companies.

### 201.32 Freight rail transport (incl. rentals of trains with crew)

Included are also rentals of trains for freight transport *with crew* for a short period of time, whereas rentals of trains *without crew* are excluded (see *Operational leasing*, 213.01). *Freight insurance* (see 208.2) and Financial leasing (see *Financial services*, 209.2) are excluded.

*Income* Income is measured as rail transportation services sold to a non-resident railway company for the purpose of freight transport. Income is measured as gross value of the transportation provided by a non-resident railway company.

*Expenditure* Expenditure is measured as rail transportation services purchased by a non-resident railway company for the purpose of freight transport. Expenditure is measured as gross value of the transportation service paid to a non-resident railway company.

### 201.34 Auxiliary rail transport services (incl. warehouse and station services and bridge and ferry charges)

Auxiliary services related to rail transport cover loading and unloading of containers, warehousing, packing and other handling of goods, traffic control, operational services carried out at railway stations, cleaning of transport equipment, rescue operations, agent's commission related to passenger and freight transport and railways, bridge, tunnel, and ferry charges. Excluded are repairs of transport equipment (see *Maintenance and repair services*, 200.3).

*Income* Income is measured as sales of auxiliary services related to rail transport performed for non-resident customer.

*Expenditure* Expenditure is measured as purchases of auxiliary services related to rail transport performed by a non-resident provider.

## ROAD TRANSPORT

### 201.41 Passenger road transport (incl. rentals of motor vehicle with crew)

Road transportation services involving passengers cover, in addition to direct payment for the passenger transport (measured, if required, as a transport element of a package tour), charges for excess weight of luggage, passengers' expenditure on food, beverages, etc. on board the coach. Also included are rentals of coaches, etc. for the purpose of passenger transport *with crew* for a short period of time, whereas rentals of coaches, etc. *without crew* are excluded (see *Operational leasing*, 213.01). Financial leasing is excluded (see *Financial services*, 209.2).

*Income* Income is measured as sales of road transportation services involving passengers performed by resident transport operators for the account of a non-resident customer.

*Expenditure* Expenditure is measured as purchases of road transportation services involving passengers performed by a non-resident transport operator.

### 201.42 Freight road transport (incl. rentals of motor vehicles with crew)

Included is transport related to imports and exports of goods, transit trade, cross-trade, cabotage, transport on behalf of post offices and couriers and rentals of lorries for the purpose of freight transport *with crew* for a short period of time. Excluded are rentals of lorries *without crew* (see *Operational leasing*, 213.01), *Freight insurance* (see 208.2) and financial leasing (see *Financial services*, 209.2).

*Income* Income is measured as sales of freight road transportation services performed for a non-resident forwarding agent or directly for the account of a non-resident customer.

*Expenditure* Expenditure is measured as freight road transportation services performed by a non-resident transport operator.

### 201.44 Auxiliary road transport services (incl. warehouse and transit services and road, bridge and ferry charges)

Included are loading and unloading of containers, warehousing, packing and other handling of goods and navigational assistance, cleaning of equipment, rescue operations, agent's commission related to passenger and freight road transport, bridge, tunnel, and ferry charges. Excluded are repairs of transport equipment (see *Maintenance and repair services*, 200.3).

*Income* Income is measured as sales of auxiliary road transport services performed for a non-resident forwarding agent or directly for a non-resident transport operator.

*Expenditure* Expenditure is measured as purchases of auxiliary road transport services performed by a non-resident provider.

## INLAND WATERWAY TRANSPORT (RIVERS AND CANALS)

### 201.51 Passenger inland waterway transport (incl. rentals of vessel with crew)

Inland waterway passenger transport covers, in addition to direct payment for the passenger transport (measured, if required, as a transport element of a package tour), charges for excess weight of luggage, passengers' expenditure on food, beverages, etc. on board the vessel. Also included are rentals of vessels for passenger transport *with crew* for a short period of time, whereas rentals of vessels *without crew* are excluded (see *Operational leasing*, 213.01). Financial leasing is excluded (see *Financial services*, 209.2).

*Income* Income is measured as sales of transportation services involving passengers on rivers and canals for the account of a non-resident customer.

*Expenditure* Expenditure is measured as transportation services involving passengers on rivers and canals performed by a non-resident transport operator.

### 201.52 Freight inland waterway transport (incl. rentals of vessel with crew)

Included is transport related to imports and exports of goods, transit trade, cross-trade, cabotage, transport on behalf of post offices and couriers. Also included are rentals of vessels for the purpose of freight transport *with crew* for a short period of time, whereas rentals of vessels *without crew* are excluded (see *Operational leasing*, 213.01). *Freight insurance* (see 208.2) and financial leasing (see *Financial services*, 209.2) are excluded.

<i>Income</i>	Income is measured as sales of transportation services involving goods on rivers and canals for the account of a non-resident customer.
<i>Expenditure</i>	Expenditure is measured as purchases of transportation services involving goods on rivers and canals performed by a non-resident transport operator.

#### **201.54 Auxiliary freight inland waterway transport services (incl. harbour and canal charges)**

Included are loading and unloading of containers, warehousing, packing and handling of goods and navigational assistance, garage charges, harbour operation services, cleaning of equipment, rescue operations, agents' commission related to passenger and freight transport, harbour, lock, canal and other passenger transport charges.

<i>Income</i>	Income is measured as sales of auxiliary transportation services involving transport on rivers and canals for a non-resident customer.
<i>Expenditure</i>	Expenditure is measured as purchases of auxiliary transportation services involving transport on rivers and canals performed by a non-resident provider.

### **SPACE TRANSPORT**

#### **201.61 Space transport**

This code includes satellite installations for example for telecommunication companies and/or other space operations as for example the transport of goods or scientific experiments.

<i>Income</i>	Income is measured as sales by resident telecommunication enterprises and other operations performed by operators of space equipment, such as satellite launches or transport of goods and people for scientific experiments for the account of a non-resident customer.
<i>Expenditure</i>	Expenditure is measured as purchases/charges with/to non-resident telecommunication enterprises and other operators of space equipment providing transportation services, such as satellite launches or transport of goods and people for scientific experiments.

### **PIPELINE TRANSPORT AND ELECTRICITY TRANSMISSION**

#### **201.72 Pipeline transport**

Included are charges for the transmission of gas, water etc. when these are separate from the production and distribution process. The provision of gas and related products, water and other goods supplied through pipelines is excluded. Also excluded are distribution services of gas etc. (see *Other business services*, 213.11).

<i>Income</i>	Income is measured as sales of pipeline transport services, such as transport of gas and oil for the account of a non-resident customer.
<i>Expenditure</i>	Expenditure is measured as purchases of pipeline transport services, such as transport of gas and oil from a non-resident operator.

#### **201.73 Electricity transmission**

Included are charges for the transmission of electricity, while the production and distribution to the consumer are excluded (see *Other business services*, 213.11).

<i>Income</i>	Income is measured as sales of transmission of electricity at high voltage for the account of a non-resident customer.
<i>Expenditure</i>	Expenditure is measured as purchases of transmission of electricity at high voltage from a non-resident operator.

#### **201.91 Other auxiliary transport services**

Included are all transportation services which cannot be referred to the other forms of transportation or which cannot be allocated to one form of transportation.

<i>Income</i>	Income is measured as sales of other auxiliary transport services performed for the account of a non-resident customer.
<i>Expenditure</i>	Expenditure is measured as purchases of other auxiliary transport services provided by a non-resident counterparty.

## **203. TRAVEL-RELATED SERVICES (ACCOMMODATION, CONFERENCES)**

### **203.1 Travel-related services**

Included under travel-related services are:

- hotel and conference charges,
- rental of vacation homes, cars, etc.
- Students' and patients' expenditures connected to educational and health-related travels are included.
- Cruises, bus tours, etc. are also included.

Excluded under this code are the following:

- International carriage of persons is, (included in *Transportation services*, 201).
- Excluded is here expenditure paid to employees for out-of-pocket expenditure related to business travel abroad and
- expenditure paid for by means of a credit card abroad, and which might have been refunded at a later stage.

*Income* Income is measured as directly invoiced charges related to travel for the account of a non-resident counterparty.

*Expenditure* Expenditure is measured as directly invoiced charges related to travel to a non-resident counterparty.

## **204. COMMUNICATION SERVICES**

### **204.3 Communication services**

Telecommunications services encompass the transmission of sound, images and other information by telephone, cable, radio, satellite, e-mail, etc., including business network services, teleconferencing and support services. Also included are cellular telephone services, Internet backbone services and on-line access services, including provision of access to the Internet. The value of the information transmitted is excluded, and should be allocated to *Audio-visual and related services*, 215.11.

*Income* Income is measured as sales of telecommunications services carried out for the account of a non-resident customer.

*Expenditure* Expenditure is measured as purchases of telecommunications services carried out by a non-resident counterparty.

### **204.4 Postal and courier services**

Postal services include collection, transport and delivery of letters, magazines, brochures, other printed matter and parcels by national postal administrations and other operators. Courier services include all kinds of courier services e.g. timed, express and door-to-door delivery. Also included are post office counter services and rental of post office boxes. Postal services between operators of different countries should be recorded on a gross basis.

*Income* Income is measured as sales of postal and courier services for the account of a non-resident customer.

*Expenditure* Expenditure is measured as purchases of postal and courier services supplied by a non-resident counterparty.

## **205. CONSTRUCTION SERVICES**

### **NEW CONSTRUCTIONS AND MAIN REPAIRS**

#### **205.11 Construction services abroad, income**

Construction services abroad performed by a resident enterprise for the purpose of new constructions or main repairs cover activities resulting in gross fixed capital formation, such as dwellings, other buildings, civil engineering works and machinery (installation and mounting). Please, notice that if a branch is established abroad as the conductor of the construction services, these services should not be included here.

*Income* Income is measured as total income related to construction services abroad for the purpose of new constructions or main repairs for the account of a non-resident customer.

## **Construction services abroad, selected expenditure**

### *Expenditure*

Expenditure is measured by the sub-categories: goods, services and wages, respectively in Denmark and abroad in connection with construction services for the purpose of new constructions and main repairs.

### **205.121 Goods from Denmark**

#### *Expenditure*

Expenditure is measured as purchased or own produced goods from Denmark to construction services abroad, also if they have been submitted to Intra-/Extrastat. Beware that the expenditure must be reported with the specification regarding the host country.

#### *Connection to Intrastat*

When using the code 205.121 the company, if it is liable to Intrastat, use transaction code 80 for goods that are subject to a construction or main repairs' contract, or where the goods are not separately invoiced.

### **205.122 Services purchased in Denmark**

#### *Expenditure*

Expenditure is measured as services purchased in Denmark in connection with construction services abroad.

### **205.123 Wages of residents in Denmark (working abroad)**

#### *Expenditure*

Expenditure is measured as wages to residents in Denmark (working abroad) in connection with construction services abroad. In this context, wages are defined as gross payroll costs, taxes, labour market contributions and special pension contributions.

### **205.124 Goods purchased abroad (host country or a third country)**

#### *Expenditure*

Expenditure is measured as purchases of goods in the host country (the country in which the construction services are performed) or in a third country in connection with construction services abroad. The expenditure is, however, to be measured in the host country.

### **205.125 Services purchased abroad (host country or a third country)**

#### *Expenditure*

Expenditure is measured as purchases of services in the host country (the country in which the construction services are performed) or in a third country in connection with construction services abroad. The expenditure is, however, to be measured under the host country. Included are services for use on the construction site only. Other services are measured under the relevant service items, e.g. under *Transportation services*, 201, and under the country of purchase.

### **205.126 Wages of residents abroad (host country or a third country)**

#### *Expenditure*

Expenditure is measured as wages to residents in the host country (the country in which the construction services are performed) or in a third country in connection with construction services abroad. However, the expenditure is to be measured in the host country. In this context, wages are defined as gross payroll costs, taxes, labour market contributions and special pension contributions.

## **205.13 Construction services in Denmark**

New constructions and main repairs cover activities resulting in gross fixed capital formation, such as dwellings, other buildings, civil engineering works and machinery (installation and mounting). Please, notice that if the foreign company has established a branch in Denmark as the conductor of the construction services, these services should not be included here.

#### *Income*

Income is measured as sales of construction services to non-resident construction enterprises engaged in activities performed in Denmark for the purpose of new constructions and main repairs.

#### *Expenditure*

Expenditure is measured as purchases of construction services performed in Denmark by a non-resident construction enterprise for the purpose of new constructions and main repairs.

## MAINTENANCE, ETC.

### 205.21 Construction services abroad, income

Maintenance, etc. covers activities (which do not result in gross fixed capital formation), such as maintenance, minor repairs, and outdoor cleaning of buildings. Excluded are, e.g. re-establishing work in connection with mining, oil and gas extraction and clearing work in connection with polluted soil, which are to be submitted in *Environmental services*, 213.09.

*Income* Income is measured as total income from construction services performed abroad for the purpose of maintenance for the account of a non-resident customer.

### Construction services abroad, selected expenditure

*Expenditure* Expenditure is measured by the sub-categories: goods, services and wages, respectively in Denmark and abroad in connection with construction services abroad for the purpose of maintenance.

### 205.221 Goods from Denmark (which are, if required, submitted to intra-/extrastat)

*Expenditure* Expenditure is measured as purchased or own produced goods from Denmark to construction services abroad, also if they have been submitted to Intra-/Extrastat.

*Connection to Intrastat* When using the code 205.221 the company, if it is liable to Intrastat, use transaction code 80 for goods that are subject to a construction or main repairs' contract, or where the goods are not separately invoiced.

### 205.222 Services purchased in Denmark

*Expenditure* Expenditure is measured as services purchased in Denmark in connection with construction services abroad.

### 205.223 Wages of residents in Denmark (working abroad)

*Expenditure* Expenditure is measured as wages to residents in Denmark (working abroad) in connection with construction services abroad. In this context, wages are defined as gross payroll costs comprising wages paid out, taxes, labour market contributions and special pension contributions.

### 205.224 Goods purchased abroad (host country or a third country)

*Expenditure* Expenditure is measured as purchases of goods in the host country (the country in which the construction services are performed) or in a third country in connection with construction services abroad. However, the expenditure is to be measured in the host country.

### 205.225 Services purchased abroad (host country or a third country)

*Expenditure* Expenditure is measured as purchases of services in the host country (the country in which the construction services are performed) or in a third country in connection with the construction services abroad. However, the expenditure is to be measured under the host country. Included are services for use on the construction site only. Other services are measured under the relevant service items, e.g. under *Transportation services*, 201, and under the country of purchase.

### 205.226 Wages of residents abroad (host country or a third country)

*Expenditure* Expenditure is measured as wages paid out to residents in the host country (the country in which the construction services are performed) or in a third country in connection with construction services abroad. However, the expenditure is to be measured in the host country. In this context, wages are defined as gross payroll costs comprising wages paid out, taxes, labour market contributions and special pension contributions.

### 205.23 Construction services in Denmark

Maintenance, etc. covers activities (which do not result in gross fixed capital formation), such as maintenance, minor repairs, and outdoor cleaning of buildings. Excluded are, e.g. re-establishing work in connection with mining, oil and gas extraction and clearing work in connection with polluted soil, which are performed in *Environmental services*, 213.09.

<i>Income</i>	Income is measured as sales of construction services to a non-resident construction enterprise engaged in construction services performed in Denmark for the purpose of maintenance.
<i>Expenditure</i>	Expenditure is measured as purchases of construction services performed in Denmark by a non-resident construction enterprise for the purpose of maintenance.

## **206. INSURANCE PREMIUMS/CONTRIBUTIONS**

Only to be used by insurance enterprises and pension funds.

### **206.1 Life insurance and pension funding (only insurance enterprises and pension funds)**

Pension fund management services are included here. Risk insurance, where benefits are provided only in the case of death, is excluded here (see *Other casualty insurance 206.3*). Payments to government social security schemes are excluded.

<i>Income</i>	Income is measured as premiums for life insurance policies and contributions to pension funds from a non-resident policy holder.
<i>Expenditure</i>	Expenditure is measured as premiums for life insurance policies and contributions to pension funds to a non-resident insurance enterprise.

### **206.2 Freight insurance (only insurance enterprises and pension funds)**

This code includes premiums for freight insurance policies covering theft, damage or loss of goods in the process of being exported or imported.

<i>Income</i>	Income is measured as premiums for freight insurance policies received from a non-resident policyholder.
<i>Expenditure</i>	Expenditure is measured as premiums for freight insurance policies to non-resident insurance enterprises.

### **206.3 Other casualty insurance (only insurance enterprises and pension funds)**

This covers all forms of casualty insurance: risk insurance, accident insurance, marine, aviation and other transport insurance, fire and other property damage, pecuniary loss insurance, general liability insurance and other insurance, such as travel insurance and insurance related to loans and credit cards.

<i>Income</i>	Income is measured as premiums for casualty insurance from a non-resident policy holder.
<i>Expenditure</i>	Expenditure is measured as premiums for casualty insurance to a non-resident insurance enterprise.

### **206.4 Reinsurance (only insurance enterprises and pension funds)**

Reinsurance transactions may relate to packages that mix several types of risk. Commission and profit shares in connection with reinsurance are also included here.

<i>Income</i>	Income is measured as reinsurance premiums from a non-resident insurance enterprise.
<i>Expenditure</i>	Expenditure is measured as reinsurance premiums to a non-resident insurance enterprise.

### **206.41 Of which reinsurance commission (only insurance enterprises and pension funds)**

<i>Income</i>	Income is measured as commission and profits shares from a non-resident insurance enterprise, depending on the reinsurance contract.
<i>Expenditure</i>	Expenditure is measured as commission and profits shares to a non-resident insurance enterprise, depending on the reinsurance contract.

## **207. INSURANCE CLAIMS**

These codes are to be used only by insurance enterprises and pension funds.

### **207.1 Life insurance and pension funding (only insurance enterprises and pension funds)**

Pension fund management services are included here. Risk insurance, where benefits are provided only in the case of death is excluded here (see *Other casualty insurance 207.3*). Payments to government social security schemes are excluded.

*Income* Income is measured as benefits from life insurance policies, both with and without profit, and pension benefits from a non-resident insurance enterprise.

*Expenditure* Expenditure is measured as benefits from life insurance policies, both with profit and without profit, and pension benefits to a non-resident policy holder.

### **207.2 Freight insurance (only insurance enterprises and pension funds)**

*Income* Income is measured as claims from freight insurance policies covering theft, damage or loss of goods exported or imported from a non-resident insurance enterprise.

*Expenditure* Expenditure is measured as claims from freight insurance policies covering theft, damage or loss of goods exported or imported and to a non-resident policy holder.

### **207.3 Other casualty insurance (only insurance enterprises and pension funds)**

This covers all forms of casualty insurance: risk insurance, risk and accident insurance, marine, aviation and other transport insurance, fire and other property damage, pecuniary loss insurance, general liability insurance and other insurance, such as travel insurance and insurance related to loans and credit cards.

*Income* Income is measured as claims for casualty insurance from a non-resident insurance enterprise.

*Expenditure* Expenditure is measured as claims for casualty insurance to a non-resident policy holder.

### **207.4 Reinsurance (only insurance enterprises and pension funds)**

Reinsurance transactions may relate to packages that mix several types of risk.

*Income* Income is measured as claims for reinsurance from a non-resident insurance enterprise.

*Expenditure* Expenditure is measured as claims for reinsurance to a non-resident insurance enterprise.

## **208. INSURANCE PREMIUMS/CLAIMS (GENERAL ENTERPRISES)**

### **208.1 Life insurance and pension funding (non-insurance enterprises/non-pension funds)**

Risk insurance, where benefits are provided only in the case of death is excluded here (see *Other casualty insurance 208.3*). Payments to government social security schemes are excluded.

*Income* Income is measured as claims from life insurance policies, both with profit and without profit, and pension benefits from a non-resident insurance enterprise.

*Expenditure* Expenditure is measured as premiums from life insurance policies and pension contributions to a non-resident insurance enterprise.

### **208.2 Freight insurance (non-insurance enterprises/non-pension funds)**

*Income* Income is measured as claims from freight insurance policies covering theft, damage or loss of goods exported or imported from a non-resident insurance enterprise.

*Expenditure* Expenditure is measured as premiums from freight insurance policies covering theft, damage or loss of goods exported or imported to a non-resident insurance enterprise.

### **208.3 Other casualty insurance (non-insurance enterprises/non-pension funds)**

This covers all forms of casualty insurance: risk insurance, term life, health and accident insurance, marine, aviation and other transport insurance, fire and other property damage, pecuniary loss insurance, general liability insurance and other insurance, such as travel insurance and insurance related to loans and credit cards.

*Income* Income is measured as claims for casualty insurance from a non-resident insurance enterprise.

*Expenditure* Expenditure is measured as premiums for casualty insurance to a non-resident insurance enterprise.

## **209. FINANCIAL INTERMEDIATION SERVICES**

### **209.1 Insurance services (intermediation, consultancy, evaluation, etc.)**

Included are *directly invoiced* commissions, etc. in connection with insurance and pension fund operations, including agents' commission, insurance brokering and agency services, insurance and pension consultancy services, evaluation and adjustment services, actuarial services, intermediation of salvage services and regulatory and monitoring services on claims and recovery services. Insurance enterprises' and pension funds' commissions peculiar to reinsurance are excluded here (see 206.41).

*Income* Income is measured as commissions, etc. in connection with insurance and pension fund operations from a non-resident customer.

*Expenditure* Expenditure is measured as commissions, etc. for a non-resident agent in connection with insurance and pension fund operations.

### **209.2 Financial services (financial intermediation and auxiliary services)**

Financial services cover financial intermediation and auxiliary services. Such financial services are provided by banks, stock exchanges, factoring enterprises, credit card enterprises and other enterprises.

#### ***Financial services cover, e.g. directly invoiced***

- services in relation to financial transactions (e.g. deposits, credits, documentary credit, banker's acceptance, loan facilities, etc. financial leasing, factoring, transactions involving financial derivatives, asset management services and sales of newly issued shares)
- financial consultancy services
- custody and management of financial assets
- services related to mergers and acquisitions
- services related to corporate financing and venture capital
- credit cards and other credit-granting services
- administration of financial markets
- credit rating

#### ***Excluded from financial services are, e.g.:***

- interests receivable from deposits, loans, money market instruments and debt instruments
- receipts from dividend
- current contributions in connection with financial leasing (to be submitted in regular reporting to Danmarks Nationalbank)
- capital gains/losses from transactions involving securities and financial derivatives
- financial intermediation services indirectly measured (FISIM)
- services related to non-financial consultancy (to be submitted in *Other business services*, 213), services in connection with insurance, pension intermediation, life insurance, other insurance, etc. (to be submitted in *Insurance services*, 209.1).

*Income* Income is measured as *directly invoiced* sales of financial services for the account of a non-resident customer.

*Expenditure* Expenditure is measured as *directly invoiced* purchases of financial services provided by a non-resident counterparty.

## **210. COMPUTER AND INFORMATION SERVICES**

### **210.11 Computer services (incl. repairs)**

Included are hardware and software consultancy services and installation, maintenance, and repair of hardware and software. Also included is data processing, web-page services, development of customized software and licenses for the use of software.

Excluded here are the following:

- Licenses for reproducing and/or distributing software are to be submitted in 210.12 below.
- Purchases and sales of software originals are to be submitted in 210.13 below.

- Value of non-customised software on storage devices, as these are classified as goods.

*Income* Income is measured as sales of computer services for the account of a non-resident customer.

*Expenditure* Expenditure is measured as purchases of computer services provided by a non-resident counterparty.

## **210.12 Licenses to reproduce and/or distribute software**

Included are charges for the authorized reproduction and/or distribution of produced software originals. Excluded are sales and purchases in general of software and charges for licenses to use software (to be submitted in 210.11 above). Also excluded are sales and purchases of software originals (to be submitted in 210.13 below).

*Income* Income is measured as charges for licenses to reproduce and/or distribute software for the account of a non-resident customer.

*Expenditure* Expenditure is measured as charges for licenses to reproduce and/or distribute software to a non-resident counterparty.

## **210.13 Purchases/sales of software originals**

Included are sales and purchases of software originals and ownership rights for software systems and applications.

*Income* Income is measured as sales of software originals for the account of a non-resident customer.

*Expenditure* Expenditure is measured as purchases software originals from a non-resident counterparty.

## **210.2 News agency services**

News agency services include the provision of news, photographs and feature articles to the media.

*Income* Income is measured as sales of news agency services for the account of a non-resident customer.

*Expenditure* Expenditure is measured as purchases of news agency services provided by a non-resident counterparty.

## **210.3 Other information provision services**

Other information provision services include database services, database conception, data storage and dissemination of data and databases, (including directories and mailing lists), both on-line and through storage devices, and web search portals (search engine services). Also included are direct, non-bulk subscriptions to newspapers and periodicals, whether by mail, electronic transmission or other means.

*Income* Income is measured as sales of other information provision services for the account of a non-resident customer.

*Expenditure* Expenditure is measured as purchases of other information provision services from a non-resident counterparty.

# **211. FRANCHISES AND REGISTERED TRADEMARKS**

## **211.1 Franchises and royalties from the use of registered trademarks**

This service code contains franchising fees or royalties for use of registered trademarks.

Please note:

- Charges for licenses related to software are to be submitted in *Computer and information services*, 210,
- Licenses for the use of audio-visual and related products must be submitted in *Audio-visual services*, 215,
- Charges for the use of patents etc. must be submitted in *Research and development services*, 214. This includes royalties in connection with pharmaceutical products, which are to be submitted in 214.2.

*Income* Income is measured as franchising fees or royalties received from a non-resident counterparty in connection with the use of registered trademarks.

*Expenditure* Expenditure is measured as franchising fees or royalties paid to a non-resident counterparty in connection with the use of registered trademarks.

## **211.4 Purchases/sales of registered trademarks**

Included are sales and purchases of registered trademarks, logos, and domain names etc. Current charges in connection with trademarks etc. are to be submitted in 211.1 above.

Also included are sales and purchases of other nonproduced, nonfinancial assets (rights); e.g. sales and purchases of football-players, green certificates, CO<sub>2</sub> emission allowances and CO<sub>2</sub> emission credits.

*Income* Income is measured as sales of registered trademarks for the account of a non-resident customer.

*Expenditure* Expenditure is measured as purchases of registered trademarks provided by a non-resident counterparty.

## **212. OTHER PERSONAL, CULTURAL, AND RECREATIONAL SERVICES**

### **212.2 Education services**

Education services include services between resident and non-resident units relating to education, such as correspondence courses and education via television or the Internet, as well as by teachers, etc. who supply services directly in host economies. Courses conducted in Denmark for foreign students and abroad for Danish students are to be submitted in *Travel-related services*, 203.1

*Income* Income is measured as sales of education services for the account of a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of education services made by a non-resident counterparty.

### **212.3 Health-related services**

Health-related services comprise services provided by doctors, nurses and paramedical and similar personnel, as well as laboratory and similar services, whether rendered remotely or on-site. Health-related expenses held by foreign patients in Denmark and abroad by Danish patients are to be submitted in *Travel-related services*, 203.1.

*Income* Income is measured as sales of health-related services for the account of a resident customer.

*Expenditure* Expenditure is measured as purchases of health-related services made by a non-resident counterparty.

### **212.5 Heritage and recreational services**

Heritage and recreational services cover, e.g. services associated with museums, and other cultural, sporting, gambling and recreational activities. Excluded is expenditure by travellers (see 203.1).

*Income* Income is measured as sales of heritage and recreational services for the account of a non-resident customer.

*Expenditure* Expenditure is measured as purchases of heritage and recreational services provided by a non-resident counterparty.

### **212.6 Other personal services**

Other personal services comprise social services, domestic services, membership dues, etc.

*Income* Income is measured as sales of other personal services for the account of a non-resident customer.

*Expenditure* Expenditure is measured as purchases of other personal services provided by a non-resident counterparty.

## **213. OTHER BUSINESS SERVICES**

### **213.01 Operational leasing (rental)**

Operational leasing comprises renting and hiring out of transport equipment (e.g. ships, aircraft and railway carriages) *without* crew, other equipment *without* crew, and dwellings and other buildings. In connection with operational leasing, unlike financial leasing, not all risks and advantages of the right of ownership, *de facto* or *de jure*, are transferred from the lessor to the

lessee. The period of leasing does not normally cover the entire or main part of the economic life of the goods.

Excluded here are the following:

- Renting/hiring out of transport equipment and other equipment *with crew* is to be submitted in the *relevant types of service*.
- Renting/hiring out of cars or vacation homes in connection with travels is to be submitted in *Travel-related services*, 203.1.
- Rent of land or other natural resources is to be submitted in *Rent*, 401.1.

*Income* Income is measured as rental in connection with operational leasing to non-resident counterparty.

*Expenditure* Expenditure is measured as rental in connection with operational leasing by a non-resident counterparty.

## **213.02 Legal services**

Legal services cover 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 and related services.

*Income* Income is measured as sales of legal services to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of legal services provided by a non-resident counterparty.

## **213.03 Accounting, auditing, bookkeeping and tax consultancy services**

Accounting, auditing and bookkeeping services cover the recording of commercial transactions for businesses and others, examination of services of accounting records and financial statement. Tax consultancy services cover business tax planning and consulting and preparation of tax documents.

*Income* Income is measured as sales of accounting, auditing and bookkeeping services, etc. to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of accounting, auditing and bookkeeping services, etc. provided by a non-resident counterparty.

## **213.04 Business and management consulting**

Business and management consulting cover advisory, guidance and operational assistance services provided to businesses for business policy and strategy and the overall planning, structuring and control of an organization. Included are management fees, management auditing, market management, human resources, production management and project management consulting. Also included are services related to improving the image of the clients and their relations with the public and other institutions.

*Income* Income is measured as sales of business and management consulting services to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of business and management consulting services provided by a non-resident counterparty.

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

Advertising and market research services cover the design, creation and marketing of advertisements by advertising agencies and others; media placement, including the purchase and sale of advertising space; exhibition services provided by trade fairs; the promotion of products abroad, market research, telemarketing and public opinion polling on various issues.

*Income* Income is measured as sales of advertising and market research services and public opinion polling for a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of advertising and market research services and public opinion polling provided by a non-resident counterparty.

## **213.071 Architectural services**

Architectural services cover transactions related to the design of buildings etc.

*Income* Income is measured as sales of architectural services to a non-resident counterparty.

*Expenditure*

Expenditure is measured as purchases of architectural services provided by a non-resident counterparty.

### **213.072 Engineering services**

Engineering services cover transactions related to the design, development and utilization of machines, materials, instruments, structures, processes and systems. Services of this type involve the provision of designs, plans and studies related to engineering projects.

*Income* Income is measured as sales of engineering services to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of engineering services provided by a non-resident counterparty.

### **213.073 Scientific and other technical services**

Scientific and other technical services cover surveying, cartography, product testing and certification, and technical inspection services.

*Income* Income is measured as sales of scientific and other technical services to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of scientific and other technical services provided by a non-resident counterparty.

### **213.081 Services incidental to agriculture, forestry, and fishing**

Services incidental to agriculture, forestry, and fishing include such services as the provision of agricultural machinery with crew, harvesting, treatment of crops, pest control, animal boarding, animal care and breeding, and veterinary services. Services in hunting, trapping, forestry and logging, and fishing are also included.

*Income* Income is measured as sales of services related to agriculture etc., to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of services related to agriculture etc. provided by a non-resident counterparty.

### **213.082 Services incidental to mining and oil and gas extraction**

Services incidental to mining and oil and gas extraction include mining services provided at oil and gas fields, including drilling, derrick building, repair and dismantling services, and oil and gas well casing cementing. Also included are services incidental to mineral prospecting and exploration, as well as mining engineering and geological surveying.

*Income* Income is measured as sales of services incidental to mining etc. to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of services incidental to mining etc. provided by a non-resident counterparty.

### **213.09 Environmental services (waste treatment and de-pollution)**

Environmental services include the treatment of radioactive and other waste, stripping of contaminated soil, cleaning up of pollution including oil spills, restoration of mining sites, and decontamination and sanitation services. Also included are all other services that relate to the cleaning or restoring of the environment.

*Income* Income is measured as sales of environmental services to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of environmental services provided by a non-resident counterparty.

### **213.11 Other business services i.e. (recruitment of personnel, security services, translation and interpretation services, cleaning, etc.)**

Other business services n.i.e. cover distribution services for electricity, water, steam, gas and oil, where these are identifiable separately from transmission services, (for the latter see *Transportation services*, 201). Also included are recruitment of personnel, security and investigative services, translation and interpretation, photographic services, building cleaning, real estate services to businesses and any other business services that cannot be classified to any of the business services listed above.

*Income* Income is measured as sales of other business services to a non-resident counterparty.

*Expenditure*

Expenditure is measured as purchases of other business services provided by a non-resident counterparty.

## **214. RESEARCH AND DEVELOPMENT SERVICES**

### **214.11 R&D work undertaken on a systematic basis to increase the stock of knowledge – within own concern**

Research and development services undertaken on a systematic basis to increase the stock of knowledge cover services related to basic research, applied research and experimental development of new products and processes within physical sciences, social sciences and the humanities. Also included is commercial research related to electronics, pharmaceutical activities and biotechnology.

*Income* Income is measured as sales of research and development services to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of research and development services from a non-resident counterparty.

***Related services to be reported under other service codes:***

- Licenses to reproduce and licenses for the use of outcomes of research and development are to be submitted in 214.2 below.
- Sales and purchases of proprietary rights arising from research and development are to be submitted in 214.3 below.
- Technical services and consultancy services, which are to be submitted in *Architectural, Engineering or Scientific and other technical services*, 213.071-73.

**Definition – own concern:**

*In this context, a concern is considered to be defined as: two or more companies, independent of their location in Denmark or abroad, that have a mutual owner relation. An owner relation is considered to exist if one of the companies owns more than 50 percent of the other or if the company exercises control (Technically this corresponds to connected companies). A mutual owner relation does not necessarily have to be direct. For instance two companies are considered to be in the same concern if they are controlled by the same mother company (either directly or indirectly) even though they do not have mutual control over each other.*

### **214.12 R&D work undertaken on a systematic basis to increase the stock of knowledge – other companies**

Research and development services undertaken on a systematic basis to increase the stock of knowledge cover services related to basic research, applied research and experimental development of new products and processes within physical sciences, social sciences and the humanities. Also included is commercial research related to electronics, pharmaceutical activities and biotechnology.

*Income* Income is measured as sales of research and development services to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of research and development services from a non-resident counterparty.

***Related services to be reported under other service codes:***

- Licenses to reproduce and licenses for the use of outcomes of research and development are to be submitted in 214.2 below.
- Sales and purchases of proprietary rights arising from research and development are to be submitted in 214.3 below.
- Technical services and consultancy services, which are to be submitted in *Architectural, Engineering or Scientific and other technical services*, 213.071-73.

## **214.2 Licenses for the use of outcomes of R&D (Patents)**

Included are charges for the use of proprietary rights arising from R&D, such as patents, copyrights, industrial processes and designs (including trade secrets). Royalties in connection with pharmaceutical products are also included. Please note:

- Charges for licenses related to software are to be submitted in *Computer and information services*, 210,
- Licenses for the use of audio-visual and related products must be submitted in *Audio-visual services*, 215,
- Franchising fees or royalties for use of registered trademarks must be submitted in *Franchises and registered trademarks*, 211.

*Income* Income is measured as charges for licenses to use outcomes of research and development to a non-resident counterparty.

*Expenditure* Expenditure is measured as charges for licenses to use outcomes of research and development from a non-resident counterparty.

### **214.3 Purchases/sales of proprietary rights arising from R&D (patents, copyrights, industrial processes, and designs)**

Included are sales and purchases of proprietary rights arising from research and development as patents, copyrights arising from R&D, industrial processes and designs (including trade secrets).

*Income* Income is measured as sales of proprietary rights arising from R&D to a non-resident customer.

*Expenditure* Expenditure is measured as purchases of proprietary rights arising from R&D from a non-resident counterparty.

### **214.4 Other R&D services (concerning products or processes)**

Other development services concerning products or processes include those that cannot be characterized by increasing the stock of knowledge, but which may be resulting in a patent.

*Income* Income is measured as sales of other product/process services to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of other product/process services from a non-resident counterparty.

## **215. AUDIOVISUAL SERVICES**

### **215.11 Audio-visual and related services (e.g. theatre)**

Audio-visual and related services include the production of motion pictures (on film or videotape), radio and television programmes, and musical recordings. Services in connection with theatrical and musical productions and sporting events and circuses are also included. Furthermore, included are fees to producers, stage managers, actors, authors, composers, sculptors, etc. Licenses for the use of audio-visual and related products and fees for access to cable television are included here.

- Licenses to reproduce and/or distribute audio-visual and related products are to be submitted in 215.12 below.
- Sales and purchases of audio-visual originals are to be submitted in 215.13 below.
- Value of mass-produced audio-visual products on storage devices, as these are *classified as goods*.

*Income* Income is measured as sales of audio-visual and related services to a non-resident counterparty.

*Expenditure* Expenditure is measured as purchases of audio-visual and related services provided by a non-resident counterparty.

### **215.12 Licenses to reproduce and/or distribute audio-visual and related products**

Included are fees and charges for the authorized reproduction and/or distribution of audio-visual originals or prototypes (e.g. cinematographic works, sound recordings). Similarly included are fees etc. for reproduction and/or distribution of original works of authors, painters, sculptors etc.

*Income* Income is measured as charges for licenses to reproduce and/or distribute audio-visual and related products to a non-resident counterparty.

*Expenditure* Expenditure is measured as charges for licenses to reproduce and/or distribute audio-visual and related products from a non-resident counterparty.

### **215.13 Purchases/sales of audio-visual originals**

Included are sales and purchases of software originals (e.g. cinematographic works, sound recordings).

<i>Income</i>	Income is measured as sales of audio-visual originals for the account of a non-resident customer.
<i>Expenditure</i>	Expenditure is measured as purchases audio-visual originals from a non-resident counterparty.

## GOODS THAT HAVE NOT CROSSED THE DANISH BORDER AND PRICE ADJUSTMENTS TO GOODS THAT HAVE CROSSED THE BORDER

### MERCHANTING

#### 300.11 Sales of merchanting goods

Merchanting (frequently called triangular trade) implies that goods are both purchased from and sold to a non-resident counterparty without having any physical transformation and not crossing the Danish border. However, trade in goods, which cross the Danish border during transit, must be included.

If expenditure between the purchase and the sale is paid to a non-resident counterparty for processing which implies that the characteristics of the goods are changed, the purchase is allocated to *Purchases of goods abroad to be processed abroad*, 304), whereas the sale is allocated to *Sales of goods abroad after processing abroad*, 305.

*Income* Income is measured as the sales value of the merchanting goods sold during the period. The counterpart country for this transaction is the country to which the goods are sold to.

*Expenditure* The cost of goods sold under merchanting, are reported under two codes for monthly reporters and one code for other reporters.

For all reporters the cost of the goods sold within the reporting period, must be recorded on code 300.12 (see below) as negative exports.

For the monthly reporters, the purchase of goods intended for merchanting sale in the reporting period, regardless of whether or not the goods are sold, be reported as expenditures on code 300.13 (see below).

Any expenditure to a non-resident counterparty for transport or other services incidental to the trade is allocated to the types of service in question. Packaging, labelling, etc. are included under *Manufacturing services on physical inputs owned by others (processing)*, 200.4.

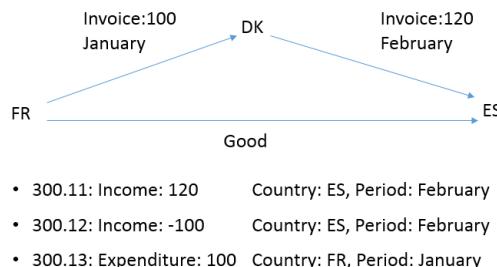
#### 300.12 Acquisition values of the merchanting goods sold during the period (negative)

*Income* Income is measured as the acquisition value (with a negative sign) for the goods sold during the period, irrespective of the time of purchase. Statistics Denmark calculates merchanting services as the difference between the sales value and the acquisition value. The country that is to be stated is the country to which the goods were sold.

#### 300.13 Purchase of merchanting goods (partner country) – Only for monthly reporters

*Expenditure* Expenditures is the purchase within the period of merchanting goods intended for resale without crossing the Danish border, regardless of whether or not the goods are sold within the period. The purchased goods may not be used as input to processing of own goods abroad (see code 304). The partner country is the country from where the goods are purchased.

The figure below illustrates the relation between the codes 300.11, 300.12 and 300.13:



**301****Purchases of fuels in connection with transport abroad***Expenditure*

Purchases abroad of petrol, diesel, electricity, etc. in connection with transport abroad are included here.

**302****Purchases of provisions, spare parts, and accessories, etc.; also including purchases for restaurant and sales of goods on board***Expenditure*

Here, purchases of spare parts and accessories, etc. in connection with transport to/from abroad as well as provisions and purchases for restaurant and sales of goods on board are measured. Included here are purchases to passengers on board, unless purchases to passengers are part of the contract between railway companies.

**304****Purchases of goods abroad to be processed abroad**

Included are purchases of goods abroad where further processing is intended. This is frequently the case when the goods are sent abroad for processing, but where supplementary materials are purchased outside Denmark. Excluded are materials obtained and invoiced by the processing enterprise abroad, which are to be allocated to *Manufacturing services on physical inputs owned by others (processing)*, 200.4.

*Expenditure*

Here, purchases of goods abroad incidental to processing abroad are stated.

*Reporting to Intrastat*

If the company reports to Intrastat and the goods are brought to Denmark after the processing abroad this must be reported with the transaction code 52.

**305****Sales of goods abroad after processing abroad**

Included are sales abroad after processing abroad. The goods must not have crossed the Danish border in the intervening time.

*Income*

Income is measured as the sales value for goods sold abroad after processing abroad.

If the goods have previously been exported from Denmark and if the company is liable to Intrastat, goods reported under service code 305, must be reported with transaction code 52.

**333****Price adjustments to goods that have crossed the border**

Adjustments to the value of goods that have crossed the border. The adjustment is related to the value of the goods when they crossed the Danish border (Intrastat for EU trade and Extrastat for Non-EU trade). If you are not reporting to Intrastat, only the adjustments for Non-EU trade must be reported.

The adjustment must be reported in the same period that the goods were crossing the border, and not in the period, where the invoice or credit note were issued.

The partner country for the price adjustment is the sending or receiving country of the goods, which is not necessarily the country of the counterpart.

*Income*

As income any adjustments to the value of goods exported from Denmark is reported. The adjustment is calculated at the new value of the goods subtracted by the original value of the goods reported to the goods statistics. This means that the value of the adjustment can be negative. If an adjustment is reported under income, there must be a corresponding export reported in the trade in goods statistics in the same period.

*Expenditure*

As expenditure any adjustments to the value of goods imported to Denmark is reported. The adjustment is calculated at the new value of the goods subtracted by the original value of the goods reported to the goods statistics. This means that the value of the adjustment can be negative. If an adjustment is reported under expenditure, there must be a corresponding import reported in the trade in goods statistics in the same period.

## 4. RENT AND CURRENT TRANSFERS TO AND FROM BROAD

### RENT OF NATURAL RESOURCES

#### 401.1 Rent

*Income* Rent of natural resources comprises charges for the use of land for extracting mineral deposits and other subsoil assets, and for forestry and grazing rights. Other examples are fishing and overflight rights.

*Expenditure* Income is measured as rent of natural resources from a non-resident counterparty.

*Expenditure* Expenditure is measured as rent of natural resources to a non-resident counterparty.

### CURRENT TRANSFERS (UNREQUITED PAYMENTS; E.G. DEVELOPMENT AID THROUGH NGO'S)

#### 402.1 Current transfers

Current transfers comprise transfers from individuals, businesses, or non-governmental institutions or organizations (NGO's) (including EU institutions) to non-resident units. They can cover, e.g. transfers for consumption (government or private), gifts in the form of food, clothes or other consumer goods, medical products or relief in connection with natural disasters (included is administrative expenditure related to transfers). Finally, they can also cover transfers to international organizations or other NGO's.

Please note that services, which are actually consumed in another country than Denmark, but which are paid for by a resident unit/organization, e.g. the Ministry of Foreign Affairs, are to be measured as if these services are purchased by the country in which the services are consumed. Simultaneously, organizations and ministries purchasing services or goods from a resident business, which are consumed abroad (e.g. development countries) are to measure these purchases as transfers to the country in which they are consumed.

For example: the Ministry of Foreign Affairs purchases services from a consulting business in Denmark, which are consumed in Tanzania. These services are to be measured as if a business in Tanzania had purchased the services from the consulting business, while at the same the Ministry of Foreign Affairs measures the amount as a transfer from Denmark to Tanzania.

*Income* Income is measured as current transfers to residents from a non-resident counterparty.

*Expenditure* Expenditure is measured as current transfers from residents to a non-resident counterparty.

## USEFUL LINKS

For assistance on the content of the reporting [Uhtjenester@dst.dk](mailto:Uhtjenester@dst.dk)

Further information on how to enter data and use the data collection software IDEP. [Quick guide for IDEP](#)

For more technical information on how to get started on the monthly survey [Quick guide monthly survey](#)

For more technical information on how to get started on the quarterly survey [Quick guide – quarterly survey](#)

Links to country codes [Country code overview](#)

Service-code overview [Service codes](#)

## APPENDIX 1: TRANSFER PRICING

In terms of International trade in services, transfer pricing is the process where enterprises fix the price of intra-group transactions to ensure that trading takes place on terms that match the market. In practice, they do so by fixing the price of transactions so that each link in the group's value chain earns a profit within the guidelines set out by the authorities.

Since transfer pricing ensures prices that reflect the market prices, transactions that are subject to transfer pricing can generally be reported like the rest of the transactions. However, this only applies if the calculation of a transfer price does not involve goods or services delivered in the opposite direction. In that case, the two transactions must be reported separately as purchases and sales. For example:

*A Danish enterprise sells market research. The market research is sold to subsidiaries abroad that are in charge of the final sales to final customers. One of the foreign sales subsidiaries also handles the group accounts on behalf of the Danish parent. The sales subsidiary handling the group accounts has costs for DKK 5,000,000 for the general operation and DKK 1,000,000 for the accounting tasks. The income of the subsidiary from sales of the group's market research to final customers amounts to DKK 10,000,000. If the subsidiary is to have a profit of 4 per cent, the transfer price of the market research sold by the Danish parent to the foreign subsidiary is calculated as follows:*

<i>Income:</i>	<i>10,000,000 DKK</i>
<i>Profit (4%):</i>	<i>-400,000 DKK</i>
<i>Costs of general operation:</i>	<i>-5,000,000 DKK</i>
<i>Costs of group accounting:</i>	<i>-1,000,000 DKK</i>
<i>Transfer price:</i>	<i>3,600,000 DKK</i>

*To ensure that all services provided between the enterprises are included in the statistics, the Danish parent must split the transaction in purchases and sales and report this:*

<i>Expenditure on accounting services:</i>	<i>1,000,000 DKK</i>
<i>Sales of market research services:</i>	<i>4,600,000 DKK</i>

### Transfer-pricing adjustments

Like other price adjustments, transfer-pricing adjustments that do not concern Intrastat and Extrastat goods, must be reported by adjusting the original data submitted for the periods affected by the transfer pricing adjustments. On the other hand, transfer pricing adjustments for Intrastat and Extrastat goods must be reported using a special code – see section [4.5](#).

#### ***Example of transfer pricing adjustment in connection with trade in services:***

*A Danish enterprise sells licences for software to a foreign subsidiary. The enterprise makes quarterly transfer pricing adjustments. For the first quarter, the following is reported initially:*

<i>Licence sales</i>	
<i>January</i>	<i>1,000,000 DKK</i>
<i>February</i>	<i>2,000,000 DKK</i>
<i>March</i>	<i>1,000,000 DKK</i>

*At the end of the quarter, a negative transfer-pricing adjustment of DKK 1,000,000 is made. If the enterprise is able to allocate the adjustment to the separate months, the adjustment is reported by individually adjusting the previously reported data for January through March. For example:*

<i>Licence sales</i>	
<i>January</i>	<i>500,000 DKK</i>
<i>February</i>	<i>1,500,000 DKK</i>
<i>March</i>	<i>1,000,000 DKK</i>

*If the enterprise is unable to allocate the transfer pricing adjustment to the separate months of the quarter, the adjustment is reported by adjusting the previously reported data for January through March proportionately with the sales of each month.*

<i>Licence sales</i>	
<i>January</i>	<i>750,000 DKK</i>
<i>February</i>	<i>1,500,000 DKK</i>
<i>March</i>	<i>750,000 DKK</i>