

Foreign trade in services, non-cross-border goods and current transfers

Instructions for submitting information

Questions?

Do you need help to submit the information? Call 010-479 60 65 or email insamling.uht@scb.se.

Difficulty in providing the exact information on time?

If you don't have time to provide the exact information, you can make an estimation. Any questions? Please contact us!

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Instructions

Which transactions are to be reported in the survey?

You need to submit information on all the transactions with foreign countries concerning:

- Purchase and sale of services, including intellectual property
- Goods for use in construction projects abroad that are purchased in the project country
- Current transfers

The transactions are to be reported on the SCB codes for each type. Also, the transactions are to be divided into country codes. In the section regarding SCB codes and definitions, the SCB codes are described. Both country codes and SCB codes also follow from the survey.

A foreign counterparty refers to a legal entity, natural person, authority, branch, and international organization with permanent operations abroad (with a foreign address).

- The survey refers to transactions taking place between business/organizations/authorities which have their permanent operations in Sweden and counterparts with permanent operations abroad.
- The transaction shall be with a foreign counterpart. Where the actual service is produced or provided has no meaning. Following the invoice is a good benchmark.
- Regardless of whether the payment is conducted via a Swedish or a foreign bank, or through some sort of settlement, it should be included in the report.
- Transactions within the same corporate group are also to be included if the counterpart is foreign
- Report the gross value for income and costs – not the net value
- Do *not* include transactions made with card payments
- Value-added tax and other excise taxes are not to be included in the reported value. VAT payments to and from foreign counterparts should however be included in the section on transfers.

How should I report transactions in foreign currencies?

Transactions in Swedish kronor as well as in foreign currency must be included, but the information must be stated in Swedish kronor.

- Regarding transactions in foreign currency, the book value is primarily used.

- If there is no book value in Swedish kronor available, the amount should be converted to Swedish kronor using the average exchange rate for the quarter in question.

Which quarter should I use?

- Transactions regarding services are to be reported in the quarter when the services were supplied.
- Transactions regarding goods and rights are to be reported in the quarter the change of ownership takes place.
- Transfers are to be reported in the quarter the payment takes place.
- Services continuing over several quarters, such as construction services, insurance services and charges for the use of intellectual property, are to be reported continuously as long as they are supplied.
- Credits and adjustments or delayed payments relating to previous periods mean that information provided in an earlier quarter needs to be corrected. You can update previous reports yourself by submitting a new report for the previous period. The above also applies to transfer price adjustments. Please note, however, that adjustments that apply to goods values should only be included if they apply to goods that do not cross the Swedish border as specified in section 1.

All transactions are to be reported in thousands of SEK.

Control your answers with VAT!

There is a connection between the information that is reported in the survey for services and the information stated on rows 21, 22, 39 and 40 in the VAT declaration. Therefore, we recommend that the report for trade in services is controlled with that VAT declaration. Statistics Sweden also conducts this control as a part of examining the reports.

In the VAT declaration, the value of the services which have been purchased within the EU (row 21) and outside the EU (row 22) is stated. Sale of services is reported in row 39 (within the EU) and 40 (outside the EU). Summing these values by quarter should result in a value corresponding to what should be reported as services in the survey. However, there are several services requested in the survey which are excluded (completely or partly) from VAT and are therefore not included in the rows mentioned above. These services are still to be included in the report.

Please also note that card payments may be included in the above lines in the VAT return (card payments are not to be included in this survey). In addition, information stated in the VAT return may refer to a different period than the one to be measured in the survey.

SCB codes and definitions

1. Repairs and manufacturing services

105 Maintenance and repair services not included elsewhere

Covers maintenance and repair work by residents on goods that are owned by non-residents (and vice versa). The repairs may be performed at the site of the repairer or elsewhere. The value of maintenance and repairs includes any parts or materials supplied by the repairer and included in the charges. Repairs and maintenance on vessels, aircraft, and other transport equipment are included in this item.

Excluded are:

- Parts and materials charged separately
- Processing that covers such operations as reconstruction, manufacture, assembly, extension or renovation and is aimed at achieving a new or significantly improved good
- Construction maintenance and repairs (included in SCB code 412, *Construction services abroad* or SCB code 413, *Construction services in Sweden*)
- Maintenance and repairs of computers (included in SCB code 410, *Computer services*)
- Cleaning of transport equipment (included in SCB code 173 and 193, *Other supporting and auxiliary transport services*)

2. Construction services

Covers the creation, renovation, repair, or extension of fixed assets in the form of buildings, land improvements of an engineering nature, and other engineering constructions (including roads, bridges, dams, etc.).

Included are:

- Also transactions with foreign companies that have Swedish VAT registration numbers beginning with 5020 and that do not have employees in Sweden (considered foreign entities)
- Site preparation (demolition, land works, etc.)
- Construction of buildings and factory premises
- Other construction and plant work (assembly of scaffolding, foundation work, masonry, stonework, etc.)
- Related installation and assembly work (electrical installations, insulation work, plumbing, etc.)
- Finishing work on buildings (plastering and façade work, joinery and carpentry, floor laying and wall covering, painting and glazing, etc.)
- Leasing of construction and demolition machinery with operator
- Assembly of machinery

- Project management of construction projects
- Assembly of prefabricated building elements
- Installation equipment used in installations

Excluded are:

- Large projects lasting longer than one year and managed by local site offices abroad (for imports, this applies to long-term projects carried out by foreign companies with site offices in Sweden)
- Leasing of machines without operator (included in SCB code 401, *Operating leasing services and rental*)
- Services incidental to mining, and oil and gas extraction (included in SCB code 451, *Services incidental to mining, oil and gas extraction*)
- Cleaning of contaminated soil substance (included in SCB code 452, *Waste treatment and depollution services*)
- Reconstruction of vessels and aircraft
- Architectural services (included in SCB code 443, *Architectural services*)

412 Construction services abroad

The total value of construction projects carried out abroad for a foreign party is recorded as income. The value of the services purchased in the framework of those projects is recorded as costs.

Excluded are:

- Goods for use in construction projects abroad that are purchased in the project country (included in SCB code 102, *Purchase of goods in the project country for construction projects abroad*)

Please note! If a construction project abroad is run via a subsidiary or an established branch abroad, only the transactions with this subsidiary/branch are to be reported, not the project's total income and costs.

102 Purchase of goods in the project country for construction projects abroad

Covers purchase of goods for use in construction projects that are carried out abroad and where the goods are purchased in the project country.

Excluded are:

- Purchase of goods for use in construction projects that are carried out abroad and where the goods are purchased outside the project country
- Any freight and insurance that is separately invoiced must be reported under freight transport services

413 Construction services in Sweden

Comprises the income value of construction services provided in Sweden to foreign parties and the cost value of the goods and services for construction work in Sweden purchased in Sweden from foreign parties.

Note that foreign-owned subsidiaries or branches in Sweden are considered Swedish parties. If such companies conduct construction services in Sweden, with Swedish customers, this should not be reported.

3. Freight and freight insurance

In general, only separately invoiced goods freight (or separately specified in the invoice) is to be reported below as well as the freight insurance. Freight and freight insurance that are included in the goods invoice (according to delivery terms) are not included.

Excluded are:

- Customs costs (not reported in this survey)

192 Freight inland waterway transport

Income and costs for freight transport services on inland waterways, rivers, canals and lakes are reported here. The waterways can belong to a country or be shared between two or more countries. Only separately invoiced freight is to be included in this survey.

Included are:

- Leasing (rental) and charters of vessels with crew
- Leasing (rental) of crew

Excluded are:

- Leasing (rental) and charters, without crew, of vessels (included in SCB code 401, *Operating leasing*)

140 Freight sea transport

Payments for goods transport services by vessel on sea performed on behalf of foreign customers as well as foreign forwarding agents are reported as income. Purchase of overseas goods transport services from abroad are reported as costs. Only separately invoiced freight is to be included in this survey.

Included are:

- Leasing (rental) and charters of vessels with crew
- Leasing (rental) of crew

Excluded are:

- Leasing (rental) and charters, without crew, of vessels (included in SCB code 401, *Operating leasing*)

141 Freight air transport

Payments for goods transport services by airplane performed on behalf of foreign customers as well as foreign forwarding agents are reported as income. Purchase of goods transport services from abroad by airplane are reported as costs. Only separately invoiced freight is to be included in this survey.

Included are:

- Leasing (rental) and charters of aircraft with crew
- Leasing (rental) of crew

Excluded are:

- Leasing (rental) and charters, without crew, of aircraft (included in SCB code 401, *Operating leasing*)

142 Freight rail transport

Payments for goods transport services by train performed on behalf of foreign customers as well as foreign forwarding agents are reported as income. Purchase of goods transport services from abroad by train are reported as costs. Only separately invoiced freight is to be included in this survey.

Included are:

- Leasing (rental) and charters of trains with crew
- Leasing (rental) of crew

Excluded are:

- Leasing (rental) and charters, without crew, of trains (included in SCB code 401, *Operating leasing*)

143 Freight road transport

Payments for goods road transport services by road performed on behalf of foreign customers as well as foreign forwarding agents are reported as income. Purchase of goods transport services from abroad by road are reported as costs. Only separately invoiced freight is to be included in this survey.

Included are:

- Leasing (rental) and charters of road vehicles with crew
- Leasing (rental) of crew



Excluded are:

- Leasing (rental) and charters, without crew, of road vehicles (included in SCB code 401, *Operating leasing*)

4. Passenger transport and other travel-related services*191 Passenger inland waterway transport*

Income and costs for passenger transport on inland waterways, rivers, canals and lakes are reported here. The waterways can belong to a country or be shared between two or more countries.

Passenger transport on vessels on inland waterways abroad as well as leasing out vessels with crew for foreign customers for limited periods as regard passenger transportation on inland waterways are reported as income.

Purchases regarding passenger transportation on inland waterways directly from foreign companies and tour operators as well as leasing of vessels with crew from foreign suppliers for limited periods are reported as costs.

Included are:

- Leasing (rental) and charters of vessels with crew
- Leasing (rental) of crew

Also included are:

- Sales/purchases of tickets for passenger travel and services that are a part of package tours
- Charges for excess baggage, vehicles, or other personal accompanying items.

Excluded are:

- Trips by foreign travellers on Swedish vessels within Sweden and trips by Swedish travellers on foreign vessels abroad (included in SCB code 222, *Other travel-related services*)
- Leasing (rental) and charters, without crew, of vessels (included in SCB code 401, *Operating leasing*)

200 Passenger sea transport

Passenger transport on vessels overseas as well as leasing out vessels with crew for foreign customers for limited periods as regard overseas passenger transportation are reported as income. Purchases regarding overseas passenger transportation directly from foreign companies and tour operators as well as leasing of vessels with crew from foreign suppliers for limited periods are reported as costs.

Included are:

- Leasing (rental) and charters of vessels with crew
- Leasing (rental) of crew

Also included are:

- Sales/purchases of tickets for passenger travel and services that are a part of package tours
- Charges for excess baggage, vehicles, or other personal accompanying items.

Excluded are:

- Trips by foreign travellers on Swedish vessels within Sweden and trips by Swedish travellers on foreign vessels abroad (included in SCB code 222, *Other travel-related services*)
- Leasing (rental) and charters, without crew, of vessels (included in SCB code 401, *Operating leasing*)

201 Passenger air transport

Passenger transport on airplanes as well as leasing out airplanes with crew for foreign customers for limited periods as regard passenger transportation abroad are reported as income. Purchases regarding passenger transportation by airplane directly from foreign companies and tour operators as well as leasing of airplanes with crew from foreign suppliers for limited periods are reported as costs.

Included are:

- Leasing (rental) and charters of aircraft with crew
- Leasing (rental) of crew

Also included are:

- Sales/purchases of tickets for passenger travel and services that are a part of package tours
- Charges for excess baggage, vehicles, or other personal accompanying items.

Excluded are:

- Trips by foreign travellers on Swedish airplanes within Sweden and trips by Swedish travellers on foreign airplanes abroad (included in SCB code 222, *Other travel-related services*)
- Leasing (rental) and charters, without crew, of aircraft (included in SCB code 401, *Operating leasing*)

203 Passenger rail transport

Passenger transport on trains as well as leasing out trains with crew for foreign customers for limited periods as regard passenger transportation abroad are reported as income. Purchases regarding passenger transportation by train directly from foreign companies and tour operators as well as leasing of trains with crew from foreign suppliers for limited periods are reported as costs.

Included are:

- Leasing (rental) and charters of trains with crew
- Leasing (rental) of crew

Also included are:

- Sales/purchases of tickets for passenger travel and services that are a part of package tours
- Charges for excess baggage, vehicles, or other personal accompanying items.

Excluded are:

- Trips by foreign travellers on Swedish trains within Sweden and trips by Swedish travellers on foreign trains abroad (included in SCB code 222, *Other travel-related services*)
- Leasing (rental) and charters, without crew, of trains (included in SCB code 401, *Operating leasing*)

204 Passenger road transport

Passenger transport on buses as well as leasing out buses with crew for foreign customers for limited periods as regard passenger transportation abroad are reported as income. Purchases regarding passenger transportation by buses directly from foreign companies and tour operators as well as leasing of buses with crew from foreign suppliers for limited periods are reported as costs.

Included are:

- Leasing (rental) and charters of buses with crew
- Leasing (rental) of crew

Also included are:

- Sales/purchases of tickets for passenger travel and services that are a part of package tours
- Charges for excess baggage, vehicles, or other personal accompanying items.
- Invoiced taxi fares abroad or to foreign countries. However, taxi fares paid by credit card or in cash should not be reported in the survey

Excluded are:

- Trips by foreign travellers on Swedish buses or taxis within Sweden and trips by Swedish travellers on foreign buses or taxis abroad (included in SCB code 222, *Other travel-related services*)
- Leasing (rental) and charters, without crew, of buses (included in SCB code 401, *Operating leasing*)

222 Other travel-related services (accommodation, conference fees etc.)

Covers trade-related services, invoiced to or by a foreign party directly. Please note! Travel-related services paid by credit card are not reported in the survey.

Included are:

- Accommodation
- Conference services
- Passenger services provided to foreign parties by Swedish carriers in Sweden. Passenger services provided to Swedish parties by foreign carriers abroad. This also includes trips that are part of package tours.
- Car rentals to foreigners in Sweden. Car rentals to Swedes abroad.
- Income from transfers within Sweden that foreign travellers purchase from Swedish companies as well as costs for transfers abroad that Swedish travellers purchase from foreign companies.

Excluded are:

- International passenger transports as stated under the respective SCB codes 191, *Passenger inland waterway transport* or 200, *Passenger sea transport* or 201, *Passenger air transport* or 203, *Passenger rail transport* or 204, *Passenger road transport*
- Compensation to employees for expenses connected with business trips abroad (not included in this survey)

5. Other transport services*402 Postal and courier services*

Covers the pick-up, transport and delivery of letters, newspapers, periodicals, brochures, other printed matter, parcels and packages, including post office counter and mailbox rental services. Postal services also include poste restante services, telegram services and post office counter services such as sales of stamps, money orders and such like.

Included are:

- Express and door-to-door delivery

Excluded are:

- The movement of mail carried by air transport enterprises (included in SCB code 141, *Freight air transport*)
- Mail preparation services (included in SCB code 462, *Other business services*)
- Storage of goods (included in SCB code 173 and 193, *Other supporting and auxiliary transport services*)
- Financial services such as postal giro, banking and savings account services (included in SCB code 331, *Financial services*)

- Administration services related to postal communication systems (included in SCB code 403, *Telecommunications services*)

6. Other supporting and auxiliary transport services

172 Port and waterway services

Income from performed port and waterway services received from foreign carriers that use Swedish ports and waterways and charges paid by Swedish carriers in connection with traffic in foreign ports and waterways are reported here.

Included are:

- Towing and salvage of vessels
- Port services and services from other maritime facilities
- Pilotage and docking services

173 Other supporting and auxiliary transport services (sea, air, rail, road)

Covers all other transportation services that cannot be allocated to any of the components of transportation services described in the SCB codes above. If the supporting services are linked to transport on inland waters, these must instead be reported on code 193, Other supporting and auxiliary transport services (inland waterway).

Included are:

- Forwarding services
- Loading and unloading of containers
- Storage, packing and other cargo handling
- Compensation to shipping agents
- Other supporting services for sea transport
- Air terminal services
- Air traffic control
- Other supporting services for air transport
- Shunting and marshalling of trains
- Other supporting services for rail transport
- Bus station services
- Road toll services, toll services for bridges and tunnels
- Parking services
- Other supporting services for land transport

193 Other supporting and auxiliary transport services (inland waterway)

Supporting services for transport, as described above, performed on inland waterways, rivers, canals and lakes are reported here. The waterways can belong to a country or be shared between two or more countries.

7. Insurance premiums

Premiums for insurance policies received from foreign policy holders and premiums paid to insurance companies abroad are reported here.

302 Life insurance, endowment insurance and pension funding (premiums)

Received and paid premiums for life insurance, endowment insurance and pension funding are reported here.

Excluded are:

- Transactions involving statutory social insurance fees abroad (included in SCB code 561, *Other transfers*)

309 Freight insurance (premiums)

Premiums for insurance against theft, damage and loss of goods in connection with goods transport are reported here. Premiums for freight insurances that are included in the total amount of a goods invoice are not included.

Excluded are:

- Premiums for transport equipment (included in SCB code 303, *Other direct insurance*)

303 Other direct insurance (premiums)

Other direct insurance covers all other forms of casualty insurance.

Included are:

- Term life insurance
- Accident and health insurance (unless these are provided as part of government social security schemes)
- Marine, aviation and other means of transport insurance
- Fire and other property damage
- Pecuniary loss insurance
- General liability insurance
- Other insurance, such as travel insurance and insurance related to loans and credit cards

310 Reinsurance (premiums)

Received and paid premiums for reinsurance in reinsurance companies abroad are reported here.

8. Insurance gross claims

Insurance compensation received from insurance companies abroad and



compensation paid to foreign insurance policyholders is reported here.

714 Life insurance, endowment insurance and pension funding (compensations)

Received and paid compensation regarding life insurance, endowment insurance and pension funding are reported here.

Excluded are:

- Transactions involving statutory social insurance fees abroad (included in SCB code 561, *Other transfers*)

545 Freight insurance (compensations)

Compensation regarding insurance against theft, damage and loss of goods in connection with goods transport is reported here.

Excluded are:

- Compensation for transport equipment (included in SCB code 546, *Other direct insurance*)

546 Other direct insurance (compensations)

Received and paid compensation for other direct insurances is reported here. Other direct insurance covers all other forms of casualty insurance.

Included are:

- Term life insurance
- Accident and health insurance (unless these are provided as part of government social security schemes)
- Marine, aviation and other means of transport insurance
- Fire and other property damage
- Pecuniary loss insurance
- General liability insurance
- Other insurance, such as travel insurance and insurance related to loans and credit cards

547 Reinsurance (compensations)

Received and paid compensation for reinsurance in reinsurance companies abroad is reported here.

9. Financial intermediation services

321 Auxiliary insurance services

Comprise 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.

331 Financial services

Financial services cover intermediary and auxiliary services, except insurance and pension fund services, usually provided by banks or other financial corporations.

Services are charged for by explicit charges in the case of many financial services and require no special calculation.

Included are:

- Fees for deposit-taking and lending
- Fees for one-off guarantees
- Early or late repayment fees or penalties
- Account charges
- Fees related to letters of credit and credit card services
- Commissions and charges related to financial leasing (not interest costs and amortisations)
- Fees related to factoring
- Fees related to underwriting, and clearing of payments
- Financial advisory services
- Custody of financial assets or bullion
- Financial asset management
- Monitoring services
- Liquidity provision services
- Risk assumption services other than insurance
- Merger and acquisition services
- Credit rating services

Excluded are:

- Brokerage fees for buying and selling shares (not included in this survey)
- Interest and other capital costs for financial leasing contracts (not included in this survey). Financial leasing is a contract whereby the lessor as legal owner of an asset transfers most of the risks and returns associated with ownership of the asset to the lessee.
- Turnover from trade in financial instruments (not included in this survey)
- The interest margins as finance corporations apply on loans and deposits (not included in this survey)

335 Pension services

Pension services cover the services provided by funds established to provide

income on retirement and benefits for death or disability, for specific groups of employees by the government or by insurance corporations on behalf of employees.

336 Standardised guarantee services

Standardised guarantee services are services related to standardised guarantee schemes. They are arrangements where one party (the guarantor) undertakes to cover the losses of the lender in the event that the borrower defaults. Examples include export credit and student loan guarantees.

10. Telecommunication, computer and information services

403 Telecommunications services

Telecommunications services encompass the transmission of sound, images or other information by telephone, telex, telegram, radio and television cable and broadcasting, satellite, electronic mail, facsimile services etc., including business network services, teleconferencing and support services. Also included are mobile telecommunication services, Internet backbone services and on-line access services, including provision of access to the Internet.

Excluded are:

- Installation services for telephone network equipment (included in SCB code 412, *Construction services abroad* and 413, *Construction services in Sweden*)
- Database services (included in SCB code 411, *Information services*)
- The value of electronically delivered software (included in SCB code 410, *Computer services*)
- The value of electronically delivered audiovisual products (included in SCB code 460, *Audiovisual and related services*)

410 Computer services

Consist of hardware and/or software-related services and data-processing services. Computer services also include licensing fees for the use of software as well as the transfer of copyright to software.

Included are:

- Sales of customized software (however delivered) and related licenses to use
- The 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, whether with a periodic license fee or a single payment

- Licenses to use non-customized (mass-produced) software provided on a physical storage device with a periodic license
- Sales and purchases of originals and ownership rights for software systems and applications
- Hardware and software consultancy and implementation services, including the management of subcontracted computer services
- Hardware and software installation, including installation of mainframes and central computing units
- Maintenance and repairs of computers and peripheral equipment
- Data recovery services
- Provision of advice and assistance on matters related to the management of computer resources
- 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
- Web page hosting services (i.e., the provision of server space on the Internet to host clients' web pages) and data hosting services (i.e., provision of server space on cloud or other means for storing and managing data)
- Provision of applications, hosting clients' applications, and computer facilities management
- Artificial intelligence (AI) systems such as virtual assistants, chatbots, speech/image recognition, smart home devices
- Software applications facilitating online meetings and video conferencing
- Cloud computing services (i.e., computing, data storage, software, and related ICT services accessed remotely over a network, supplied on demand and with measured resource usage)
- Validation of transactions relating to crypto assets provided by miners/validators.
- Staking, cloud, and pooled mining of crypto assets

Excluded are:

- Charges for licences to reproduce and/or distribute software (included in SCB code 425, *Charges for the use of intellectual property*)
- Income/costs regarding user licenses for non-customized (mass-produced) software provided on a physical medium that convey perpetual use (not included in this survey)
- Leasing of computers without an operator (included in SCB code 401, *Operating leasing services*)
- Database services (included in SCB code 411, *Information services*)

411 Information services

Comprises news agency services, database services and other information services.



Included are:

- News agency services such as the provision of news, photographs, and feature articles to the media.
- Outright sale of copyrights related to books and manuscripts, data and databases, and related services such as compilations of information content produced by accessing and observing phenomena
- Data-processing services, such as data entry, tabulation, compilation and processing on a time-sharing basis
- Database conception, entering and maintaining data in databases, and the dissemination of data and databases (including directories and mailing lists), both online and through magnetic, optical, or printed media
- Web search portals (search engine services that find information for clients who input keyword queries) and services of chatbots that provide summarized information or translation for the questions of clients
- Direct non-bulk subscriptions to newspapers and periodicals, whether by mail, electronic transmission, or other means
- Other online content provision services
- Library and archive services

Excluded are:

- Bulk subscriptions to newspapers and periodicals (not included in this survey)
- Downloaded content that is software (included in SCB code 410, *Computer services*)
- Downloaded content that is audio and video (included in SCB code 460, *Audiovisual and related services*)

11. Intellectual property*425 Charges for the use of intellectual property (excluding licenses to use software and audiovisual products)*

Includes sales and purchases for the use of intellectual property such as fees paid for licenses and royalties.

Included are:

- Charges for the use of proprietary rights (such as patents, trademarks, copyrights, industrial processes and designs including trade secrets and franchises) not related to software or audiovisual products. These rights can arise from research and development, as well as from marketing
- Charges for licences to reproduce or distribute intellectual property embodied in produced originals or prototypes (such as copyrights on books and manuscripts, computer software, cinematographic works and sound recordings) and related rights (such as for live performances and television, cable, or satellite broadcast).

Excluded are:

- Fees for use of intellectual property rights relating to software/audiovisual material (included in SCB code 410, *Computer services* and SCB code 460, *Audiovisual and related services*)
- Sales or acquisitions of copyrights related to software and applications and audiovisual products (included in SCB code 410, *Computer services* or SCB code 460, *Audiovisual and related services*)
- Sale and purchase of patents, copyrights arising from research and development (included in SCB code 427, *Sale and purchase of proprietary rights arising from research and development*)
- Acquisitions and disposals of non-produced non-financial assets (included in SCB code 723, *Acquisitions and disposals of non-produced non-financial assets*)

427 Sale and purchase of proprietary rights arising from research and development

Comprises the sale and purchase of patents, copyrights arising from research and development, Industrial processes and designs (including trade secrets).

Excluded are:

- Fees for use of intellectual property rights originating in R&D (included in SCB code 425, *Charges for the use of intellectual property*)
- Sales or acquisitions of copyrights related to software and applications and audiovisual products (included in SCB code 410, *Computer services* or SCB code 460, *Audiovisual and related services*)
- Acquisitions and disposals of non-produced non-financial assets (included in SCB code 723, *Acquisitions and disposals of non-produced non-financial assets*)

723 Acquisitions and disposals of non-produced non-financial assets

Compensation for the sale or purchase of rights consists of non-produced, non-financial assets as:

- Natural resources
- Contracts, leases, and licences as not stated in the exceptions below
- Marketing assets (brand names, trademarks) and goodwill

Included are:

- Acquisitions and disposals of emission permits

Excluded are:

- Sales or acquisitions of copyrights related to software and applications and audiovisual products (included in SCB code 410, *Computer services* or SCB code 460, *Audiovisual and related services*)

- Sales or purchase of proprietary rights (included in SCB code 427, *Sale and purchase of proprietary rights arising from research and development*)
- Continuous incomes and expenses related to the use of these rights (included in SCB code 425 *Charges for the use of intellectual property*, SCB code 410 *Computer services* and SCB code 460, *Audiovisual and related services*)
- Acquisitions and disposals of electricity (green) certificates (not included in the survey)
- Acquisitions and disposals of guarantees of origin (not included in the survey)

12. Research and development services

Research and development services consist of services that are 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 within this category, including the development of operating systems that represent technological advances. Also included is commercial research related to electronics, pharmaceuticals, and biotechnology.

426 Provision of customized and non-customized research and development services

Covers the provision of research and development services that are made-to-order (customised) and development of non-customised research and development

Excluded are:

- Sales or purchase of proprietary rights (included in SCB code 427, *Sale and purchase of proprietary rights arising from research and development*)
- Fees for use of intellectual property rights originating in R&D (included in SCB code 425, *Charges for the use of intellectual property*)

428 Other research and development services

Include other product/process development activities that are not included in SCB code 426, *Provision of customized and non-customized research and development services* or SCB code 427, *Sale and purchase of proprietary rights arising from research and development*.

13. Personal, cultural and recreational services

233 Education services in Sweden

Income refers to educational services provided to foreign parties in Sweden or provided remotely to recipients abroad. Cost relating to education refers to services provided by foreign parties in Sweden.

234 Education services abroad

Income refers to education services provided to foreign parties abroad. Costs refer to education services provided by foreign parties abroad or remotely from abroad.

235 Health services in Sweden

Income refers to health services provided to foreign parties in Sweden or provided remotely to recipients abroad. Cost relating to health services refers to services provided by foreign parties in Sweden.

236 Health services abroad

Income refers to health services provided to foreign parties abroad. Costs refer to health services provided by foreign parties abroad or remotely from abroad.

460 Audiovisual and related services

Comprise services and associated fees related to the production of motion pictures (on film or videotape), radio and television programmes (live or on tape) and musical recordings.

Included are:

- Rentals of audiovisual and related products
- Access to encrypted television channels (such as cable or satellite services)
- Mass-produced audio-visual products purchased or sold for perpetual use that are delivered electronically (downloaded)
- Fees received by performing artists (actors, musicians, dancers), authors, composers etc.
- Fees for use of intellectual property rights for audiovisual material (user licenses) for example, streaming audio and video files over the internet
- Sales or acquisitions of copyrights related to audiovisual products

Excluded are:

- Charges or licences to reproduce and/or distribute audiovisual products (included in SCB code 425, *Charges for the use of intellectual property*)

- Income/costs related to user licenses for audiovisual material provided on a physical medium with unlimited user rights (not included in this survey)

461 Heritage and recreational services

Included are services associated with museums, libraries, archives, and other cultural, sporting, gambling and recreational activities.

465 Other personal services

Includes social services, domestic services etc.

14. Other business services

401 Operating leasing services and rental

Operating leasing is the activity of renting out produced assets under arrangements that provide use of a tangible asset to the lessee, but do not involve the transfer of the bulk of risks and rewards of ownership to the lessee. Operating leasing may be called rental in case of items such as buildings or equipment.

Included are:

- Leasing (rental) and charters, without crew, of ships, aircraft (dry lease), and transport equipment.
- Lease payments relating to other types of equipment without an operator, including computers and telecommunications equipment

Excluded are:

- Costs and income related to financial leasing agreements. A financial leasing agreement refers to an agreement in which the financial risks and rewards associated with ownership of an object are to all intents and purposes transferred from the leaser to the lessee. Costs and income related to financial leases are reported as follows:
 - Interest payments and amortization related to financial leasing are not included in this survey
 - The value of goods received as the result of a new financial leasing contract is not reported in this survey.
 - Charges related to financial leasing contracts are included in SCB code 331, *Financial services*
- Licence payments for the right to use intangible assets, such as software, intellectual property, and so forth are included under specific headings (SCB code 410, *Computer services*, SCB code 460, *Audiovisual and related services* and SCB code 425, *Charges for the use of intellectual property* etc.)

- Leasing of telecommunications lines or capacity (included in SCB code 403, *Telecommunications services*)
- Leasing out of vessels, aircraft, vehicles, transport equipment, train carriages, etc., with crew (reported under the section Freight and freight insurance or the section Construction services for vehicles hired as part of construction projects)
- Rental of vehicles in Sweden to foreign nationals. Rental of vehicles by Swedes abroad (included in SCB code 222, *Other travel-related services*).

430 Legal services

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

432 Accounting, auditing and tax consultancy services

Covers the recording of commercial transactions for businesses and others, examination services of accounting records and financial statements, business tax planning and consulting and preparation of tax documents.

433 Business and management consulting and public relations services

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

440 Advertising and marketing services

Covers the design, creation and marketing of advertisements by advertising agencies; 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.

443 Architectural services

Architectural activities include the design of buildings, land and landscape. Construction blueprints, architectural consulting, planning, urban planning, landscape architecture and architectural services are included here.

444 Engineering services

Include the design, development and utilisation of machines, materials,

instruments, structures, processes and systems. Services of this type involve the provision of designs, plans and studies related to engineering projects.

Excluded are:

- Mining engineering (included in SCB code 451, *Services incidental to mining, oil and gas extraction*)
- Damage assessment (included in SCB code 321, *Auxiliary insurance services*)
- Assembly of control systems for industrial processes (also for automated production plants) (included in SCB code 412, *Construction services abroad* and SCB code 413, *Construction services in Sweden*)

445 Scientific and other technical services

Include surveying; cartography; product testing and certification; and technical inspection services.

450 Agricultural services

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

451 Services incidental to mining, 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. Services incidental to mineral prospecting and exploration, as well as mining engineering and geological surveying are also included here.

452 Waste treatment and de-pollution

Include waste collection and disposal, remediation, sanitation, and other environmental protection services. They also include environmental services, such as production of carbon offsets or carbon sequestration that are not classified under any more specific category.

473 Commission on goods and services transactions

Covers commissions on goods and services transactions received from foreign parties (e.g. companies abroad) or paid to foreign parties (merchants, commodity brokers, dealers, auctioneers, and commission agents abroad).

Included are:

- Agent commissions
- Commissions to officials
- Broker fees

- Commissions and fees in relation to auction sales
- Fees of nonfinancial intermediation platforms

Excluded are:

- Franchising fees (included in SCB code 425, *Charges for the use of intellectual property*)
- Compensation to shipping agents (included in SCB code 173 *Other supporting and auxiliary transport services (sea, air, rail, road)*)
- Brokerage on financial instruments (included in SCB code 331, *Financial services*)
- Insurance brokerage (included in SCB code 321, *Auxiliary insurance services*)
- Fees of financial intermediation platforms

462 Other business services

Only services that cannot be attributed to any other service category are reported here.

Included are:

- Delivery to the final customer of electricity, water, steam, gas or other petroleum products and air-conditioning supply (where these are identified separately from transmission services)
- Placement of personnel
- Security and investigative services
- Translation and interpretation
- Photographic services
- Publishing
- Building cleaning
- Real estate services

15. Transfers

Transfers is a concept that correspond to the provision of a good, service, financial asset or other non-produced asset, but without obtaining any return of economic value. This includes for example gifts and contributions and also membership fees, damages, fines and remission of debts.

510 Development assistance to other countries

521 EU subsidies (received/repaid)

Excluded are:

- EU subsidies which have been paid from a Swedish authority or organization

540 Subsidies from/to other international organisations

561 Other transfers (such as membership fees, damages)

Transfers not included under any other SCB code are reported here. This includes for example membership fees, damages, fines and penalties.

Also included are:

- Statutory social insurance fees abroad
- Money transfer operators' execution of transfers between household (remittances)
- Mandatory payments (with no service in return) to authorities which are not EU institutions

Excluded are:

- Group contributions
- Mandatory payments (with no service in return) to authorities which are EU institutions (included in SCB code 521)

562 Value-added tax

Transfers that refer to VAT are reported here. VAT payments from abroad can, for example, relate to VAT transfers from tax agencies abroad or VAT transfers from group enterprises or other enterprises. VAT payments abroad can, for example, relate to VAT payable to tax agencies abroad or to group enterprises or other enterprises. Note that VAT transfers that do **not** cross the Swedish border should **not** be reported in this survey. VAT transfers that are transferred through the Swedish Skatteverket should not be reported.

Excluded are:

- VAT on sales abroad (considered to be domestic transactions belonging to the foreign country)

564 Debt forgiveness

Debt forgiveness is the voluntary cancellation of all, or part, of a debt obligation within a contractual agreement between a creditor and a debtor.

Excluded are:

- Changes in claims resulting from write-offs