

# **Manual for Foreign Trade in Services**

A guide to filling in questionnaire 1482 “Foreign trade in services”

## To the User of the Manual

This Manual is an auxiliary material for those responsible for filling in the questionnaire "Foreign trade in services" (1482). Both general information about foreign trade in services and detailed guidelines for filling in the questionnaire are provided.

The present Manual is the updated edition of the English version of the Manual for Foreign Trade in Services. It has been compiled taking into account feedback from the economic units that tested the foreign trade in services questionnaire, and examples and explanations have been added. The compilers are always open to new suggestions for improvements in the manual, as a great manual can only be compiled in close co-operation with its users.

The manual was last updated on 15 January 2026. Updates made during the year may not be reflected in this manual.

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*Looking forward to further co-operation,  
Economic and Environmental Statistics  
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# 1. GENERAL INFORMATION ON STATISTICS OF FOREIGN TRADE IN SERVICES

## 1.1 HOW ARE DATA OF FOREIGN TRADE IN SERVICES COLLECTED

All EU Member States collect data on trade in services. The data are collected on trade in services with both other Member States and third countries (non-Member States).

Economic entities submit foreign trade in services data to the national statistical institute, which produces foreign trade statistics on the basis of the data.

Until 31 December 2020, foreign trade in services data were collected in Estonia by Eesti Pank (central bank of Estonia) from a balance of payments perspective.

As of 1 January 2021, Estonian economic entities submit foreign trade in services data to Statistics Estonia, which also produces statistics on foreign trade in goods. The legal basis for the data collected by Statistics Estonia is the Official Statistics Act. According to sections 28 and 30 of the Act, statistical data must be submitted in due time and to the extent specified. According to the Official Statistics Act (RT I, 11.03.2022, 2 – §§ 34, 35, 38), Statistics Estonia ensures full protection of the data received from the data provider.

The goal of the change in data collection is to get a better and more comprehensive overview of the export and import of services. This will allow for uniform data coverage, and economic units will receive more accurate, structured information on the indicators of Estonia and all other member states.

By using the published statistics, Estonian economic units can position themselves more accurately in new or existing markets, assess the market share of their service in different countries, find new markets as well as analyse the importance of the service in different countries.

## 1.2 WHY ARE DATA ON FOREIGN TRADE IN SERVICES NECESSARY?

Data on foreign trade in services are the basis for the compilation of foreign trade statistics. Foreign trade statistics are important both for those planning and making decisions in the public and private sectors at the global as well as at EU level, but also in the Member States and economic units themselves.

Statistics Estonia and Eesti Pank regularly transmit foreign trade statistics data to international organisations such as the UN, OECD, IMF, WTO and many other associations and unions of specific fields.

At the EU level, the data collected with the foreign trade in services questionnaire are necessary for monitoring the EU Single Market, economy and single currency euro as well as for the preparation of political and trade negotiations. The aggregated data of foreign trade in services are transmitted to the statistical office of the European Union (Eurostat).

In Estonia, foreign trade statistics serve as the basis for the compilation of the current account of the balance of payments and the calculation of the gross domestic product (GDP). The most important users of foreign trade in services statistics in the public sector in Estonia are Eesti Pank, the Ministry of Economic Affairs and Communications, Ministry of Rural Affairs, Ministry of Foreign Affairs and Ministry of Finance.

As far as economic entities are concerned, foreign trade data are important for conducting market research. Each year, the number of foreign trade statistics users has grown considerably.

Estonia's export and import statistics are available free of charge to all users in the [statistical database](#) of Statistics Estonia.

## 1.3 WHO ARE OBLIGATED TO SUBMIT THE QUESTIONNAIRE?

Data on foreign trade in services are to be submitted by economic entities whose turnover of exports or imports of services exceeds the **statistical threshold** set for the reference year. The statistical threshold is set by Statistics Estonia on the basis of the foreign trade data for the previous year.

In the foreign trade in services data, economic entities must report all export/import transactions, i.e. transactions with EU Member States and third (non-Union) countries. **It is necessary to report all transactions between residents and non-residents.** In the case of foreign trade in services, it is most important to note that the transaction is between a resident and a non-resident, while the service may be provided either in Estonia or abroad: foreign trade statistics cover transactions regardless of where the service is provided. **Note:** If the

economic unit is registered in Estonia and provides a service to a non-resident or purchases a service from a non-resident, the sale of the service to a non-resident or the purchase of the service from a non-resident must be reported in the foreign trade in services questionnaire, regardless of how the payment or declaration of invoices is arranged.

**Example 1:**

*An Estonian enterprise provides accounting services to a Finnish enterprise. The Estonian enterprise has registered itself as a VAT payer at the Finnish Tax Office and submits an invoice to the Finnish enterprise for the accounting services provided under the VAT number issued in Finland. In this case, the Estonian enterprise must indicate the sale of accounting services to Finland in the foreign trade in services questionnaire.*

**Example 2:**

*An Estonian enterprise has established and registered its subsidiary in Finland and provides accounting services to a Finnish enterprise via its subsidiary. In this case, the Estonian enterprise does not have to show the sale of accounting services to the Finnish enterprise in the questionnaire on foreign trade in services in Estonia. The transaction between a subsidiary registered in Finland and a Finnish enterprise is a transaction between Finnish residents.*

**Example 3:**

*An Estonian enterprise has established and registered its subsidiary in Finland and provides accounting services to its subsidiary. In this case, the Estonian enterprise must indicate the sale of accounting services to Finland in the foreign trade in services questionnaire, because it is a transaction between a resident and a non-resident.*

In 2026, data on foreign trade in services are to be submitted in the following cases:

- On the basis of 2025 data, the turnover of imports or exports of services exceeded the statistical threshold for 2026. In this case, the data are to be submitted every quarter starting from January 2026 until the end of the reference year. If in 2025, the turnover exceeded the statistical threshold set for 2025, data should be submitted also for the year 2025, starting from the quarter following the quarter when the threshold was exceeded up until the end of 2025.
- The turnover of exports or imports of services exceeds the statistical threshold during the reference year (2026). In this case, the data should be submitted starting from the quarter following the quarter when the threshold was exceeded up until the end of 2026.

In 2026, the value of the statistical threshold for exports or imports of services is **550,000 euros**.

**Note:** If in 2026 the economic unit's turnover of exports or imports of services exceeds the statistical threshold set for the following year (2027), data are to be submitted in the following year (2026) as well. If the economic unit's turnover does not exceed the statistical threshold set for the following year, it is not necessary to submit data in the following year.

For the calculation of the turnover of exports and imports of services of the economic unit, the information submitted with the questionnaire to Statistics Estonia or the data of the value-added tax return (VAT) submitted to the Tax and Customs Board are taken into account, where:

- **Exports of services: box 3** (Acts and transactions subject to tax at a rate of 0%,) – **box 3.1.1** (Intra-Community supply of goods) – **box 3.2** (Exportation of goods)
- **Exports of services to the European Union: box 3.1** (Intra-Community supply of goods and services provided to a taxable person or taxable person with limited liability of another Member State, total) – **box 3.1.1** (Intra-Community supply of goods)
- **Imports of services from the European Union: box 6** (Intra-Community acquisitions of goods and services received from a taxable person of another Member State, total) – **box 6.1** (intra-Community acquisitions of goods)

**Note:** If the economic unit is registered in Estonia and provides services to or receives services from a non-resident, it is obligatory to report the sale of services to a non-resident or the purchase of services from a non-resident in the foreign trade in services questionnaire, even if

- payment is arranged via bank accounts in foreign countries;
- the VAT return is submitted in another country;
- the services received from / supplied to non-residents have been declared in the VAT return but in a different box than those mentioned above;

- the services are exempt from VAT but there has been supply of services between a resident and a non-resident; or
- the services are purchased in full but resold to a non-resident subsidiary or parent company located abroad in the amount of the costs transferred.

**Example 4:**

*In 2025, an enterprise sold services to a non-resident in an amount equivalent to 600,000 euros. If the turnover of sold services exceeded 550,000 euros in the third quarter, the enterprise is to submit data for sold and purchased services starting from the fourth quarter of 2025 until the end of the reference year (2026). As in the fourth quarter of 2025 the enterprise's turnover exceeded the statistical threshold for the previous quarter of 2025 (500,000 euros), the data should be submitted also for the fourth quarter of 2025.*

*In this case, the economic unit receives a notification of the obligation to complete the foreign trade in services questionnaire. The notification is sent to the main user's e-mail address. If the economic unit is obliged to submit other questionnaires to Statistics Estonia, the foreign trade in services questionnaire will be added in the self-service environment to the list of questionnaires submitted by the economic unit.*

**Example 5:**

*In the first and second quarters of 2026 combined, the company exported services worth 500,000 euros and imported services worth 120,000 euros. In the third quarter, the company exported additional services worth 100,000 euros.*

*In this case, the economic unit was not obliged to provide foreign trade in services data at the beginning of 2026. However, by the third quarter, the exports of services had exceeded the statistical threshold, i.e. 550,000 euros, and therefore the economic unit has to provide foreign trade in services data (both exports and imports) for the 4th quarter of 2026.*

**Example 6:**

*In 2025, an enterprise sold services to a non-resident in an amount equivalent to 600,000 euros and purchased services from the non-resident in an amount equivalent to 640,000 euros.*

*In this case, the enterprise is to submit data on both sold and purchased services in 2026 as well.*

The obligation to submit data can be checked at <https://www.stat.ee/en/submit-data/obligation-to-submit-data>. By entering the unit's registry code and selecting the relevant period, it is possible to obtain information on what data the unit is required to provide in the selected year. If you click on the foreign trade in services questionnaire link, more information will appear on how to complete it.

Economic units whose turnover exceeds the statistical threshold in the reference period (e.g. January–March 2026) are sent a notification letter stating the need to complete the foreign trade in services questionnaire. The letter is sent to the e-mail address of the economic unit.

In the case of a VAT group, the foreign trade in services questionnaire must be completed by a representative person. The obligation of other economic entities in the VAT group to provide data are suspended. Foreign trade in services information must be provided by the VAT group if the turnover of exports and imports of services exceeds the **statistical threshold** established for the reference year. The Data Acquisition and Processing Department of Statistics Estonia aggregates the turnover of the group members' exports and imports of services in the previous period. If economic entities in the VAT group wish to provide data on foreign trade in services independently, Statistics Estonia should be informed accordingly.

In case of deletion of a VAT group at the Tax and Customs Board, the obligation to provide foreign trade in services data is passed on to all economic entities in the group.

Foreign trade in services data are not required to be provided by persons who are exempt from submitting VAT returns. These are private and legal persons who are not liable for VAT.

## **1.4 WHO IS RESPONSIBLE FOR SUBMITTING QUESTIONNAIRES?**

The questionnaire may be submitted by:

- economic entities themselves or their parts/subdivisions;
- parent economic entities (may be located abroad);
- representatives of economic entities (accounting companies etc.).

If it is more convenient for an economic unit to submit the data on its subsidiaries or subdivisions separately instead of a consolidated data set, the economic unit can do so, but first the economic unit should co-ordinate with Statistics Estonia the reporting entities, their contact persons and addresses.

If another person (accounting company) fills out the questionnaire on behalf of an economic unit, it is advisable that the person send the statistical data to the economic entity also, so that the economic unit can check the accuracy of the submitted data and is able to answer any questions Statistics Estonia might have.

**In any case, the economic unit with the reporting obligation is responsible for the accuracy of the data.**

## 1.5 WHEN ARE THE QUESTIONNAIRE SUBMISSION DUE DATES?

This is a quarterly questionnaire and is submitted separately for each quarter. The data should be submitted to Statistics Estonia at the latest **by the 18th calendar day** following the reference period for all transactions with non-resident partners conducted in the previous quarter.

### **Example 1:**

*If the enterprise has purchased services from or sold services to a non-resident partner from January to March, the data must be submitted to Statistics Estonia, i.e. the foreign trade in services questionnaire must be completed by 18 April.*

Reference period	Period of transactions reported in the questionnaire	Due date for filling in the questionnaire
1st quarter	1 January – 31 March	18 April
2nd quarter	1 April – 30 June	18 July
3rd quarter	1 July – 30 September	18 October
4th quarter	1 October – 31 December	18 January

If the data are not submitted by the due date, a reminder is sent to the person responsible for data submission. The self-service environment sends an automatic e-mail to the main user or general e-mail address of the economic unit, unless otherwise specified. Automatic reminders are sent 5 days before and 3, 7 and 20 days after the questionnaire due date.

At the end of the month, a precept is sent to the most important economic units that have not submitted the questionnaire. For the precept, the e-mail address is taken from the commercial register. The economic unit to which a precept has been issued must submit the questionnaire in 5 working days. If the unit fails to submit the questionnaire during this time, a claim for a non-compliance levy is forwarded to a bailiff.

Issuance of a precept for failure to submit data and for submitting incorrect data is provided for in section 39 of the Official Statistics Act:

*(1) The producer of official statistics shall exercise state and administrative supervision over compliance with the requirements provided for in this Act and legislation established on the basis thereof.*

*(3) Upon exercise of state supervision specified in subsection (1) this section, the producer of official statistics may apply the specific state supervision measures provided for in § 30 of the Law Enforcement Act on the basis of and pursuant to the procedure provided for in the Law Enforcement Act.*

**The payment of the non-compliance levy does not exempt the unit from the obligation to submit data.**

## 1.6 HOW LONG IS THE REPORTING PERIOD?

In general, the obligation to submit data lasts **up to the end of the reference year**, even if the total of transactions during the reference period falls below the statistical threshold.

Respondents are not required to submit data for the year following the reference year if total transactions in services in the reference year do not exceed the statistical threshold set in the following year.

If an economic unit has temporarily stopped its activity, the economic unit has been liquidated, or the data could not be submitted by the due date, Statistics Estonia should be informed by e-mail ([klienditugi@stat.ee](mailto:klienditugi@stat.ee)).

## **1.7 HOW IS CONFIDENTIALITY OF THE SUBMITTED DATA ENSURED?**

According to sections 34, 35 and 38 of the Official Statistics Act, Statistics Estonia guarantees the complete protection of the data submitted by respondents. The data are used only for statistical purposes. In order to ensure the confidentiality of foreign trade in services data, the data shall be disclosed or transmitted without characteristics enabling the respondent to be identified, in the form of aggregated data of at least three respondents. The contents of the cell (nest) enabling identification and the linked cells are covered up. If the nest of the data to be published contains data of fewer than three economic units, these are covered up, along with the cells that allow indirect identification of the original data in the “confidential nest”.

## **1.8 WHY DOES STATISTICS ESTONIA NOT USE DATA FROM THE TAX AND CUSTOMS BOARD?**

The data collected by the Estonian Tax and Customs Board only provide information about the economic unit’s total turnover of intra-EU foreign trade in services and about the sale of services by country. But Statistics Estonia must collect and publish data by type of service, country (incl. non-EU countries), cost of service, and mode of supply. The Tax and Customs Board does not collect data on foreign trade in services from economic units in such detail (there is no information available about service codes, non-resident’s country code, cost of service, and mode of supply).

## 2. FOREIGN TRADE IN SERVICES AND SUBMISSION OF DATA

### 2.1 CONCEPTS

<b>Service</b>	<p>Services are the result of a production activity that changes the conditions of the consuming entities, or facilitates the exchange of products or financial assets. Services are not generally separate items over which ownership rights can be established and cannot generally be separated from their production.</p> <p>Services cannot be stored or produced in advance; they can only be delivered in case of contact between the service provider and the purchaser. Services may not retain their form and if the service is not suitable for the customer, there may be individual incompatibilities at the time the service is provided.</p> <p>Services can be either addressed to persons (notary, doctor, cinema) or objects (repair shop, advertising agency, surveillance service). Services can be provided to both individuals and groups of people.</p>
<b>Foreign trade in services</b>	Foreign trade in services are transactions between a resident (your economic unit) and non-residents (economic units and natural persons).
<b>Economic unit</b>	Enterprise (company, sole proprietor) entered in the Commercial Register in Estonia or abroad or a non-profit institution (non-profit association, foundation, government institution, local government institution) registered in Estonia or abroad.
<b>Resident</b> (your economic unit)	<p>A person with a permanent residence in Estonia or a legal person registered in Estonia:</p> <ol style="list-style-type: none"><li>1. state authorities or agencies of the Republic of Estonia in the broadest sense (legislative, executive and judicial bodies or their agencies, and constitutional institutions), and local governments or their agencies;</li><li>2. Estonian diplomatic, consular or other official representations in foreign countries, and representative offices of other Estonian institutions or organisations abroad which are not engaged in any economic or commercial activity;</li><li>3. legal persons in public law and their agencies formed under the laws of the Republic of Estonia;</li><li>4. legal persons in private law registered in the Republic of Estonia, or their representative offices (including cross-border service providers);</li><li>5. companies (Societas Europaea) or cooperatives (Societas Cooperativa Europaea) registered in the Republic of Estonia under the statute for a European company, or their representative offices;</li><li>6. branches of foreign legal persons registered in the Republic of Estonia;</li><li>7. Estonian citizens residing in the Republic of Estonia;</li><li>8. aliens residing in the Republic of Estonia who hold a permanent residence permit or a temporary residence permit for at least one year;</li><li>9. persons specified in clauses 7 or 8, studying or undergoing medical treatment abroad, irrespective of the duration of their studies or medical treatment;</li><li>10. persons specified in clauses 7 or 8 who are members of a ship crew, seasonal or cross-border workers abroad, irrespective of the duration of their stay abroad;</li><li>11. diplomats, military personnel, staff of consular or other official representations of the Republic of Estonia and their family members abroad who enjoy immunity and diplomatic privileges.</li></ol>

<b>Non-resident</b>	A legal person established abroad or a natural person whose habitual residence is abroad. Branches and subsidiaries of non-resident enterprises located in Estonia are Estonian residents. Branches and subsidiaries of Estonian enterprises located abroad are non-residents in relation to Estonian enterprises. Embassies of foreign countries and representations of international organisations located in Estonia are also non-residents.
<b>Sale of service</b>	Exports of services, i.e. sale of services to non-residents in Estonia or abroad. The term “sale of service” is used in the data collection phase and the term “exports of services” is used when the data are published.
<b>Purchase of service</b>	Imports of services, i.e. purchase of services from non-residents in Estonia or abroad. The term “purchase of service” is used in the data collection phase and the term “imports of services” is used when the data are published.

## 2.2 WHAT IS FOREIGN TRADE IN SERVICES AND WHICH SERVICES ARE COVERED?

The quarterly foreign trade in services questionnaire should reflect all transactions relating to the exports (hereinafter “**sale of service**”) and imports of services (hereinafter “**purchase of service**”) by type and country. **NOTE:** Indicating the mode of supply in the questionnaire was mandatory in 2021. This year, submitting this information is voluntary.

Foreign trade in services is when an economic unit that is a resident of Estonia (hereinafter referred to as **resident or R**) and an economic unit registered abroad (a non-resident from the point of view of an Estonian resident – hereinafter referred to as **non-resident or NR**) engage in trade in services. In the case of sale of service, an Estonian resident receives compensation for services rendered to non-residents, including economic entities belonging to the same group abroad. In the case of purchase of service, an Estonian resident pays a non-resident for the purchased services. The service does not have to cross national borders and can be provided both in Estonia and abroad.

Estonian residents are economic entities registered in the Estonian commercial register, whose economic activity takes place in Estonia and who have a place of business in Estonia (office, structures, production facilities, etc.). Other economic entities, including subsidiaries and branches of Estonian economic units abroad, are defined as non-residents. International organisations such as the Nordic Investment Bank (NIB) and EU institutions are also classified as non-residents.

The questionnaire should reflect manufacturing, trade, maintenance and repair services, transport and construction services, financial and insurance services, royalties and license fees, telecommunications, computer and information services, travel and health services, other business services, and personal, cultural and recreational services (see [Annex 1. NACE economic activities, service codes and modes of supply](#) and [3.2 Code of service and other transaction](#)).


The basis for the classification of services at the time of publication is the Extended Balance of Payments Services Classification 2010 (EBOPS 2010), which classifies services into 12 main groups, which may in turn have sub-groups. According to this classification, the following services may be sold to and purchased from non-residents:

<b>EBOPS code</b>	<b>Specification of type of service</b>
<b>SA</b>	Manufacturing services on physical inputs owned by others
<b>SB</b>	Maintenance and repair services n.i.e.
<b>SC</b>	Transport
<b>SD</b>	Travel
<b>SE</b>	Construction
<b>SF</b>	Insurance and pension services
<b>SG</b>	Financial services
<b>SH</b>	Charges for the use of intellectual property n.i.e.
<b>SI</b>	Telecommunications, computer and information services
<b>SJ</b>	Other business services
<b>SK</b>	Personal, cultural and recreational services
<b>SL</b>	Government goods and services n.i.e.

In [chapter 3.2 Code of service and other transaction](#), the service codes are described on the basis of the above Extended Balance of Payments Services Classification 2010 (EBOPS 2010).

## 2.3 HOW TO SUBMIT DATA TO STATISTICS ESTONIA?

The data on foreign trade in services can be submitted to Statistics Estonia **electronically** using the online self-service environment.



- The self-service environment is an environment enabling respondents to submit statistical data online. In the new self-service environment, a member of the management board of an economic entity does not need to apply separately for the right to represent the entity. The environment verifies the right of representation based on data from the commercial register, and a person with the right of representation automatically receives access upon logging in. More information can be obtained by calling +372 625 9300.
- The self-service environment can be accessed at <https://uuringud.stat.ee/en/iseteenindus>. We recommend that you use an ID card or Mobile ID to log in.
- In the self-service environment, it is possible to enter the data manually record by record (see [2.4 Filling in the foreign trade in services questionnaire](#)) or to upload the data as a CSV or Excel table.
- To upload data in the self-service environment as a CSV or Excel table, click on the download icon  at the top right corner of the table. First, download the necessary CSV or Excel template by clicking on the corresponding link. Then save the file to your computer to enter the data in the file manually or download the data from an accounting program. In order to upload tables in the self-service environment, use the relevant upload link. Clicking on the link opens the data submission window. Select the data file you want to submit from your computer and upload the file by clicking "Upload file". After uploading the data, you can check the data and submit the questionnaire. Formatting errors during the uploading process mean that the file is not in accordance with the specified form.
- It is important to know the following:
  - 1) the template of the CSV table should not be altered;
  - 2) the separator should be a semicolon, not a space, full stop, etc.;
  - 3) the field "Record number" should be completed in the CSV file and each number should be unique.
- If you want to upload additional data using a CSV or Excel table, upload the data you have already provided and the additional data in the same table. **NOTE:** When uploading a CSV or Excel file containing only additional data, the previously submitted data are deleted.

## 2.4 FILLING IN THE FOREIGN TRADE IN SERVICES QUESTIONNAIRE

Once you have entered the page of your economic unit in the self-service environment, click on **Foreign trade in services** in the list of active questionnaires.

You can then view all the questionnaires to be submitted in the current year, their due dates and status. In 2026, there is one foreign trade in services questionnaire with the code 14822026 – "Foreign trade in services". On the questionnaire page, select the period for which you are submitting data. There are four periods: 1) 2026-I; 2) 2026-II; 3) 2026-III; 4) 2026-IV.

At the end of each line of the questionnaire, you'll see:

-  click on this icon to see the completed questionnaire.
-  click on this icon to start filling in the questionnaire or to correct the data.

Select the correct quarterly questionnaire you want to fill in and click on 

A quarterly view of the services questionnaire will open. Click on **"Show more"** to open the upper part of the header where you can see all the information about this questionnaire. In addition, there are separate buttons:

- **Submit comment about period** – clicking on it opens a window where you can write a free-text comment (up to 250 characters). Once you have added your comments, press **"Save"** and the window closes. If you do not want to write a comment, you can close the window by clicking on **"X"** in the right-hand corner.
- **View the instructions** – the questionnaire manual, questionnaire instructions and instructions on the questionnaire checks are available here. To close the window, click on **"X"** in the top right-hand corner.

Depending on the activity of the economic unit, one of the following will open:

- **Form 1 (Foreign trade in services).** This form is filled in by all economic entities, except for insurance enterprises (NACE codes 65111, 65121, 66211, 66221 or 66222).
- **Form 2 (Foreign trade in services of insurance enterprises).** This form is filled in by economic entities active in the economic activity of insurance (NACE codes 65111, 65121, 66211, 66221 or 66222)

To start filling in the questionnaire manually, click **“Add table row”**.

Next, a window for entering transaction data opens. To facilitate answering the questionnaire, you can select both **“Code/value”** and **“Name”** column information from the drop-down menus. For example, by selecting a code in the **“Code/value”** column, the name of the corresponding code is automatically displayed and vice versa.

Clicking on 🔍 in the **“Code/value”** column will display available options. If you want to enter information about sale of services, click on 🔍 in “Transaction in service” row in **“Code/value”** column and then on the option **“M. Sale of service”**. In this column, “M” is displayed, while in the “Name” column “Sale of service” will be displayed. You can also make a selection by clicking on 🔍 in the “Name” column, and the “Code/value” column will be automatically filled based on your selection.

In the same way, you can fill in all data fields where options are given. Further explanations of the data fields are provided in [Chapter 3. Data fields in the foreign trade in services questionnaire.](#)

To fill in the field **“Total cost of service”**, enter the corresponding cost of service. If you want to comment on the transaction, you can do so in the row **“Remark”**.

A. Foreign trade in services

Saved rows: 0

Column no.	Name	Code of variable	Code/value	Name
* 1	Transaction in service	ITSS_TEHING	<input type="text"/>	<input type="text"/>
* 2	Code of service and other transaction	ITSS_KOOD_TEENUS	<div style="border: 1px solid #ccc; padding: 5px;"> <p>M Sale of service</p> <p>O Purchase of service</p> </div>	<input type="text"/>
* 3	Code of non-resident's country	ITSS_RIIK_MR	<input type="text"/>	<input type="text"/>
* 4	Total cost of service	ITSS_SUMMA	<input type="text"/>	<input type="text"/>
* 5	The main mode of supply	ITSS_MODE	<input type="text"/>	<input type="text"/>
6	Share of the main mode of supply	ITSS_MODE_PR	<input type="text"/>	<input type="text"/>
7	Remark	INTRA_R1_17	<input type="text"/>	<input type="text"/>

Close

Add row to the table

To simplify filling in the questionnaire, a search feature has been added to each question, which can be used by clicking on 🔍 **“Search in the expanded window”**. For example, if you want to search the transaction code using a keyword, click on the **“Code/value”** 🔍 in the **“Code of service and other transaction”** column, which opens the view **“Search from classification – Code of service and other transaction”**. For example, if you enter the keyword “sea”, all service codes containing the word are displayed. If you have found the appropriate code, click on **“Select code”**, and the window closes and the code is displayed in the **“Code/value”** data field. If you do not want to make a selection here, click **“Back”** – the window closes and you can continue entering transaction data.

## Search from classification - Code of service and other transaction

You can search by code or word section. Click on the magnifying glass to confirm your search or press "Enter" on your keyboard.

Q

[Back](#)

Code	Description	Unit	
T7300000	Advertising and market research services	euro	<a href="#">Select code</a>
T72TOM00	Purchase and sales transactions in rights to use scientific (research-based) intellectual property	euro	<a href="#">Select code</a>
T502YKVO	Rental of sea transport vehicle with crew for goods freight	euro	<a href="#">Select code</a>
T501YRVO	Rental of sea transport vehicle with crew for passengers transport	euro	<a href="#">Select code</a>
T7200000	Scientific research and development services	euro	<a href="#">Select code</a>
T502V000	Sea and coastal freight transport services (incl. forwarding) abroad / to abroad	euro	<a href="#">Select code</a>
T502E000	Sea and coastal freight transport services (incl. forwarding) in Estonia / to Estonia	euro	<a href="#">Select code</a>
T501R000	Sea and coastal passenger water transport services by a resident carrier	euro	<a href="#">Select code</a>
T6312000	Web portal search engine services	euro	<a href="#">Select code</a>

Prev 1 Next

**“The main mode of supply”** and **“Share of the main mode of supply”** are optional fields. You can:

- Select the given figures – in this case, your selection will be displayed later in the questionnaire.
- Leave data fields empty – in this case, fields will remain empty in the questionnaire. If you filled in field **“The main mode of supply”**, but left field **“Share of the main mode of supply”**, then in the data processing phase, **“Share of the main mode of supply”** is considered to be 100%, i.e. the whole service was provided in the way you have indicated in **“The main mode of supply”** field.

Once the data fields have been filled in, click on **“Add row to the table”**. If any of the mandatory fields are empty or errors have occurred when entering the data, a warning or error message is displayed.

At the same time, error fields are marked. By clicking on:

- **Fix** – you can fill in the empty fields or correct the already entered data;
- **Clean** – all the entry details are deleted and you can start re-entering the data.

If there were no errors, a window for a new entry will open immediately. If you wish to view the questionnaire while filling it in or you have finished entering data, click on **“Close”** and review the completed questionnaire.

If you want to stop entering data and continue later, click on **“Exit”**, in which case you can continue filling in the questionnaire in progress whenever it is suitable for you. If all data have been entered, click on the **“Check”** button.



Once a check has been carried out, information on errors is displayed on the screen. If there are errors, they must be corrected, and if there are no errors, click on the **“Forward”** button.

In order to submit the questionnaire, click on the **“Confirm”** button.

If you have any questions while filling in the questionnaire, you can submit these to Statistics Estonia’s chatbot Iti. Click on Iti’s picture or on the question **“How can I help you?”** A chat window opens where you can write your question.


## 2.5 HOW TO CORRECT SUBMITTED DATA?

If errors are identified in the submitted data, corrections should be sent to Statistics Estonia.

If the data were submitted via the self-service environment, open the file for the relevant quarter by clicking on  (Edit). By clicking on  (Open row) next to the number of the record that needs to be corrected, the selected item will be displayed in the input table. All corrections should be made in this table and saved by clicking on the button **“Save row”** below the input table. An item can be deleted by first clicking on the number of the relevant item and then on the button **“Delete”** below the input table. If a new item needs to be inserted, click on **“Add table row”**, then add the data into the empty table displayed and click on **“Add row to the table”** to save the data. If all corrections or additions have been made, click on **“Check”**. If no errors are found click on the button **“Forward”** and then **“Confirm”**. The new, corrected data are then submitted.

## 2.6 SHOULD QUESTIONNAIRES BE SUBMITTED EVEN IF THERE WERE NO TRANSACTIONS?

Foreign trade in services data must be submitted even if an economic unit has not made any transactions with a non-resident during the relevant quarter. Otherwise, non-response and the absence of transactions cannot be distinguished. If there were no trade transactions in the relevant quarter, Statistics Estonia should be informed about that by sending an e-mail to [klienditugi@stat.ee](mailto:klienditugi@stat.ee) or by filing a **nil-report** in the self-service environment.

In order to complete the "nil-report" in the self-service environment, go to the Intrastat questionnaire and click on the symbol  to open the period confirmation view. Select the reason for confirming the questionnaire, the period or periods to confirm and add a more detailed description. Click on "Submit" to submit the relevant questionnaire periods.

## 2.7 RECOGNITION OF CREDIT INVOICES

If data on foreign trade in services have not yet been provided or a credit invoice is issued to correct an incorrect invoice, the value of the service in the foreign trade in services questionnaire must be changed on the basis of the credit invoice. If data have already been submitted, a correction must be sent to Statistics Estonia. If the credit invoice relates to a bonus or discount to the customer, questionnaire data need not be corrected.

**Note:** It is not necessary to send a correction to Statistics Estonia if the amount indicated on the credit invoice is less than 5,000 euros. The data for the quarter in which the service was purchased or sold should be corrected even if the credit invoice was submitted later.

If a credit invoice covers all the services purchased or sold by the economic unit (e.g. discounts, etc.), rather than one particular service, this need not be reflected in the questionnaire.

### **Example 1:**

*An Estonian construction enterprise (EH3) sells construction services to a Finnish enterprise (FI1) and constructs a house in Finland as ordered by the Finnish enterprise. The Finnish enterprise pays EH3 150,000 euros for the construction service and for the cost of goods and services purchased by EH3 (construction goods from Estonia for 10,000 euros and from Finland for 20,000 euros). The house is handed over to the client in January and the Finnish enterprise pays the agreed amounts on the basis of the invoices submitted in accordance with the contract 45 days after the invoice was submitted.*

*In February, problems occurred with water supply in the house and it turned out that the Estonian construction enterprise had failed to perform some of the insulation work. During negotiations between the parties, it was agreed that the Finnish enterprise orders repairs and pays for these. As a result, the cost of the construction works of the Estonian construction enterprise would be reduced by 6,000 euros, for which the Estonian construction enterprise will issue a credit invoice in March.*

*The Estonian construction enterprise must correct the data for the 1st quarter and change the cost of the construction service to 144,000 euros.*

### **Example 2:**

*During the year, an Estonian enterprise has purchased various services (legal, financial, management consultations, software licenses, etc.) from a German consultancy enterprise. At the end of the year, a discount is given on all the services purchased from Germany during the year. As this correction is not related to a particular service, there is no need to correct the foreign trade in services questionnaire.*

**Note: Do not use negative values in the case of credit invoices.**

## 2.8 ACCUMULATION OF SERVICES IN THE QUESTIONNAIRE

In the foreign trade in services questionnaire, there is no need to declare every invoice separately. If an economic unit has sold or purchased the same type of service from the same foreign country during the same reference period (quarter), it is possible to accumulate the invoice values and record them in an entry in the questionnaire.

Accumulation is allowed only if the **transaction in service, code of service and other transaction**, and the **code of the non-resident's country** are the same.

### 3. DATA FIELDS IN THE FOREIGN TRADE IN SERVICES QUESTIONNAIRE

In the foreign trade in services questionnaire, there are seven data fields, which can be divided into four categories:

- Mandatory fields – transaction in service (1), code of service and other transaction (2), code of non-resident’s country (3) and total cost of service (4). Mandatory fields are marked with an asterisk (\*);
- Optional fields – the main mode of supply (5), share of the main mode of supply (6) and remark (7);
- Fields related to classification – transaction in service (1), code of service and other transaction (2), code of non-resident’s country (3), the main mode of supply (5), share of the main mode of supply (6).
- Numeric fields – total cost of service (4).

#### 3.1 TRANSACTION IN SERVICE

There are two types of transactions in services:

- Sale of service (M) – sale of service to a non-resident, i.e. exports;
- Purchase of service (O) – purchase of service from a non-resident, i.e. imports.

#### 3.2 CODE OF SERVICE AND OTHER TRANSACTION

The **eight-digit code of service and other transaction** from the classification “Foreign trade in services 2023” is entered in the field. The transaction code is a combination of letters and numbers describing the service provided.

##### Transaction code

T	5	0	4	V	0	0	0
Type of transaction	Beginning of CPA code	Specifications					
T. Data collected with the services questionnaire	Two digits according to NACE	Whether the service is provided to a resident (R) or a non-resident (NR)					
	44 Goods purchased by an enterprise providing construction services (from Estonia and abroad)	Whether the service is provided abroad or in Estonia					
		Purchase of goods from Estonia (E) and abroad (V) in the case of providing construction services					
		Specification of service					
		Subsequent NACE2008 digits (if the code needed to be specified)					
Other specifications (reflected in the name)							

The service transaction code always starts with “T”, which indicates that information is collected with the services survey.

The second and third digit of the code are the first and second digit of the CPA (Statistical classification of products by activity) code. If the respondent purchases or sells services within its economic activity and knows the beginning of the activity’s NACE code, it is easy to find the appropriate transaction code. An exception is the purchase of goods related to construction services from Estonia and abroad or sale of goods related to construction services to non-residents where the second and third place of the code is “44” (there is no such NACE or CPA code), followed by letters in the fourth and fifth place to distinguish between purchases of goods from Estonia and abroad (EK – purchase of goods from Estonia; VK – purchase of goods from abroad). The sixth place is a letter that identifies whether the construction goods were purchased or sold for a construction project in Estonia (E) or abroad (V).

Fourth to eighth places of the code describe the features of the service and are reflected in the service's description. They describe, where appropriate:

- whether the service is purchased or sold in Estonia or abroad (e.g. construction services can be sold to non-residents by constructing buildings in Estonia or abroad);
- whether the service is provided by a resident or non-resident (e.g. in the case of passenger transport services, international passengers can be carried by both a resident and a non-resident, but the non-resident is paid for the carriage of passengers);
- whether the means of transport is rented with or without crew;
- additional CPA code digits have been used here to describe the service more accurately.

The list of service and other transaction codes, descriptions and the relationship with NACE are provided in Annex 1. NACE economic activities, service codes and modes of supply.

Types of service (based on EBOPS 2010 classification) and the corresponding service codes and descriptions are presented in the following table. Economic entities' codes of service and other transaction related to insurance differ depending on whether the principal activity is insurance or not. The economic entities whose principal activity is not insurance can select the insurance code: T65SKH00 (in case of services sales) or T65TKM00 (in case of services purchases).

The economic entities whose principal activity is insurance (NACE codes 65111, 65121, 66211, 66221 or 66222) need to report insurance-related transactions using seven different codes.

### Types of service and corresponding service codes and descriptions

Code of service	Name of service	Description of service
<b>SA</b>	<b>Manufacturing services on physical inputs owned by others</b>	
<b>T1000000</b>	Food processing services	<p><b>Processing service is an activity which results in new products or changes in the characteristics of goods.</b> Processing services are, for example:</p> <ul style="list-style-type: none"> <li>- processing of goods (reprocessing);</li> <li>- assembly;</li> <li>- packing;</li> <li>- labelling (tagging);</li> <li>- packaging, etc.</li> </ul> <p><b>In this case, the supplier of processing service does not own the processed goods.</b> Storage or distribution may co-occur with processing service but are not considered processing services.</p> <p>The cost of service may include the cost of materials and services added to the goods by the processor according to an agreement between the processor and contracting entity. The purchase/sale of processing service may take place in Estonia or abroad.</p> <p><b>Sale of service</b> – a sum that a non-resident pays to your economic entity for processing service. The goods that are sent for processing and/or are created as a result of processing belong to the non-resident.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident for processing service. The goods that are sent for processing and/or are created as a result of processing belong to a resident of Estonia, i.e. your economic unit.</p> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* cost of processed goods</li> <li>* construction of buildings/structures assembled from components, e.g. assembling of prefabricated constructions (<i>reported under SE "Construction", items SE1 or SE2</i>)</li> <li>* packaging/repackaging of goods by transport company and labelling services for transport (<i>reported under SC "Transport", items SC13, SC23, SC3B3, SC3C3, SC3G - transport supporting and auxiliary services</i>)</li> <li>* printing of books, leaflets and the like, if the service supplier owns the materials necessary for printing (<i>not reported in the questionnaire, considered goods</i>)</li> <li>* waste treatment (<i>reported under SJ32 "Waste treatment and de-pollution, agricultural and mining services"</i>)</li> </ul>
<b>T1100000</b>	Beverage processing services	
<b>T1200000</b>	Tobacco processing services	
<b>T1300000</b>	Textile processing services	
<b>T1400000</b>	Processing services of apparel	
<b>T1500000</b>	Processing services of leather and leather products	
<b>T1600000</b>	Processing services of wood and products of wood and cork	
<b>T1700000</b>	Processing services of paper and paper products	
<b>T1900000</b>	Processing services of coke and refined petroleum products	
<b>T2000000</b>	Processing services of chemicals and chemical products	
<b>T2100000</b>	Processing services of basic pharmaceutical products and pharmaceutical preparations	
<b>T2200000</b>	Processing services of rubber and plastic products	
<b>T2300000</b>	Processing services of other non-metallic mineral products	
<b>T2400000</b>	Processing services of basic metals	
<b>T2500000</b>	Processing services of fabricated metal products	

Code of service	Name of service	Description of service
T2600000	Processing services of computer, electronic and optical products	More detailed explanations and examples can be found in <a href="#">chapter 4.4 Processing services</a> (code of service: T1000000–T1700000; T1900000–T3200000; T8292000).
T2700000	Electrical equipment processing services	
T2800000	Processing services of machinery and equipment n.e.c.	
T2900000	Processing services of motor vehicles, trailers and semi-trailers	
T3000000	Processing services of other transport equipment	
T3100000	Processing services related to furniture manufacturing	
T3200000	Processing services related to other manufacturing	
T8292000	Packaging services	
<b>SB</b>	<b>Maintenance and repair services not included elsewhere</b>	
T3310000	Repair services of metal products, machinery and equipment	Maintenance and repair services of machinery and equipment in Estonia or abroad refer to maintenance and repair of machinery, equipment, transport equipment and other goods owned by non-residents and performed by residents (or vice versa). Maintenance and repair services may be supplied in the country of the service supplier or abroad. <b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for maintenance and repair services. The non-resident client owns the goods before and after supplying maintenance and repair services. <b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for maintenance and repair services. Your economic unit owns the goods before and after supplying maintenance and repair services.
T4520000	Maintenance and repair services of motor vehicles	
T4540500	Maintenance and repair services of motorcycles	
T9512000	Repair services of communication equipment	
T9520000	Repair services of personal and household goods	
		The cost of maintenance and repair services is the fee for the service, not the difference in the cost of goods before and after maintenance and repair services. The cost of service includes the cost of products/materials/spare parts/services bought by the maintenance or repair service provider and included on the same invoice as the cost of maintenance and repair services. If the cost of products/materials, etc. are invoiced separately, it is not reported in the questionnaire (considered goods). <b>Including:</b> * coating tarpaulin installation <b>Excluding:</b> * maintenance and repair of buildings ( <i>reported under <a href="#">SE "Construction"</a>, item <a href="#">SE1</a> or <a href="#">SE2</a></i> ) * maintenance and repair of airport and railway facilities ( <i>reported under <a href="#">SE "Construction"</a>, item <a href="#">SE1</a> or <a href="#">SE2</a></i> ) * maintenance and repair of computers and networks ( <i>reported under <a href="#">SI "Telecommunications, computer and information services"</a>, item <a href="#">SI2</a> - Computer services</i> ) * maintenance and repair of drilling rigs and oil rigs ( <i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ323</a> - Services incidental to mining and oil and gas extraction</i> ) * cleaning of transport equipment ( <i>reported under <a href="#">SC "Transport"</a>, items <a href="#">SC13</a>, <a href="#">SC23</a>, <a href="#">SC3B3</a>, <a href="#">SC3C3</a>, <a href="#">SC3G</a> - Other supporting and auxiliary services</i> ) * cleaning of buildings and structures on the outside ( <i>reported under <a href="#">SE "Construction"</a>, item <a href="#">SE1</a> or <a href="#">SE2</a></i> ) * cleaning of buildings and structures on the inside ( <i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ35</a> - Other business services n.i.e.</i> )

Code of service	Name of service	Description of service
<b>SC</b>	<b>Transport</b>	
<b>SC1</b>	<b>Sea transport</b>	
<b>SC11</b>	<b>Sea Transport - Passenger</b>	
<b>T501MR00</b>	Sea and coastal passenger water transport services by a non-resident carrier	Sea and coastal passenger transport <b>Sale of service</b> – a sum that is paid to your economic unit for the transport of non-resident passengers (the cost of tickets of non-resident passengers) or for passenger transport purchased from non-resident carriers and passenger transport included in travel packages.
<b>T501R000</b>	Sea and coastal passenger water transport services by a resident carrier	<b>Purchase of service</b> – a sum that your economic unit pays to a non-resident carrier for passenger sea transport.
<b>T501YRVO</b>	Rental of sea transport vehicle with crew for passengers transport	<b>Including:</b> * goods sold on board for consumption during sea transport, i.e. serving passengers on international lines – income from serving non-resident passengers, incl. the expenditures of on-resident passengers on board of the vessel, e.g. in a restaurant, bar, store, etc. (may be estimated) * transport included in holiday and tour packages * transport of passenger baggage * renting/leasing ships with crew for passenger transport
		<b>Excluding:</b> * transport of non-resident passengers in Estonia if the carrier is a resident ( <i>not reported in the questionnaire</i> ) * transport of Estonian passengers outside Estonia if the carrier is a resident ( <i>not reported in the questionnaire</i> ) * renting ships without crew for passenger transport ( <i>reported under SJ "Other business services", item SJ33 - Operating leasing services</i> ) * financial leasing of ships ( <i>not reported in the questionnaire</i> ) * purchase and sale of fuel and supplies ( <i>not reported in the questionnaire</i> )  More detailed explanations and examples of how to use these codes for travel services can be found in <a href="#">chapter 4.1 Reporting travel services in the questionnaire</a> , and for transport services in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a> .
<b>SC12</b>	<b>Sea Transport - Freight</b>	
<b>T502E000</b>	Sea and coastal freight transport services (incl. forwarding) in Estonia / to Estonia	Sea and coastal freight transport (excl. supporting and auxiliary transport services). <b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for sea freight transport.
<b>T502V000</b>	Sea and coastal freight transport services (incl. forwarding) abroad / to abroad	<b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for sea freight transport.
<b>T502YKVO</b>	Rental of sea transport vehicle with crew for goods freight	<b>Including:</b> * cabotage by sea * container transport * post and package transport by sea on behalf of post and courier companies * renting sea tankers and ships with crew
		<b>Excluding:</b> * renting/leasing movable containers ( <i>reported under SJ "Other business services", item SJ33 - Operating leasing services</i> ) * renting/leasing immovable containers for storage of goods ( <i>reported under SC "Transport", item SC13 - Sea Transport - Other</i> ) * post and package transport by post and courier companies ( <i>reported under SC "Transport", item SC4 - Post and courier services</i> ) * renting/leasing ships without crew for freight transport ( <i>reported under SJ "Other business services", item SJ33 - Operating leasing services</i> ) * financial leasing of ships ( <i>not reported in the questionnaire</i> ) * purchase and sale of fuel and supplies ( <i>not reported in the questionnaire</i> )  More detailed explanations and examples can be found in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a> .

Code of service	Name of service	Description of service
<b>SC13</b>	<b>Sea Transport - Other</b>	
<b>T5222000</b>	Services incidental to water transport (incl. storage services of transport companies)	<p>Supporting and auxiliary transport services that are not directly connected to sea and coastal transport of passengers and freight.</p> <p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for services to support passenger or freight transport.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for services to support passenger or freight transport.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* cargo handling</li> <li>* port dues</li> <li>* storage and warehousing</li> <li>* renting/leasing storage facilities (also immovable containers and tanks for storage of goods)</li> <li>* packaging/repackaging goods by transport company when providing transport service</li> <li>* towing, pilotage and navigational services</li> <li>* operational services by harbour or port related companies</li> <li>* cleaning performed in ports and airports on transport equipment</li> <li>* salvage and rescue operations at sea</li> <li>* agents' fees associated with passenger and freight transport (e.g., freight forwarding and brokerage services)</li> <li>* ferry services, bridge, tunnel and road fees</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* repair of port facilities (<i>reported under <a href="#">SE "Construction"</a>, item <a href="#">SE1</a> or <a href="#">SE2</a></i>)</li> <li>* maintenance and repair of ships (<i>reported under <a href="#">SB "Maintenance and repair services"</a></i>)</li> <li>* purchase and sale of fuel and supplies (<i>not reported in the questionnaire</i>)</li> </ul> <p>More detailed explanations and examples can be found in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a>.</p>
<b>SC2</b>	<b>Air transport</b>	
<b>SC21</b>	<b>Air transport - Passenger</b>	
<b>T511MR00</b>	Passenger air transport services by a non-resident carrier	<p>Passenger air transport.</p> <p><b>Sale of service</b> – a sum that is paid to your economic unit for the transport of non-resident passengers (the cost of tickets of non-resident passengers) or for passenger transport purchased from non-resident carriers and passenger transport included in travel packages.</p>
<b>T511R000</b>	Passenger air transport services by a resident carrier	<p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident carrier for passenger air transport.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* goods sold on board for consumption during air transport, i.e. serving passengers on international lines – income from serving non-resident passengers, incl. the expenditures of non-resident passengers on board, e.g. in a restaurant, bar, store, etc. (may be estimated)</li> <li>* transport included in holiday and tour packages</li> <li>* transport of passenger baggage</li> <li>* renting/leasing aircraft with crew for passenger transport</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* transport of non-resident passengers in Estonia if the carrier is a resident (<i>not reported in the questionnaire</i>)</li> <li>* transport of Estonian passengers outside Estonia if the carrier is a resident (<i>not reported in the questionnaire</i>)</li> <li>* renting/leasing aircraft without crew for passenger transport (<i>reported under <a href="#">S.J "Other business services"</a>, item <a href="#">SJ33 - Operating leasing services</a></i>)</li> <li>* financial leasing of aircraft (<i>not reported in the questionnaire</i>)</li> <li>* purchase and sale of fuel and supplies (<i>not reported in the questionnaire</i>)</li> </ul> <p>More detailed explanations and examples of how to use these codes for travel services can be found in <a href="#">chapter 4.1 Reporting travel services in the questionnaire</a>, and for transport services in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a>.</p>
<b>T511YRV0</b>	Rental of air transport vehicle with crew for passengers transport	

Code of service	Name of service	Description of service
<b>SC22</b>	<b>Air transport - Freight</b>	
<b>T5121E00</b>	Freight air transport services (incl. forwarding) in Estonia / to Estonia	Freight transport by air (excl. supporting and auxiliary air transport services). <b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for freight transport by air.
<b>T5121V00</b>	Freight air transport services (incl. forwarding) abroad / to abroad	<b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for freight transport by air. <b>Including:</b>
<b>T5121YRV</b>	Rental of air transport vehicle with crew for goods freight	* cabotage by air * container transport by aircraft * transport of post and packages by air on behalf of post and courier companies * renting/leasing aircraft with crew <b>Excluding:</b>
		* renting/leasing movable containers ( <i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ33</a> - Operating leasing services</i> ) * renting/leasing immovable containers for storage of goods ( <i>reported under <a href="#">SC "Transport"</a>, item <a href="#">SC23</a> - Air Transport - Other</i> ) * post and package transport by post and courier companies ( <i>reported under <a href="#">SC "Transport"</a>, item <a href="#">SC4</a> - Post and courier services</i> ) * renting/leasing of aircraft without crew for freight transport ( <i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ33</a> - Operating leasing services</i> ) * financial leasing of aircraft ( <i>not reported in the questionnaire</i> ) * <i>purchase and sale of fuel and supplies (not reported in the questionnaire)</i>  More detailed explanations and examples can be found in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a> .
<b>SC23</b>	<b>Air transport - Other</b>	
<b>T5223000</b>	Services incidental to air transport (incl. storage services of transport companies)	Supporting and auxiliary transport services that are not directly connected to passenger or freight transport by air. <b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for services to support freight transport by air. <b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for services to support freight transport by air. <b>Including:</b>
		* cargo handling * storage and warehousing renting/leasing storage facilities (also immovable containers and tanks for storage of goods) * packaging/repackaging goods by transport company * hangar and towing services * navigational aid * operational services in airports * charges for landing rights and airport fees * catering for aviation * cleaning of aircraft * salvage and rescue operations * agents' fees associated with passenger and freight transport by air (e.g., freight forwarding and brokerage services) <b>Excluding:</b> * repair of airport facilities ( <i>reported under <a href="#">SE "Construction"</a>, item <a href="#">SE1</a> or <a href="#">SE2</a></i> ) * maintenance and repair of aircraft ( <i>reported under <a href="#">SB "Maintenance and repair services"</a></i> ) * purchase and sale of fuel and supplies ( <i>not reported in the questionnaire</i> )  More detailed explanations and examples can be found in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a> .

Code of service	Name of service	Description of service
<b>SC3</b>	<b>Other modes of Transport</b>	
<b>SC3A</b>	<b>Space transport</b>	
<b>T5122000</b>	Space transport services	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for transport of passengers or freight by spaceship.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for transport of passengers or freight by spaceship.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* launching satellites</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* maintenance and repair of satellites (<i>reported under <a href="#">SB "Maintenance and repair services"</a></i>)</li> </ul>
<b>SC3B</b>	<b>Rail transport</b>	
<b>SC3B1</b>	<b>Rail transport - Passenger</b>	
<b>T491MR00</b>	International passenger rail transport services by a non-resident carrier	<p>Transport of passengers by rail</p> <p><b>Sale of service</b> – a sum that is paid to your economic unit for the transport of non-resident passengers (the cost of tickets of non-resident passengers) or for passenger transport purchased from non-resident carriers and passenger transport included in travel packages.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident carrier for passenger transport by rail.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* goods sold on board for consumption during rail transport, i.e. serving passengers on international lines – income from serving non-resident passengers, incl. the expenditures of non-resident passengers on board of the vessel, e.g. in a restaurant, bar, store, etc. (may be estimated)</li> <li>* transport included in holiday and tour packages</li> <li>* transport of passenger baggage</li> <li>* renting/leasing trains with crew for passenger transport</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* transport of non-resident passengers in Estonia if the carrier is a resident (<i>not reported in the questionnaire</i>)</li> <li>* transport of Estonian passengers outside Estonia if the carrier is a resident (<i>not reported in the questionnaire</i>)</li> <li>* renting/leasing trains without crew for passenger transport (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ33</a> - Operating leasing services</i>)</li> <li>* financial leasing of trains (<i>not reported in the questionnaire</i>)</li> <li>* purchase and sale of fuel and supplies (<i>not reported in the questionnaire</i>)</li> </ul> <p>More detailed explanations and examples of how to use these codes for travel services can be found in <a href="#">chapter 4.1 Reporting travel services in the questionnaire</a>, and for transport services in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a>.</p>
<b>T491R000</b>	International passenger rail transport services by a resident carrier	
<b>T491YRV0</b>	Rental of rail transport vehicle with crew for passengers transport	
<b>T49311MR</b>	Domestic passenger rail transport services by a non-resident carrier	
<b>T49311R0</b>	Domestic passenger rail transport services by a resident carrier	

Code of service	Name of service	Description of service
<b>SC3B2</b>	<b>Rail transport - Freight</b>	
<b>T492E000</b>	Freight rail transport services (incl. forwarding) in Estonia / to Estonia	Freight transport by rail (excl. supporting and auxiliary rail transport services). <b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for freight transport by rail.
<b>T492V000</b>	Freight rail transport services (incl. forwarding) abroad / to abroad	<b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for freight transport by rail.
<b>T492YRVO</b>	Rental of rail transport vehicle with crew for goods freight	<b>Including:</b> * cabotage by rail * container transport by rail * post and package transport by rail on behalf of post and courier companies * renting/leasing trains with crew
		<b>Excluding:</b> * renting/leasing movable containers ( <i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ33 - Operating leasing services</a></i> ) * renting/leasing immovable containers for storage of goods ( <i>reported under <a href="#">SC "Transport"</a>, item <a href="#">SC3B3 - Rail transport - Other</a></i> ) * post and package transport by post and courier companies ( <i>reported under <a href="#">SC "Transport"</a>, item <a href="#">SC4 - Post and courier services</a></i> ) * renting/leasing trains without crew ( <i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ33 - Operating leasing services</a></i> ) * financial leasing of trains ( <i>not reported in the questionnaire</i> ) * purchase and sale of fuel and supplies ( <i>not reported in the questionnaire</i> )  More detailed explanations and examples can be found in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a> .
<b>SC3B3</b>	<b>Rail transport - Other</b>	
<b>T5221100</b>	Services incidental to rail transport (incl. storage services of transport companies)	Supporting and auxiliary transport services that are not directly connected to passenger or freight transport by rail. <b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for services to support freight transport by rail. <b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for services to support freight transport by rail.
		<b>Including:</b> * cargo handling * storage and warehousing * renting/leasing storage facilities (also immovable containers and tanks for storage of goods) * packaging/repackaging goods by transport company * towing services * cleaning of trains * salvage and rescue operations * agents' fees associated with passenger and freight transport (e.g., freight forwarding and brokerage services) <b>Excluding:</b> * repair of railway facilities ( <i>reported under <a href="#">SE "Construction"</a> item <a href="#">SE1</a> or <a href="#">SE2</a></i> ) * maintenance and repair of trains ( <i>reported under <a href="#">SB "Maintenance and repair services"</a></i> ) * purchase and sale of fuel and supplies ( <i>not reported in the questionnaire</i> )  More detailed explanations and examples can be found in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a> .

Code of service	Name of service	Description of service
<b>SC3C</b>	<b>Road transport</b>	
<b>SC3C1</b>	<b>Road transport - Passenger</b>	
<b>T49312MR</b>	Domestic passenger land transport services by a non-resident carrier	Passenger transport by road <b>Sale of service</b> – a sum that is paid to your economic unit for the transport of non-resident passengers (the cost of tickets of non-resident passengers) or for passenger transport purchased from non-resident carriers and passenger transport included in travel packages.
<b>T49312R0</b>	Domestic passenger land transport services by a resident carrier	<b>Purchase of service</b> – a sum that your economic unit pays to a non-resident carrier for passenger land transport.
<b>T4939MR0</b>	International passenger land transport services by a non-resident carrier	<b>Including:</b> * goods sold on board for consumption during land transport, i.e. serving passengers on international lines – income from serving non-resident passengers, incl. the expenditures of non-resident passengers on board, e.g. in a restaurant, bar, store, etc. (may be estimated)
<b>T4939R00</b>	International passenger land transport services by a resident carrier	* transport included in holiday and tour packages * transport of passenger baggage * renting/leasing of buses and cars with crew (incl. taxi services)
<b>T49YRV00</b>	Rental of road transport vehicle with crew for passengers transport	<b>Excluding:</b> * transport of non-resident passengers in Estonia if the carrier is a resident ( <i>not reported in the questionnaire</i> ) * transport of Estonian passengers outside Estonia if the carrier is a resident ( <i>not reported in the questionnaire</i> ) * renting/leasing of buses and cars without crew for passenger transport ( <i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ33 - Operating leasing services</a></i> ) * financial leasing of road transport vehicles ( <i>not reported in the questionnaire</i> ) * purchase and sale of fuel and supplies ( <i>not reported in the questionnaire</i> )
		More detailed explanations and examples of how to use these codes for travel services can be found in <a href="#">chapter 4.1 Reporting travel services in the questionnaire</a> , and for transport services in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a> .
<b>SC3C2</b>	<b>Road transport - Freight</b>	
<b>T494E000</b>	Freight transport services (incl. forwarding) by road in Estonia / to Estonia	Freight transport by road (excl. supporting and auxiliary land transport services) <b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for freight transport by road.
<b>T494V000</b>	Freight transport services (incl. forwarding) by road abroad / to abroad	<b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for freight transport by road.
<b>T49YKV00</b>	Rental of road transport vehicle with crew for goods freight	<b>Including:</b> * cabotage by lorry * container transport by lorry * post and package transport on behalf of post and courier companies * renting/leasing lorries and other road vehicles with crew
		<b>Excluding:</b> * renting/leasing movable containers ( <i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ33 - Operating leasing services</a></i> ) * renting/leasing immovable containers and tanks for storage of goods ( <i>reported under <a href="#">SC "Transport"</a>, item <a href="#">SC3C3 - Road transport - Other</a></i> ) * post and package land transport by post and courier companies ( <i>reported under <a href="#">SC "Transport"</a>, item <a href="#">SC4 - Post and courier services</a></i> ) * renting/leasing lorries and other road vehicles without crew for freight transport ( <i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ33 - Operating leasing services</a></i> ) * financial leasing of road vehicles ( <i>not reported in the questionnaire</i> ) * purchase and sale of fuel and supplies ( <i>not reported in the questionnaire</i> )
		More detailed explanations and examples can be found in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a> .

Code of service	Name of service	Description of service
<b>SC3C3</b>	<b>Road transport - Other</b>	
<b>T5221200</b>	Services incidental to road transport (incl. storage services of transport companies)	<p>Supporting and auxiliary transport services that are not directly connected to passenger or freight transport by road.</p> <p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for services to support freight transport by road.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for services to support freight transport by road.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* cargo handling</li> <li>* storage and warehousing</li> <li>* renting/leasing storage facilities (also immovable containers and tanks for storage of goods)</li> <li>* packaging/repackaging goods by transport company</li> <li>* towing and traffic control</li> <li>* cleaning of motor vehicles</li> <li>* salvage and rescue operations</li> <li>* agents' fees associated with passenger and freight transport (e.g., freight forwarding and brokerage services)</li> <li>* ferry services, bridge, tunnel and road fees</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* repair of roads, bridges and tunnels (<i>reported under <a href="#">SE "Construction"</a>, item <a href="#">SE1</a> or <a href="#">SE2</a></i>)</li> <li>* maintenance and repair services of road transport vehicles (<i>reported under <a href="#">SB "Maintenance and repair services"</a></i>)</li> <li>* purchase and sale of fuel and supplies (<i>not reported in the questionnaire</i>)</li> </ul> <p>More detailed explanations and examples can be found in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a>.</p>
<b>SC3D</b>	<b>Inland waterway transport</b>	
<b>SC3D1</b>	<b>Inland waterway transport - Passenger</b>	
<b>T503MR00</b>	Inland passenger water transport services by a non-resident carrier	<p>Transport of passengers on inland waterways</p> <p><b>Sale of service</b> – a sum that is paid to your economic unit for the transport of non-resident passengers (the cost of tickets of non-resident passengers) or for passenger transport purchased from non-resident carriers and passenger transport included in travel packages.</p>
<b>T503R000</b>	Inland passenger water transport services by a resident carrier	<p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident carrier for passenger water transport.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* goods sold on board for consumption during transport, i.e. serving passengers on international lines – income from serving non-resident passengers, incl. the expenditures of non-resident passengers on board of the vessel, e.g. in a restaurant, bar, store, etc. (may be estimated)</li> <li>* transport of passenger baggage</li> <li>* renting/leasing inland vessels with crew</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* transport of non-resident passengers in Estonia if the carrier is a resident (<i>not reported in the questionnaire</i>)</li> <li>* transport of Estonian passengers outside Estonia if the carrier is a resident (<i>not reported in the questionnaire</i>)</li> <li>* renting/leasing of inland vessels without crew for passenger transport (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ33 - Operating leasing services</a></i>)</li> <li>* financial leasing of inland vessels (<i>not reported in the questionnaire</i>)</li> <li>* purchase and sale of fuel and supplies (<i>not reported in the questionnaire</i>)</li> </ul> <p>More detailed explanations and examples of how to use these codes for travel services can be found in <a href="#">chapter 4.1 Reporting travel services in the questionnaire</a>, and for transport services in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a>.</p>

Code of service	Name of service	Description of service
<b>SC3D2</b>	<b>Inland waterway transport - Freight</b>	
<b>T504E000</b>	Inland freight water transport services (incl. forwarding) in Estonia / to Estonia	Transport of freight on inland waterways <b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for freight transport by inland waterways. <b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for freight transport by inland waterways.
<b>T504V000</b>	Inland freight water transport services (incl. forwarding) abroad / to abroad	<b>Including:</b> * towing services for transporting oil rigs, floating cranes and dredging vessels * cabotage by inland vessel * container transport by inland vessel * post and package transport on behalf of post and courier services * renting/leasing inland vessels with crew for freight transport <b>Excluding:</b> * renting/leasing movable containers ( <i>reported under SJ "Other business services", item SJ33 - Operating leasing services</i> ) * post and package transport by post and courier companies ( <i>reported under SC "Transport", item SC4 - Post and courier services</i> ) * renting/leasing of inland vessels without crew for freight transport ( <i>reported under SJ "Other business services", item SJ33 - Operating leasing services</i> ) * financial leasing of inland vessels ( <i>not reported in the questionnaire</i> ) * purchase and sale of fuel and supplies ( <i>not reported in the questionnaire</i> )  More detailed explanations and examples can be found in <a href="#">chapter 4.3 Reporting transport services in the questionnaire</a> .
<b>SC3E</b>	<b>Pipeline transport</b>	
<b>T4950000</b>	Transport services via pipeline	Pipeline transport services, i.e. international transport of oil and oil products, water and gas via pipelines.
<b>T5221300</b>	Services incidental to transportation via pipelines	<b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for the transport of goods (incl. gas, oil) via pipeline. <b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for the transport of goods (incl. gas, oil) via pipeline. Only transport service is reported, not the value of the transported goods. <b>Excluding:</b> * distribution of electricity, water, steam, oil and gas where these are separately recorded from transmission ( <i>reported under SJ "Other business services", item SJ35 - Other business services n.i.e.</i> ) * value of goods transported ( <i>not reported in the questionnaire</i> )
<b>SC3F</b>	<b>Electricity transmission</b>	
<b>T3512000</b>	Transmission services of electricity	Fees related to international transmission of electricity <b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for electricity transmission. <b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for electricity transmission. Only the fee for electricity transmission service is reported, not the value of the transmitted electricity, if it is possible to distinguish the cost of transmission service from the cost of production and distribution services. <b>Excluding:</b> * distribution of electricity, water, steam, oil and gas where these are separately recorded from transmission ( <i>reported under SJ "Other business services", item SJ35 - Other business services n.i.e.</i> ) * financial intermediation fees associated with trading electricity on the electricity market ( <i>reported under SJ "Other business services", item SJ34 - Trade-related services</i> ) * value of transmitted electricity ( <i>not reported in the questionnaire</i> ) * electricity production costs ( <i>not reported in the questionnaire</i> )

Code of service	Name of service	Description of service
<b>SC3G</b>	<b>Other supporting and auxiliary services</b>	
<b>T5229000</b>	Other support services for transport (incl. storage services of non-transport companies)	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for services to support passenger or freight transport. Refers to services that <b>cannot be allocated to any of the previously mentioned transport services (e.g. declaring, combined transport service agent's service).</b></p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for services to support passenger or freight transport. Refers to services that <b>cannot be allocated to any of the previously mentioned transport services (e.g. declaring, combined transport service agent's service).</b></p> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* maintenance and repair of other types of transport (<i>reported under <a href="#">SB "Maintenance and repair services"</a></i>)</li> <li>* purchase and sale of fuel and supplies (<i>not reported in the questionnaire</i>)</li> </ul>
<b>SC4</b>	<b>Post and courier services</b>	
<b>T5300000</b>	Postal and courier services	<p>Pick-up, transport and delivery of letters, newspapers, periodicals, other printed matter, parcels and packages (incl. door-to-door delivery), post office counter services and mailbox rental services.</p> <p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for the provision of postal and courier services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for the provision of postal and courier services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* pick-up, transport and delivery of letters, newspapers, periodicals, brochures, other printed matter, parcels and packages</li> <li>* post office services</li> <li>* telegram services</li> <li>* mailbox rental services</li> <li>* express and door-to-door delivery</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* transport of post and packages by transport companies (<i>reported under <a href="#">SC "Transport"</a>, items <a href="#">SC12</a>, <a href="#">SC22</a>, <a href="#">SC3B2</a>, <a href="#">SC3C2</a> or <a href="#">SC3D2</a> - freight transport</i>)</li> <li>* storage of goods and related services and sorting (<i>reported under <a href="#">SC "Transport"</a>, items <a href="#">SC13</a>, <a href="#">SC23</a>, <a href="#">SC3B3</a>, <a href="#">SC3C3</a> or <a href="#">SC3G</a> - Other supporting and auxiliary services</i>)</li> <li>* financial services by post offices (<i>reported under <a href="#">SG "Financial services (excl. Insurance and pension services)"</a></i>)</li> </ul>
<b>SD</b>	<b>Travel</b>	
<b>T55MR000</b>	Accommodation services provided by a non-resident host	<p>Travel services are consumed abroad during a trip abroad or services offered to non-residents in Estonia. Travel services are offered by travel agents, tour operators and other travel-related service providers, incl. accommodation, rehabilitation and recreation establishments, transport rental offices, etc.</p> <p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for travel services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for travel services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* accommodation services</li> <li>* catering services</li> <li>* travel agent's services</li> <li>* spa and health services with accommodation</li> <li>* local transport or renting local transport</li> <li>* guide and interpretation services</li> <li>* tour operator services</li> <li>* conference services</li> <li>* other travel related services</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* passenger transport included in travel packages (<i>reported under <a href="#">SC "Transport"</a>, items <a href="#">SC11</a>, <a href="#">SC21</a>, <a href="#">SC3B1</a>, <a href="#">SC3C1</a> or <a href="#">SC3D1</a> - passenger transport</i>)</li> </ul> <p>More detailed explanations and examples can be found in <a href="#">chapter 4.1 Reporting travel service in the questionnaire</a>.</p>
<b>T55R0000</b>	Accommodation services provided by a resident host	
<b>T5600000</b>	Food and beverage serving services	
<b>T7900000</b>	Travel agency, tour operator and other reservation services and related services	

Code of service	Name of service	Description of service
SE	Construction	
SE1	Construction abroad	
T41VT000	Building construction works abroad	<p><b>Construction abroad</b> refers to construction services supplied by Estonian economic units to a non-resident client abroad, and to construction services subcontracted by Estonian construction economic units to non-resident suppliers for a construction project abroad. If the supply of construction services abroad includes the purchase of goods in Estonia or abroad and the resale of these goods, please report this under the code T44EKV00 or T44VKV00.</p> <p><b>Non-residents abroad</b> are:</p> <ul style="list-style-type: none"> <li>* non-resident economic units</li> <li>* Estonian economic units that purchase construction services for property that they own abroad. For reporting purposes, they are considered non-residents because land and property can be owned only by residents of the given country</li> </ul> <p><b>Sale of services</b> – the sum paid by the non-resident client to your economic unit for construction abroad.</p> <p><b>Purchase of services</b> – the sum paid by your economic unit to a non-resident economic unit for construction services supplied for a construction project abroad (subcontracting for a construction project abroad).</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* construction and site preparation</li> <li>* construction of buildings, roads, railways, ports and airports, dams and tunnels</li> <li>* painting and plumbing</li> <li>* demolition of buildings and civil engineering structures</li> <li>* dredging</li> <li>* installation of construction equipment (e.g. scaffolding, cranes etc.)</li> <li>* maintenance and repair of buildings</li> <li>* cleaning of buildings on the outside</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* preparatory work for mining, incl. oil and gas extraction (<i>reported under <a href="#">SJ "Other business services", item SJ323 - services incidental to mining, and oil and gas extraction</a></i>)</li> <li>* maintenance and repair of equipment and telephone networks (<i>reported under <a href="#">SB "Maintenance and repair services n.i.e."</a></i>)</li> <li>* repair of transport equipment (<i>reported under <a href="#">SB "Maintenance and repair services n.i.e."</a></i>)</li> <li>* maintenance and repair of drilling rigs and drilling platforms (<i>reported under <a href="#">SJ "Other business services", item SJ323 - services incidental to mining, and oil and gas extraction</a></i>)</li> <li>* decontamination/de-pollution of soil (<i>reported under <a href="#">SJ "Other business services", item SJ321 - waste treatment and de-pollution</a></i>)</li> </ul> <p>More detailed explanations and examples can be found in <a href="#">chapter 4.2.1 Construction abroad</a>.</p>
T42VT000	Civil engineering works abroad	
T43VT000	Special construction works abroad	
	<p><b>Building construction works:</b></p> <ul style="list-style-type: none"> <li>- Development of building projects</li> <li>- Construction of residential buildings</li> <li>- Construction of non-residential buildings</li> </ul> <p><b>Civil engineering works:</b></p> <ul style="list-style-type: none"> <li>- Construction of roads</li> <li>- Construction of railways and underground railways</li> <li>- Construction of bridges and tunnels</li> <li>- Construction of utility projects</li> <li>- Construction of utility projects for electricity and telecommunications</li> <li>- Construction of water projects</li> <li>- General construction of industrial facilities</li> <li>- General construction of sports and leisure facilities</li> </ul> <p><b>Special construction works:</b></p> <ul style="list-style-type: none"> <li>- Demolition</li> <li>- Site preparation</li> <li>- Test drilling and boring</li> <li>- Electrical, plumbing installation activities</li> <li>- Other construction installation activities</li> <li>- Building completion and finishing</li> <li>- Roofing activities</li> <li>- Foundation, concrete and other masonry activities</li> </ul>	

Code of service	Name of service	Description of service
<b>SE2</b>	<b>Construction in Estonia</b>	
<b>T41ET000</b>	Building construction works in Estonia	<p><b>Construction in Estonia</b> refers to construction services supplied by non-resident construction economic units to Estonian residents in Estonia, and to construction services subcontracted by non-resident clients to Estonian construction economic units to be supplied in Estonia. If the supply of construction services in Estonia includes the purchase of goods in Estonia or abroad by the non-resident or by the subcontracted Estonian construction economic unit, and the resale of such goods, please report this under the code T44EKE00 or T44VKE00.</p> <p><b>Sale of services</b> – the sum paid by the non-resident client to your economic unit for construction in Estonia.</p> <p><b>Purchase of services</b> – the sum paid by your economic unit to the non-resident economic unit for construction supplied in Estonia.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* construction and site preparation</li> <li>* construction of buildings, roads, railways, ports and airports, dams and tunnels</li> <li>* painting and plumbing</li> <li>* demolition of buildings and civil engineering structures</li> <li>* dredging</li> <li>* installation of construction equipment (e.g. scaffolding, cranes, etc.)</li> <li>* maintenance and repair of buildings</li> <li>* cleaning of buildings on the outside</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* preparatory work for mining, incl. oil and gas extraction (<i>reported under <a href="#">SJ "Other business services", item SJ323 - services incidental to mining, and oil and gas extraction</a></i>)</li> <li>* maintenance and repair of equipment and telephone networks (<i>reported under <a href="#">SB "Maintenance and repair services n.i.e."</a></i>)</li> <li>* repair of transport equipment (<i>reported under <a href="#">SB "Maintenance and repair services n.i.e."</a></i>)</li> <li>* maintenance and repair of drilling rigs and drilling platforms (<i>reported under <a href="#">SJ "Other business services", item SJ323 - services incidental to mining, and oil and gas extraction</a></i>)</li> <li>* decontamination/de-pollution of soil (<i>reported under <a href="#">SJ "Other business services", item SJ321 - waste treatment and de-pollution</a></i>)</li> </ul> <p>More detailed explanations and examples can be found in <a href="#">chapter 4.2.2 Construction in Estonia</a>.</p>
<b>T42ET000</b>	Civil engineering works in Estonia	
<b>T43ET000</b>	Special construction works in Estonia	
	<p><b>Building construction works:</b></p> <ul style="list-style-type: none"> <li>- Development of building projects</li> <li>- Construction of residential buildings</li> <li>- Construction of non-residential buildings</li> </ul> <p><b>Civil engineering works:</b></p> <ul style="list-style-type: none"> <li>- Construction of roads</li> <li>- Construction of railways and underground railways</li> <li>- Construction of bridges and tunnels</li> <li>- Construction of utility projects</li> <li>- Construction of utility projects for electricity and telecommunications</li> <li>- Construction of water projects</li> <li>- General construction of industrial facilities</li> <li>- General construction of sports and leisure facilities</li> </ul> <p><b>Special construction works:</b></p> <ul style="list-style-type: none"> <li>- Demolition</li> <li>- Site preparation</li> <li>- Test drilling and boring</li> <li>- Electrical, plumbing installation activities</li> <li>- Other construction installation activities</li> <li>- Building completion and finishing</li> <li>- Roofing activities</li> <li>- Foundation, concrete and other masonry activities</li> </ul>	
	<b>Purchase of goods for construction</b>	
<b>T44EKE00</b>	Goods purchased in Estonia for a construction project in Estonia	<p>These codes are used to report the purchase and sale of goods for construction between residents and non-residents. The goods may be purchased in Estonia or abroad, and the construction project may be in Estonia or abroad.</p> <p>If the construction takes place abroad, the purchase of goods in Estonia is a transaction between residents and it is not reported in the questionnaire. In that case, the respondent should only report the sale of goods brought from Estonia to the non-resident client.</p>
<b>T44EKV00</b>	Goods purchased in Estonia for a construction project abroad	
<b>T44VKE00</b>	Goods purchased abroad for a construction project in Estonia	<p>More detailed explanations and examples can be found in <a href="#">chapter 4.2 Reporting construction services in the questionnaire</a>.</p>
<b>T44VKV00</b>	Goods purchased abroad for a construction project abroad	

Code of service	Name of service	Description of service
SF	<b>Insurance and pension services</b>	Economic entities for whom <b>insurance is not</b> their main economic activity.
T65SKH00	Insurance benefits received	<p><b>Insurance</b> offers private persons and economic units financial protection against unexpected events, which helps to mitigate risk. Insurance is offered by insurance companies. Insurance companies use the reserves built from premiums paid by policy-holders to make payments to policyholders as compensation for damages incurred.</p> <p><b>Insurance benefits received (sale)</b> – the sum that a non-resident insurance company pays to your economic unit for an insured event.</p> <p><b>Insurance premiums paid (purchase)</b> – the sum that your economic unit pays to a non-resident insurance company in the reference period based on an insurance policy.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* property insurance for legal persons and natural persons</li> <li>* vehicles insurance</li> <li>* motor TPL insurance</li> <li>* travel insurance</li> <li>* life and pension insurance</li> <li>* suretyship and financial loss insurance</li> <li>* general liability insurance</li> <li>* accident insurance</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* fines and damages not arising from the insurance policy (<i>reported under <a href="#">XX "Other codes"</a>, code T9999993 "Fines and damages (excl. insurance benefits)"</i>)</li> </ul>
T65TKM00	Insurance premiums paid	
T6620000	Services auxiliary to insurance and pension funding	<p><b>Sale of services</b> – the sum paid to your economic unit by a non-resident policyholder for auxiliary insurance or pension funding services</p> <p><b>Purchase of services</b> – the sum paid by your economic unit to a non-resident enterprise for auxiliary insurance or pension funding services</p> <p>Commissions or fees are usually charged for auxiliary insurance services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>- brokerage fees</li> <li>- insurance and pension consultancy services</li> <li>- administration of insurance and pension funds</li> <li>- adjustment for taxes and losses</li> <li>- actuarial services</li> <li>- salvage administration services</li> <li>- regulatory and monitoring services on indemnity and recovery services</li> </ul>
SF	<b>Insurance and pension services</b>	<p><b>Insurance companies</b>, i.e. economic entities for whom <b>insurance</b> is their main economic activity (NACE codes 65111, 65121, 66211, 66221 or 66222).</p> <p><b>Transactions connected with insurance.</b></p>
T6500K71	Direct insurance premiums	<p><b>Direct insurance premiums (sale)</b> – premiums or premium instalments received or receivable from a policyholder under an insurance policy and with a due date in the reference period</p> <p><b>Direct insurance premiums (purchase)</b> – insurance premiums paid or payable with a due date in the reference period</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>- term life insurance</li> <li>- accident insurance</li> <li>- health insurance</li> <li>- vehicles insurance and goods in transit insurance</li> <li>- fire insurance and other property damage insurance</li> <li>- travel insurance and trip cancellation insurance</li> <li>- general liability insurance</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>- reinsurance premiums (<i>reported under code <a href="#">T6520K72</a></i>)</li> </ul>
T6520K72	Reinsurance premiums payable/receivable	<p><b>Reinsurance premiums payable/receivable (sale)</b> – reinsurance premiums received or receivable by the reinsurer</p> <p><b>Reinsurance premiums payable/receivable (purchase)</b> – reinsurance premiums paid or payable by the ceding undertaking</p>

Code of service	Name of service	Description of service
T6520K73	Reinsurance-related commissions	<p><b>Reinsurance-related commissions (sale)</b> – commissions received by the ceding undertaking</p> <p><b>Reinsurance-related commissions (purchase)</b> – commissions paid by the reinsurer</p> <p>Commissions received from the reinsurer under the reinsurance contract, including commission arising from the participation of the ceding undertaking in the reinsurer's profit.</p>
T6510K74	Claims payable for direct insurance	<p><b>Claims payable for direct insurance (sale)</b> – claims received in connection with direct insurance activities</p> <p><b>Claims payable for direct insurance (purchase)</b> – claims paid in connection with direct insurance activities</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>- term life insurance</li> <li>- accident insurance</li> <li>- health insurance</li> <li>- vehicles insurance and goods in transit insurance</li> <li>- fire insurance and other property damage insurance</li> <li>- travel insurance and trip cancellation insurance</li> <li>- general liability insurance</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>- reinsurance claims (<i>reported under code T6520K76</i>)</li> </ul>
T6500K75	Other revenues/expenditures from insurance-related activities	<p><b>Sale of services</b> – the sum paid to your economic unit by a non-resident policyholder for auxiliary insurance services</p> <p><b>Purchase of services</b> – the sum paid by your economic unit to a non-resident enterprise for auxiliary insurance services</p> <p>Commissions or fees are usually charged for auxiliary insurance services.</p> <p><b>Including revenues and expenditures associated with:</b></p> <ul style="list-style-type: none"> <li>- brokerage fees</li> <li>- insurance and pension consultancy services</li> <li>- administration of insurance and pension funds</li> <li>- adjustment for taxes and losses</li> <li>- actuarial services</li> <li>- salvage administration services</li> <li>- regulatory and monitoring services on indemnity and recovery services</li> </ul>
T6520K76	Claims for reinsurance	<p><b>Claims for reinsurance (sale)</b> – claims received in connection with reinsurance</p> <p><b>Claims for reinsurance (purchase)</b> – claims paid in connection with reinsurance</p>
T6510K77	Transfer of life insurance and pension provisions	<p><b>Transfer of life insurance and pension provisions (sale)</b> – the one-off transfer of life insurance and/or pension contracts from a foreign country to the reporting insurance company</p> <p><b>Transfer of life insurance and pension provisions (purchase)</b> – the one-off transfer to a foreign country of life insurance and/or pension contracts concluded between the reporting insurance company and a resident policyholder</p>

Code of service	Name of service	Description of service
<b>SG</b>	<b>Financial services</b>	
<b>T6400000</b>	Financial services	Financial services are financial intermediation and auxiliary services (excl. insurance and pension services) related to banking and securities transactions commissions and fees, asset management, clearing, depository services, financial advice, etc. Financial services are generally also commissions and mediation fees.
<b>T6610000</b>	Services auxiliary to financial services, except insurance and pension funding	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for financial services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for financial services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* fees for loan, deposit, financial leasing, letters of credit, factoring and guarantee contracts and for opening securities accounts</li> <li>* bank card fees</li> <li>* service fees for financial asset transactions and management, incl. transaction fees, interests on arrears and contractual fees</li> <li>* fees for issues of securities</li> <li>* fees for transactions in securities</li> <li>* providing all types of financial advice, e.g. mergers, takeovers and financial restructuring</li> <li>* financial intermediation (e.g. for electricity market and CO2 emission permits)</li> <li>* currency exchange and financial leasing</li> <li>* financial services by post offices</li> <li>* service fees for cryptocurrency transactions and management</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* interest paid or received or the value of credit, financial leasing, etc. (<i>not reported in the questionnaire</i>)</li> <li>* insurance services (<i>reported under SF "Insurance and pension services"</i>)</li> <li>* purchase and sale of CO2 emission permits (<i>reported under XX "Other codes", code T9999991 "Purchase and sale transactions of non-produced non-financial assets (licenses, patents, trademarks, franchises, CO2 quotas, etc.)"</i>)</li> <li>* payments to government to buy CO2 emission permits (<i>not reported in the questionnaire</i>)</li> <li>* auxiliary insurance services (<i>reported under SF "Insurance and pension services"</i>)</li> <li>* non-financial advice by banks (<i>reported under SJ "Other business services", item SJ212 - Accounting, auditing, bookkeeping and tax consulting services</i>)</li> </ul>
<b>Services auxiliary to financial services, except insurance and pension funding:</b>		
	<ul style="list-style-type: none"> <li>- Financial transaction processing and settlement activities, including for credit card transactions</li> <li>- Investment advisory services</li> <li>- Activities of advisers and brokers</li> <li>- Fiduciary and custody services on a fee or contract basis</li> </ul>	
<b>SH</b>	<b>Charges for the use of intellectual property n.i.e</b>	
<b>T58LK000</b>	Use of print and software intellectual property rights	<b>Fees for the use of intellectual property</b> are charges for using proprietary rights (franchises, copyrights and trademarks, outcomes of research and development, patents, industrial technology and industrial design solutions, etc.); licensing fees for reproducing or distributing original pieces or prototypes (books, manuscripts, computer software, films, recordings) and for the related rights (e.g. television, cable or satellite broadcasts).
<b>T59LK000</b>	Use of intellectual property to films, videos and television programmes, sound recordings and music	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for the use of intellectual property.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for the use of intellectual property.</p>
<b>T7740000</b>	Licensing services for the right to use intellectual property and similar products, except copyrighted works	

Code of service	Name of service	Description of service
<b>SI</b>	<b>Telecommunications, computer and information services</b>	
<b>SI1</b>	<b>Telecommunications services</b>	
<b>T6100000</b>	Telecommunications services	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for telecommunications services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for telecommunications services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* broadcast or transmission of sound, images, data or other information by telephone, telex, telegraph, cable, fibre, satellite and the internet</li> <li>* business network services, teleconferencing and support services</li> <li>* mobile telecommunications services</li> <li>* services by internet providers</li> <li>* provision of access to the internet</li> <li>* leasing of telecommunication lines or capacity</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* installation services of telecommunications network (<i>reported under <a href="#">SE "Construction"</a>, item <a href="#">SE1</a> or <a href="#">SE2</a></i>)</li> <li>* database services (<i>reported under <a href="#">SI "Telecommunications, computer and information services"</a>, item <a href="#">SI32</a> - Other information services</i>)</li> <li>* maintenance and repair services of transmission equipment and satellites (<i>reported under <a href="#">SB "Maintenance and repair services"</a></i>)</li> </ul>
<b>SI2</b>	<b>Computer services</b>	
<b>T5820000</b>	Software publishing services	Computer services are services related to hardware, software and data processing.
<b>T6200000</b>	Computer programming, consultancy and related services	<p><b>Sale of service</b> – a sum that a non-resident economic unit or natural person pays to your economic unit for computer services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit or natural person for computer services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* programming and systems analysis</li> <li>* development, production and documentation of customised software</li> <li>* hardware and software consultancy, implementation and management</li> <li>* hardware and software installation</li> <li>* web hosting (cloud service)</li> <li>* website design</li> <li>* hardware (incl. computers and peripheral equipment) maintenance and repairs</li> <li>* systems maintenance and other support services</li> <li>* data and software recovery services</li> <li>* data-entry and tabulation</li> <li>* provision of applications and computer facilities management</li> <li>* computer-training courses designed for a specific user</li> <li>* online gaming</li> <li>* computer game software downloads</li> <li>* fee for the use of customised and standard software without the right to reproduce or distribute</li> <li>* website management and development</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* standard software on physical media for permanent use (<i>not reported in the questionnaire, considered goods</i>)</li> <li>* licences to reproduce and/or distribute software (<i>reported under <a href="#">SH "Charges for the use of intellectual property n.i.e."</a></i>)</li> <li>* renting computers without operator (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ33</a> - Operating leasing services</i>)</li> </ul>
<b>T6311000</b>	Data processing, hosting and related services	
<b>T9511000</b>	Repair services of computers and peripheral equipment	

Code of service	Name of service	Description of service
SI3	<b>Information services</b>	
SI31	<b>Information services - News agency services</b>	
T6391000	News agency services	<p>Sale of news, photographs, articles, etc. to the media and purchase of these from the media.</p> <p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for the provision of news, photographs and feature articles.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for the provision of news, photographs and feature articles.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* purchase or sale of exclusive information</li> <li>* fees paid to freelance journalists and freelance photographers</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* web-based subscription to news providers, newspapers, periodicals and newspaper databases (<i>reported under <a href="#">SI "Telecommunications, computer and information services"</a>, item <a href="#">SI32</a> - Other information services</i>)</li> </ul>
SI32	<b>Information services - Other information services</b>	
T58K0000	Online media and other publishing services	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for database services, incl. database design, data storage and distribution.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for database services, incl. database design, data storage and distribution.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* database building, data storage and data and database distribution</li> <li>* internet search engine services</li> <li>* direct subscriptions to periodicals (by mail or online)</li> <li>* other web services</li> <li>* web-based library and archive services</li> <li>* downloaded products, excl. software or audio and video products</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* subscriptions to newspapers and periodicals (<i>not reported in the questionnaire</i>)</li> <li>* downloaded software (<i>reported under <a href="#">SI "Telecommunications, computer and information services"</a>, item <a href="#">SI2</a> - Computer services</i>)</li> <li>* downloaded audio and video products (<i>reported under <a href="#">SK "Personal, cultural and recreational services"</a>, item <a href="#">SK1</a> - Audio-visual and related services</i>)</li> </ul>
T6312000	Web portal search engine services	
T6399000	Other information services n.e.c.	

Code of service	Name of service	Description of service
<b>SJ</b>	<b>Other business services</b>	
<b>SJ1</b>	<b>Research and development services</b>	
<b>SJ111</b>	<b>Provision of customized and non-customized research and development services</b>	
<b>T7200000</b>	Scientific research and development services	<p>Research and development covers services that are associated with customised research and studies, and development of new products and technological processes in natural sciences, social sciences and humanities as well as with applied research in the areas of electronics, pharmaceuticals and biotechnology.</p> <p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for research and development services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for research and development services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* fundamental research: experimental or theoretical research</li> <li>* applied research: research designed for specific practical use</li> <li>* experimental development: developing of new products and processes, including quality improvement</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* market research (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ22 - Advertising; market research; and public opinion polling</a></i>)</li> <li>* acquisition and sale of proprietary rights arising from R&amp;D (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ112 - Sale of proprietary rights arising from research and development</a></i>)</li> <li>* sale/purchase of rights to produce and/or use R&amp;D outcomes (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ112 - Sale of proprietary rights arising from research and development</a></i>)</li> <li>* licensing fees for the use of outcomes of R&amp;D (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ112 - Sale of proprietary rights arising from research and development</a></i>)</li> </ul>
<b>SJ112</b>	<b>Sale of proprietary rights arising from research and development</b>	
<b>T72TOM00</b>	Purchase and sales transactions in rights to use scientific (research-based) intellectual property	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for the sale of intellectual property arising from R&amp;D.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for the purchase of intellectual property arising from R&amp;D.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* purchase and sale of patents arising from R&amp;D</li> <li>* purchase and sale of copyrights on R&amp;D results</li> <li>* purchase and sale of original designs, e.g. industrial design, graphic design, etc.</li> <li>* purchase and sale of copyrights on industrial technology, industrial blueprints, etc.</li> <li>* purchase and sale of manufacturing and company secrets</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* preparing documents and rights related to patents and licenses (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ211 - Legal services</a></i>)</li> <li>* purchase and sale of proprietary rights on registered trademarks and franchises (<i>reported under <a href="#">XX "Other codes"</a>, code T9999991 "Purchase and sale transactions of non-produced non-financial assets (licenses, patents, trademarks, franchises, CO2 quotas, etc.)"</i>)</li> <li>* fees for publishing printed, audiovisual and other works (<i>reported under <a href="#">SK "Personal, cultural and recreational services"</a>, item <a href="#">SK1 - Audio-visual and related services</a></i>)</li> </ul>

Code of service	Name of service	Description of service
<b>SJ2</b>	<b>Professional and management consulting services</b>	
<b>SJ211</b>	<b>Legal services</b>	
<b>T6910000</b>	Legal services	<p>Legal services are legal consulting and representation in legal procedures, preparing legal documents, notary services, estate administration, arbitration and conciliation services.</p> <p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for legal services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for legal services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* preparing documents and rights related to patents and licenses</li> </ul>
<b>SJ212</b>	<b>Accounting</b>	
<b>T6920000</b>	Accounting, bookkeeping and auditing services; tax consulting services	<p>Accounting, bookkeeping and auditing services, tax consultancy – registration of economic transactions, auditing books and reports, tax planning and consultancy, preparing tax documents.</p> <p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for accounting, auditing, bookkeeping and tax consulting services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for accounting, auditing, bookkeeping and tax consulting services.</p>
<b>SJ213</b>	<b>Business and management consulting and public relations services</b>	
<b>T7000000</b>	Services of head offices, management services	<p>Business and management consulting and public relations services – consulting and assistance services (management fees, performance audit, marketing and human resources management, production management and project management consulting), image building and public relations management.</p> <p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for business and management consulting and public relations services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for business and management consulting and public relations services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* advice and operational assistance services provided for business policy and strategy</li> <li>* planning, structuring and control of an organisation/enterprise</li> <li>* improving the corporate image and relations with the public and other institutions</li> <li>* management auditing</li> <li>* market, human resource and production management</li> <li>* project management consulting</li> <li>* charges for general management and overhead costs (for planning, organisation and control) by an Estonian parent company to a non-resident branch or subsidiary or vice versa</li> </ul> <p><b>Note.</b> Inter-company services or costs between your company and a non-resident parent or subsidiary company should be allocated as closely as possible, i.e. all provided services should be indicated.</p> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* advertising, market research and public opinion polling (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ22</a> - Advertising, market research and public opinion polling</i>)</li> </ul>

Code of service	Name of service	Description of service
<b>SJ22</b>	<b>Advertising, market research and public opinion polling</b>	
<b>T58RKL00</b>	Advertising in books, newspapers and magazines	<b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for advertising, market research and public opinion polling and for organising exhibitions, fairs and congresses.
<b>T6010300</b>	Radio advertising time	<b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for advertising, market research and public opinion polling and for organising exhibitions, fairs and congresses.
<b>T6020300</b>	Television advertising time	
<b>T7300000</b>	Advertising and market research services	<b>Including:</b> * design, creation and marketing of advertisements by advertising agencies * publishing advertisements in the media and public spaces (incl. purchase and renting of advertising space and time) * organisation of exhibitions and congresses * presentation services at exhibitions * promotion of products (marketing) abroad * market research, telemarketing and opinion polling * Internet marketing, advertising on social media
<b>T8230000</b>	Convention and trade show organisation services	
<b>SJ3</b>	<b>Technical, trade-related and other business services</b>	
<b>SJ311</b>	<b>Architectural services</b>	
<b>T7111000</b>	Architectural services	<b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for architectural services. <b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for architectural services. <b>Including:</b> * urban planning and landscape architecture * provision of advice, studies and reports on landscape architecture * project planning and design * advising, planning, development and design of buildings and landscapes <b>Excluding:</b> * engineering services related to mining ( <i>reported under SJ "Other business services", item SJ323 - Services incidental to mining and oil and gas extraction</i> )
<b>SJ312</b>	<b>Engineering services</b>	
<b>T7112000</b>	Engineering services and related technical consulting services	<b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for engineering services. <b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for engineering services. <b>Including:</b> * design and development of machines, materials, instruments, structures, processes and systems <b>Excluding:</b> * design of drilling rigs and platforms ( <i>reported under SJ "Other business services", item SJ323 - Services incidental to mining and oil and gas extraction</i> ) * engineering services related to mining, oil and gas extraction ( <i>reported under SJ "Other business services", item SJ323 - Services incidental to mining and oil and gas extraction</i> )

Code of service	Name of service	Description of service
<b>SJ313</b>	<b>Scientific and other technical services</b>	
<b>T7120000</b>	Technical testing and analysis services	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for testing and inspection services.</p> <p><b>Purchase of service</b> – a sum that your economic pays to a non-resident economic unit for testing and inspection services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* surface surveying and cartography</li> <li>* weather forecasting and meteorological services</li> <li>* scientific and technical consulting services</li> <li>* environmental assessments</li> <li>* environmental and natural resource management consulting</li> <li>* testing and analysis of materials and products</li> <li>* laboratory services</li> <li>* testing and certification of drilling rigs and platforms</li> <li>* inspection and certification of consumer goods, cars, airplanes, factories etc.</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* mining engineering services (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ323</a> - Services incidental to mining and oil and gas extraction</i>)</li> <li>* technical test and analyses services due to maintenance and repair of vehicles (<i>reported under <a href="#">SB "Maintenance and repair services"</a></i>)</li> <li>* technical test and analyses services due to patents (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ112</a> - Sale of proprietary rights arising from research and development</i>)</li> </ul>
<b>SJ32</b>	<b>Waste treatment and de-pollution, agricultural and mining services</b>	
<b>SJ321</b>	<b>Waste treatment and de-pollution</b>	
<b>T3700100</b>	Sewerage services	<p>Waste collection, decontamination, sewerage and other environmental protection services.</p> <p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for waste treatment.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for waste treatment.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* processing of radioactive and other waste</li> <li>* decontamination of soil</li> <li>* sewerage, sewage treatment and septic tank cleaning</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* payments to government institutions for sale and purchase of CO2 emission permits (<i>reported under <a href="#">XX "Other codes"</a>, code T9999991 "Purchase and sale transactions of non-produced non-financial assets (licenses, patents, trademarks, franchises, CO2 quotas, etc.)"</i>)</li> </ul>
<b>T3800000</b>	Waste collection, treatment and disposal services; materials recovery services	
<b>T3900000</b>	Remediation services and other waste management services	
<b>SJ322</b>	<b>Services incidental to agriculture, forestry and fishing</b>	
<b>T0160000</b>	Agricultural and animal husbandry services (except veterinary services)	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for services incidental to agriculture, forestry and fishing.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for services incidental to agriculture, forestry and fishing.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* leasing of agricultural machinery with crew</li> <li>* harvesting and treatment of crops</li> <li>* crop breeding services</li> <li>* services incidental to forestry and logging</li> <li>* pest control</li> <li>* animal boarding, animal care and breeding services</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* services incidental to hunting</li> <li>* services incidental to fishing</li> <li>* veterinary services</li> <li>* leasing of agricultural machinery without crew (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ33</a> - Operating leasing services</i>)</li> </ul>
<b>T0170000</b>	Hunting and trapping and related services	
<b>T0210000</b>	Forest trees and nursery services (incl. support services)	
<b>T0300700</b>	Support services to fishing and aquaculture	
<b>T7500000</b>	Veterinary services	

Code of service	Name of service	Description of service
<b>SJ323</b>	<b>Services incidental to mining and oil and gas extraction</b>	
<b>T0900000</b>	Mining support services	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for services incidental to mining (incl. oil and gas extraction).</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for services incidental to mining (incl. oil and gas extraction).</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* services incidental to oil and gas extraction (drilling and erection of drilling rigs, repair and dismantling)</li> <li>* prospection and exploration of mineral deposits</li> <li>* mining and geologic studies</li> <li>* designing of drilling rigs and platforms</li> <li>* maintenance and repairs of drilling rigs and platforms</li> <li>* engineering services related to mining and geologic surveying</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* testing and certification of drilling rigs and platforms (<i>reported under <a href="#">SJ "Other business services"</a>, item <a href="#">SJ313 - Scientific and other technical services</a></i>)</li> </ul>
<b>SJ33</b>	<b>Operating leasing services</b>	
<b>T6820000</b>	Rental and operating services of own or leased real estate	<p>Operating leasing services is the renting of produced assets with the condition that the ownership of the assets and the related risks are not transferred to the lessee. <b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for operating leasing.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for operating leasing.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* renting or leasing of residential and non-residential premises in buildings</li> <li>* renting or leasing of stands and locations for exhibitions and congresses</li> <li>* renting or leasing of transport vehicles without crew</li> <li>* renting or leasing of machinery and equipment without operator</li> <li>* renting or leasing of movable containers</li> <li>* renting or leasing of other equipment, incl. computers and communications equipment without servicing personnel</li> <li>* renting or leasing of furniture and other household appliances</li> <li>* renting or leasing leisure equipment</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* licence fees for the use of software and intellectual property (<i>reported under <a href="#">SH "Charges for the use of intellectual property n.i.e"</a></i>)</li> <li>* financial leasing (<i>not reported in the questionnaire</i>)</li> <li>* renting or leasing of telecommunication lines or capacity (<i>reported under <a href="#">SI "Telecommunications, computer and information services"</a>, item <a href="#">SI1 - Telecommunications services</a></i>)</li> <li>* renting or leasing of transport vehicles with crew (<i>reported under <a href="#">SC "Transport"</a>, item <a href="#">SC12</a>, <a href="#">SC22</a>, <a href="#">SC3B2</a>, <a href="#">SC3C2</a> or <a href="#">SC3D2</a></i>)</li> <li>* renting or leasing of transport vehicles incidental to travel abroad (<i>reported under <a href="#">SC "Transport"</a></i>)</li> <li>* renting or leasing of buildings for embassies (<i>not reported in the questionnaire</i>)</li> </ul>
<b>T7710000</b>	Rental and leasing services of motor vehicles	
<b>T7720000</b>	Rental and leasing services of personal and household goods	
<b>T7730000</b>	Rental and leasing services of other machinery, equipment and tangible goods	

Code of service	Name of service	Description of service
<b>SJ34</b>	<b>Trade-related services</b>	
<b>T3514000</b>	Trade services of electricity (incl. commissions)	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for trade-related services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for trade-related services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* commissions or other fees to merchants, commodity brokers, commission agents for intermediating goods and services</li> <li>* agent's commissions or auctioneer's fee on sale of goods through vending machines, incl. internet auctions</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* agent's fees associated with passenger and freight transport (<i>reported under <a href="#">SC "Transport"</a>, items <a href="#">SC13</a>, <a href="#">SC23</a>, <a href="#">SC3B3</a>, <a href="#">SC3C3</a> or <a href="#">SC3G</a> - supporting and auxiliary services</i>)</li> <li>* services by financial brokers (<i>reported under <a href="#">SG "Financial services"</a> (excl. insurance and pension services)</i>)</li> <li>* services by tour operators (<i>reported under <a href="#">SD "Travel"</a></i>)</li> <li>* travel agent's services (<i>reported under <a href="#">SD "Travel"</a></i>)</li> <li>* franchise fees (<i>reported under <a href="#">SH "Charges for the use of intellectual property n.i.e."</a></i>)</li> </ul>
<b>T3523000</b>	Trade services of gas through mains (incl. commissions)	
<b>T4510000</b>	Trade services of motor vehicles	
<b>T4530000</b>	Trade services of motor vehicle parts and accessories	
<b>T4540000</b>	Trade services of motorcycles and related parts and accessories	
<b>T4600000</b>	Wholesale trade services	
<b>T4700000</b>	Retail trade services	
<b>SJ35</b>	<b>Other business services n.i.e.</b>	
<b>T1800000</b>	Printing and reproduction services of recorded media	<p><b>Sale of service</b> – a sum that a non-resident client pays to your economic unit for other business services not included elsewhere.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit for other business services not included elsewhere.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* distribution of electricity water, steam, oil and gas where these are separately recorded from transmission</li> <li>* recruitment and placement of personnel</li> <li>* placing temporary staff abroad, excl. wages and salaries paid to employees</li> <li>* call centre services</li> <li>* credit card reporting services</li> <li>* security and investigative services</li> <li>* translation and interpretation services</li> <li>* cleaning of buildings on the inside</li> <li>* real estate management and brokerage services</li> <li>* publishing services</li> <li>* translation services</li> <li>* digital signing fee</li> <li>* fee for joining the web portal</li> <li>* fee for using the web portal</li> <li>* fees for using cryptocurrency platform</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* cleaning of buildings on the outside (<i>reported under <a href="#">SE "Construction"</a>, item <a href="#">SE1</a> or <a href="#">SE2</a></i>)</li> </ul>
<b>T3320000</b>	Installation services of industrial machinery and equipment	
<b>T3513000</b>	Distribution services of electricity	
<b>T3522000</b>	Distribution services of gaseous fuels through mains	
<b>T3530000</b>	Steam and air conditioning supply services	
<b>T3600200</b>	Water treatment and distribution services through mains	
<b>T5811500</b>	Publishing of books on a fee or contract basis	
<b>T6810000</b>	Buying and selling services of own real estate	
<b>T6830000</b>	Real estate services on a fee or contract basis	
<b>T7400000</b>	Other professional, scientific and technical services	
<b>T7800000</b>	Employment services, incl. temporary employment agency services	
<b>T8000000</b>	Security and investigation services	
<b>T8100000</b>	Services to buildings and landscape	
<b>T8210000</b>	Office administrative and support services	
<b>T8220000</b>	Call centre services	
<b>T8291000</b>	Collection agency and credit bureau services	
<b>T8299000</b>	Other business support services n.e.c.	

Code of service	Name of service	Description of service
<b>SK</b>	<b>Personal, cultural and recreational services</b>	
<b>SK1</b>	<b>Audio-visual and related services</b>	
<b>T5811000</b>	Book publishing services	<b>Audiovisual services</b> are radio, television and film services.
<b>T6010000</b>	Radio broadcasting services (excl. radio advertising)	<b>Sale of service</b> – a sum that a non-resident economic unit or natural person pays to your economic unit for audiovisual services.
<b>T6020000</b>	Television programming and broadcasting services (excl. television advertising)	<b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit or natural person for audiovisual services.
<b>T59T0000</b>	Film, video and television programme production services, sound recording and music publishing	<b>Including:</b> * services provided by actors, musicians, authors, composers and sculptors, performance charges and fees * services related to performances (theatre performances, operas, musicals, circuses, etc.) * live presentations and promotions * services related to recording of live performances
<b>T9000000</b>	Creative, arts and entertainment services	* services related to the production of radio and television programs, films and other audiovisual products * fees for access to television channels * renting of audiovisual products on CD, DVD, etc. * fees for downloading films, music, books, etc. * streaming fees (incl. live streaming fees) * sale and purchase of original works (manuscripts, films, music)
		<b>Excluding:</b> * fees and licences to reproduce and/or distribute audiovisual products ( <i>reported under SH "Charges for the use of intellectual property n.i.e"</i> - service codes related to charges for the use of intellectual property) * purchase and sale transactions of ownership ( <i>reported under XX "Other codes", code T9999991 "Purchase and sale transactions of non-produced non-financial assets (licenses, patents, trademarks, franchises, CO2 quotas, etc.)"</i> )
<b>SK2</b>	<b>Other personal, cultural and recreational services</b>	
<b>SK21</b>	<b>Health services</b>	
<b>T8600000</b>	Human health services	Health services are laboratory and other medical services provided by medical practitioners over distance (e.g. online or by phone) or by the service provider travelling abroad. <b>Sale of service</b> – a sum that a non-resident client or natural person pays to your economic unit for health services. <b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit or natural person for health services. <b>Including:</b> * laboratory services * health services provided over distance (online, by phone) * health services for which the service provider travels abroad <b>Excluding:</b> * health services provided to Estonian residents during their stay abroad ( <i>not reported in the questionnaire</i> ) * health services provided to non-resident clients during their stay in Estonia ( <i>not reported in the questionnaire</i> ) ( <i>i.e. travellers' health expenditures during travel are not recorded</i> )
<b>SK22</b>	<b>Education services</b>	
<b>T8500000</b>	Education services	Education services are, for example, long-distance courses, education services via television or the internet, services by teachers, etc. provided abroad. <b>Sale of service</b> – a sum that a non-resident economic unit or natural person pays to your economic unit for education services. <b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit or natural person for education services. <b>Including:</b> * courses taught abroad by Estonian teachers/lecturers * courses taught in Estonia by non-resident teachers/lecturers * long distance learning (via satellite, television or the internet) <b>Excluding:</b> * courses completed abroad by Estonian residents ( <i>not reported in the questionnaire</i> ) * courses completed in Estonia by non-residents ( <i>not reported in the questionnaire</i> )

Code of service	Name of service	Description of service
<b>SK23</b>	<b>Heritage and recreational services</b>	
<b>T9100000</b>	Library, archive, museum and other cultural services	<p>Heritage and recreational services are services related to the organisation of exhibitions and other sports, gambling and recreational events, excl. services that people consume outside their country of residence (travel).</p> <p><b>Sale of service</b> – a sum that a non-resident economic unit or natural person pays to your economic unit for heritage and recreational services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit or natural person for heritage and recreational services.</p> <p><b>Including:</b></p> <ul style="list-style-type: none"> <li>* concert organisation (e.g. a foreign artist comes to Estonia or an Estonian artist goes abroad to perform)</li> <li>* services by non-resident museums and other cultural institutions provided in Estonia or over distance</li> <li>* services by Estonian museums and other cultural institutions provided abroad</li> <li>* services associated with organising lotteries and gambling</li> <li>* competition charges and prizes of sportsmen/athletes</li> <li>* participation fees and contributions by sports organisations</li> </ul> <p><b>Excluding:</b></p> <ul style="list-style-type: none"> <li>* lottery and gambling gains (<i>not reported in the questionnaire</i>)</li> </ul>
<b>T9200000</b>	Gambling and betting services	
<b>T9300000</b>	Sporting services and amusement and recreation services	
<b>SK24</b>	<b>Other personal services</b>	
<b>T8700000</b>	Residential care services	<p>Other personal services are social services, housekeeping, etc. provided over distance or by the service provider travelling abroad.</p> <p><b>Sale of service</b> – a sum that a non-resident economic unit or natural person pays to your economic unit for other personal services.</p> <p><b>Purchase of service</b> – a sum that your economic unit pays to a non-resident economic unit or natural person for other personal services.</p>
<b>T8800000</b>	Social work services without accommodation	
<b>T9400000</b>	Services furnished by membership organisations	
<b>T9600000</b>	Other personal services	
<b>SL</b>	<b>Government goods and services n.i.e.</b>	
<b>XX</b>	<b>Other codes</b>	
<b>T9999991</b>	Purchase and sale transactions of non-produced non-financial assets (licenses, patents, trademarks, franchises, CO2 quotas, etc.)	<p>Sale/purchase (not the use) of the following assets are reported:</p> <ul style="list-style-type: none"> <li>a) traded contracts (e.g. rent/lease contracts) and licences (incl. CO2 quotas)</li> <li>b) marketing assets (brands, trademarks, patents, franchises, etc.) and goodwill</li> <li>c) rights to use natural resources</li> </ul>
<b>T9999992</b>	Membership fees for international organisations	Fees paid or received for memberships in international organisations are reported.
<b>T9999993</b>	Fines and damages (excl. insurance benefits)	Fines to be collected by court or other government agency and damages received or paid for accident or property damage, which are not covered under insurance contracts, are reported. These may be compensations imposed by court judgement as well as agreed out of court.
<b>T9999994</b>	Money transfers for current expenses	Financial grants, donations, gifts and other unilateral money transfers made abroad or received from abroad, the purpose of which is to finance current expenses (for example, foreign aid for the purchase of consumer goods, food, medicine, etc.)
<b>T9999995</b>	Investment grants	Investment subsidies made abroad or the use of investment subsidies received from abroad (for example, foreign aid for the acquisition of fixed assets, construction of transmission lines and routes, etc.).

### 3.3 CODE OF NON-RESIDENT'S COUNTRY

Non-resident's country is the country in which the economic unit is registered and has a permanent place of business. It is the country of the resident to whom the service is sold or from whom it is purchased.

A two-digit code in accordance with the Nomenclature of Countries and Territories for the External Trade Statistics of the Community and Statistics of Trade between Member States (GEONOM) is entered in this cell. Services and other transactions provided by or received from six international organisations should also be reported in the questionnaire. These organisations are:

- International Monetary Fund (IMF)
- European Investment Bank (EIB)
- European Commission
- European Bank for Reconstruction and Development (EBRD)
- Nordic Investment Bank (NIB)
- North Atlantic Treaty Organization (NATO).

The list is provided in Annex 2. Nomenclature of Countries and Territories for the External Trade Statistics of the Community and Statistics of Trade between Member States (GEONOM).

**Note: Estonia cannot be a non-resident's country.**

Even if an Estonian economic unit (resident) has registered for VAT in a foreign country, the economic unit cannot be considered a foreign-registered economic unit: it is the provision of services abroad by an Estonian economic unit. All sales and purchases of services by Estonian economic entities should be included in the foreign trade in services questionnaire.

An economic unit registered in a foreign country (non-resident) that has registered for VAT in Estonia cannot be considered a resident of Estonia: it is a non-resident and all transactions with that economic unit are recorded in foreign trade in services.

**Note: Intra-EU transactions should be broken down by Member State.**

### 3.4 TOTAL COST OF SERVICE

In the foreign trade in services questionnaire, each service invoice does not have to be shown separately. If several transactions took place with residents of a specific country in the reference period (quarter), the total amount of purchases and sales of the service can be reported here. Aggregation is allowed if indicators such as transaction in service, service and other transaction code and non-resident's country code are the same on different invoices.

The cost of the service is the value of the service, net of taxes (e.g. VAT, etc.). The amount is expressed in euros and preferably in full euros. If the transaction took place in another currency, the amount is recorded here in euros on the basis of the entries in the accounts.

### 3.5 THE MAIN MODE OF SUPPLY

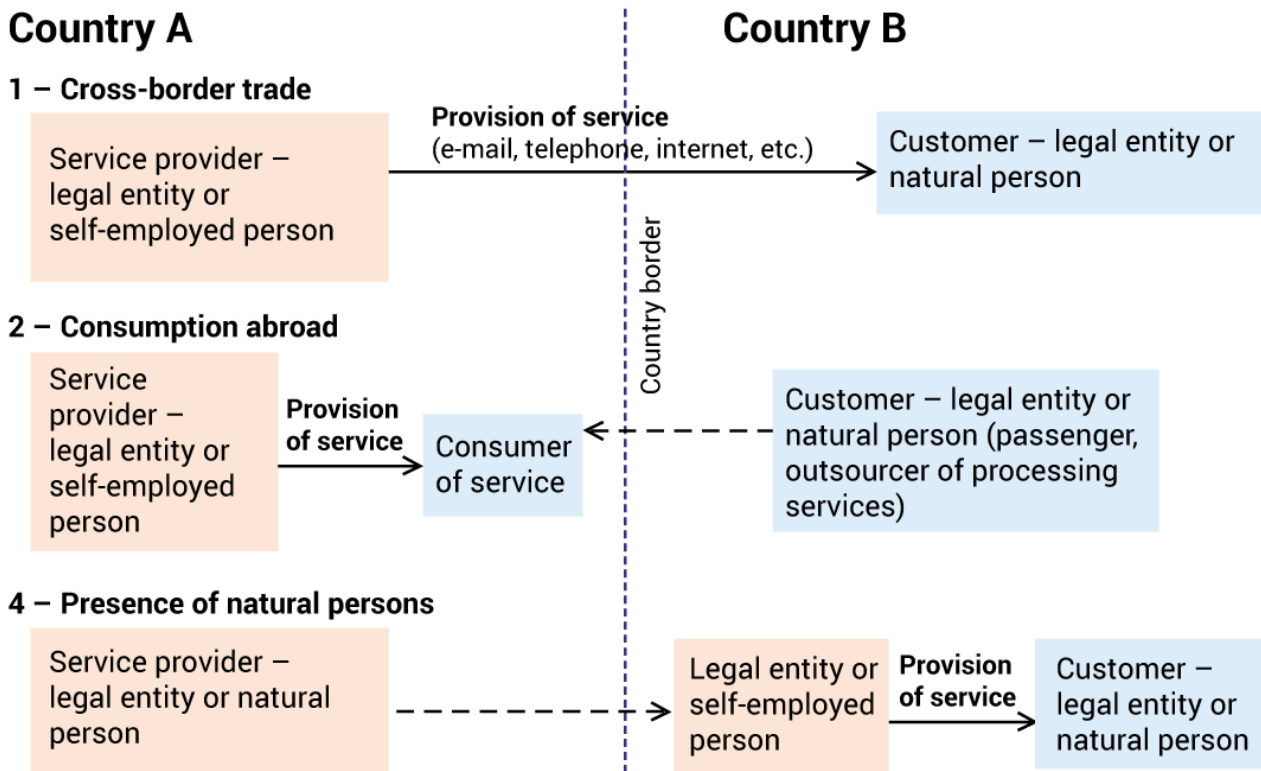
The mode of supply, i.e. the way in which the service is provided, is determined according to the locations of the service provider and customer. In the case of sale and purchase transactions in services, the focus is on transactions between residents and non-residents regardless of the location or delivery method, whereas the mode of supply of the service describes the location of transaction partners and the mode of delivery. There are four main modes of supply, but this questionnaire examines the following three:

**Mode 1 – cross-border trade** where both the service provider (supplier) and the consumer remain on the territory of their own country (this mode of supply corresponds to the traditional concept of trade, i.e. the service moves between partners and the partners do not meet to transfer the service).

**Mode 2 – consumption abroad** where the customer (consumer) consumes the service outside the territory of his or her country (e.g. tourists who consume travel services).

**Mode 4 – presence of natural persons** where natural persons (either employees of economic entities providing the service or self-employed persons) are abroad (incl. in international waters) for providing the service (e.g. if a software developer travels to the customer (service buyer) to supervise a software development project).

Figure 1. Modes of supply



The same service can be provided in several ways.

**Example 1:**

An Estonian law firm offers legal services:

- Advice to a non-resident client is given via electronic means of communication (internet, Teams, etc.) – mode 1
- A non-resident client’s representative comes to the law firm from abroad to obtain advice – mode 2
- An employee of the law firm goes abroad to provide advice to a non-resident – mode 4

MODE OF SUPPLY	
Explanation	
SALE OF SERVICE (EXPORTS)	PURCHASE OF SERVICE (IMPORTS)
<b>1. Cross-border trade</b>	
A resident (R) provides services to a non-resident (NR) via the internet and by mail (the partners do not meet).	
R sells services to NR via the internet.	R buys services from NR via internet.
* An Estonian economic unit builds a website for a Norwegian economic unit and the service is delivered via the internet without meeting each other.	* An Estonian economic unit buys a Microsoft Office license via the internet.
<b>2. Consumption abroad</b>	
NR comes to R to use a service.	
NR comes to R to use a service.	R goes to NR to use a service.
* An Estonian economic unit provides sewing services to a Swedish economic unit (the Swedish economic unit delivers fabrics and other sewing materials to Estonia, the sewing service is provided in Estonia, and the finished products are exported to Sweden or to another foreign country to the address given by the Swedish economic unit).	* An Estonian construction company builds a house for a Finnish client in Finland and purchases piping service for the construction of the house from a local economic unit in Finland.
<b>4. Presence of natural persons</b>	
R goes to NR to provide a service to NR.	
R goes to NR to provide a service.	NR comes to R to provide a service.
* An Estonian construction company goes to Finland to build a house on the basis of an order from a Finnish economic unit.	* A representative of a German economic unit comes to Estonian economic unit to perform equipment maintenance.

**Cross-border trade** (mode 1) takes place when a service is supplied “from the territory of one country into the territory of any other country”. This means that the service is provided by a resident of one country to a resident in another country and only the service “crosses the border”. This is similar to trade in goods where the product is delivered across borders and the consumer and the supplier remain in their respective territories.

Such provision of services is possible via various means of communication, such as telephone, fax, internet, courier or postal service. For example:

- a law firm provides legal advice to a non-resident client by telephone;
- a doctor consults a patient by e-mail;
- an auditor gives business advice by mail; for example, on setting up a business in his/her country.

For the most part, **transport services** (except ancillary services provided to resident carriers in foreign ports or non-resident carriers in resident ports), **telecommunication, information, insurance and pension services, financial services** and **charges for the use of intellectual property** are provided by this mode.

**Wholesalers and retailers** provide services to their customers by keeping goods in suitable storage places and giving customers the opportunity to purchase goods easily and quickly. A margin is applied to their fee, which is the difference between the purchase price and selling price of the goods. As a rule, transactions related to wholesale and retail trade can be considered cross-border service provision.

The services referred to above are not provided by this mode of supply in the following cases:

- the service is provided with physical presence abroad (mode 4);
- transactions showing characteristics of mode 2.

**Computer services, other business services, employment services** and **cultural and recreational services** are usually as a combination of modes 1 and 4. In the case of these services, it is important to know exactly where the service was delivered in order to determine the correct mode of supply.

**Consumption abroad** (mode 2) takes place when the service is supplied “in the territory of one country to the service consumer of any other country”. This means that the service buyer consumes the service outside his/her home country: the service buyer or his/her property is legally located abroad. Typical examples are:

- tourism services, visits to museums and theatres;
- travel abroad for medical services;
- taking language courses abroad.

For example, ship repairs abroad, where only the property of the buyer moves or is located abroad, are covered by this mode of supply.

As a rule, **travel services** are supplied by mode 2. In the case of **support services for transport**, where services are provided to resident carriers in non-residents’ ports or by non-resident carriers in residents’ ports, the mode of supply is usually 2. This mode of supply also applies to **maintenance and repair services** and **manufacturing services on physical inputs owned by others**. In the case of maintenance and repair services, exceptions include cases where an employee travels abroad for the purpose of providing a service – this is considered mode 4.

Modes 2 and 4 cover services related to **waste treatment and de-pollution**.

**Presence of natural persons** (mode 4) takes place when the service provider (or his/her representative) temporarily goes abroad to provide the service there; i.e. a service provider of one country provides a service abroad through its employees or representatives who reside there.

If the supplier is located in country A and the customer in country B, contracted services may be provided in a foreign country (country B) by mode 4 as follows:

- **Employees of the economic unit** – an employee of economic unit A is sent to country B to provide a service. A contract for the provision of the service is concluded between the employee’s employer and the economic entities of country B.

**Example 2:** *An Estonian IT enterprise sends an employee to Finland to provide IT services to a Finnish economic unit.*

- **Self-employed persons** – a self-employed person from country A goes to country B to provide a service to an economic unit of country B. The service contract is concluded between the self-employed person and the economic unit of country B.

**Example 3:** *An Estonian self-employed lawyer goes to Finland to provide legal consultation (legal service).*

- **Intra-corporate transfers and foreign employees employed directly by foreign-registered/established enterprises** – an economic unit of country A owns a branch/subsidiary in country B and sends an employee there to provide a service, or the subsidiary hires foreign labour itself.

**Example 4:** *A surgeon working in an Estonian hospital is sent to a branch in Finland to provide services temporarily.*

- **Service providers who wish to conclude contracts for the provision of services and natural persons authorised to conclude contracts** – these persons go to country B for negotiations to provide a service to the economic unit of country B or to establish a branch/subsidiary in country B. In economic terms, this is not trade and, at least initially, there are no purchase or sale transactions. However, the movement of employees is covered by mode 4. Negotiations are expected to lead to transactions, and future purchases and sales may fall under different modes of supply.

Under mode 4, service providers with different qualifications and skills can provide services. The purpose of the presence abroad can only be to provide a service. Some examples:

- *An employee of a computer enterprise or a self-employed computer consultant goes abroad to provide a contractual computer services.*
- *A programmer is temporarily transferred to a foreign subsidiary to carry out programming (in-house provision of services).*
- *A plumber goes to work on a construction site in a foreign country through a placement agency.*
- *A fruit picker who goes to work temporarily on a farm abroad (consumer of the employment agency’s service) through an employment agency (the fruit picker’s employer).*

Annex 1. NACE economic activities, service codes and modes of supply lists the main modes of supply for each service.

### 3.6 SHARE OF THE MAIN MODE OF SUPPLY

As the same service is often provided according to a combined mode of supply (the provision of services has characteristics of several modes of supply) or the same service is provided according to different modes of supply (see [3.5 The main mode of supply](#)), the proportion of the mode of supply selected in the questionnaire should be noted here as a percentage.

**Example 1:**

*An Estonian IT enterprise provided computer services to Latvian enterprises for a total of 1,000 euros in a quarter, of which 600 euros worth of services were provided online, and for 400 euros, computers were installed in Latvia. In this case, the fields should be filled in as follows:*

<b>Total cost of service in euros</b>	1,000
<b>Mode of supply</b>	1 (cross-border service)
<b>Share of the main mode of supply</b>	60

As this is an optional field, leaving it empty means that the mode of supply selected in the previous row is automatically considered the only mode of supply, i.e. all these services were provided by the mode selected in the previous row.

### 3.7 REMARK

If you want to specify the above data, you can add explanations here in free format.

## 4. EXAMPLES OF REPORTING SERVICE TRANSACTIONS

Abbreviations of Estonian economic units used in the following chapters:

- EE – Estonian economic unit (excluding construction, travel and transport enterprises)
- EH – Estonian construction enterprise (the main activity according to NACE is construction)
- ER – Estonian travel enterprise (tour operator or travel agency) (the main activity according to EMTAK is the provision of travel services)
- ET – Estonian transport enterprise (the main activity according to NACE is the provision of transport services)

### 4.1 REPORTING TRAVEL SERVICES IN THE QUESTIONNAIRE

Travel services are consumed during a trip abroad, offered to non-residents in Estonia or purchased from non-residents. They include services related to holiday or travel packages, travel reservation or arranging or booking accommodation, domestic or foreign travel tickets for travel by air, rail, ship, bus or other means of transport (or rental of local transport) and hotel or other accommodation, catering, spa and health services, guide and interpreting services, tour escort services, conference services, etc.

Travel enterprises are defined as economic units whose NACE starts with 55, 79 or is 8695. Travel enterprises must reflect the cost of the full service in the questionnaire.

The main travel services and their codes are:

Code of service and other transaction	Description of service
T491MR00	International passenger rail transport services by a non-resident carrier
T491R000	International passenger rail transport services by a resident carrier
T491YRV0	Rental of rail transport vehicle with crew for passengers transport
T49311MR	Domestic passenger rail transport services by a non-resident carrier
T49311R0	Domestic passenger rail transport services by a resident carrier
T49312MR	Domestic passenger land transport services by a non-resident carrier
T49312R0	Domestic passenger land transport services by a resident carrier
T4939MR0	International passenger land transport services by a non-resident carrier
T4939R00	International passenger land transport services by a resident carrier
T49YRV00	Rental of road transport vehicle with crew for passengers transport
T501MR00	Sea and coastal passenger water transport services by a non-resident carrier
T501R000	Sea and coastal passenger water transport services by a resident carrier
T501YRV0	Rental of sea transport vehicle with crew for passengers transport
T503MR00	Inland passenger water transport services by a non-resident carrier
T503R000	Inland passenger water transport services by a resident carrier
T511MR00	Passenger air transport services by a non-resident carrier
T511R000	Passenger air transport services by a resident carrier
T511YRV0	Rental of air transport vehicle with crew for passengers transport
T55MR000	Accommodation services provided by a non-resident host
T55R0000	Accommodation services provided by a resident host
T5600000	Food and beverage serving services
T7900000	Travel agency, tour operator and other reservation services and related services

In addition, travel enterprises may sell or purchase services not mentioned above at the request of customers, and these should be reported according to the classification of services (see [Annex 1. NACE economic activities, service codes and modes of supply](#) or [3.2. Code of service and other transaction](#)).

Travel services are often bought and sold through online portals such as booking.com; Airbnb.com, etc. In this case, the code of country actually providing the service should be used as the code of non-resident's country.

**Example 1:**

Accommodation was purchased in Stockholm through booking.com website. In this case, the invoice is issued by booking.com, an online travel agency. When reporting the purchase or sale of this accommodation service, "Code of non-resident's country" should be SE, i.e. Sweden, as the accommodation service is provided by a Swedish tourist accommodation establishment.

The same should be done with the purchase of airline tickets.

**Example 2:**

Through bookinghouse.ee, airline tickets were purchased for a Tallinn-Dresden trip on a German airline. The invoice is issued by bookinghouse.ee, which sold the tickets. As the flight is on a German airline, DE, i.e. Germany, should be indicated in the questionnaire field "Code of non-resident's country".

In addition to the data provided by travel enterprises, travel services are compiled based on an econometric model, the main inputs of which are the foreign travel statistics (the number of foreigners who visited Estonia and the number of resident tourists abroad; both by country and the duration of the trip) produced on the basis of the mobile positioning data of data analytics enterprise Positium and surveys on tourist spending in Estonia and abroad conducted by Statistics Estonia. These data are supplemented on the basis of information from additional data sources, e.g. survey of economic units, statistics on transactions with bank cards, border crossing and accommodation statistics, etc.

**4.1.1 SALE/PURCHASE OF TRAVEL PACKAGES FROM TRAVEL ENTERPRISES**

Travel packages can be purchased from travel enterprises (tour operator/travel agency) by both legal persons and private persons. In both cases, travel enterprises must show these transactions in the questionnaire.

If separate costs of all services included in the package are not known, the transactions must be reported with the package cost under the code T7900000 "Travel agency, tour operator and other reservation services and related services".

**Example 1:**

A Latvian enterprise (LV1) buys 10 package tours to Egypt from an Estonian travel enterprise (ER1), paying 6,000 euros. The Estonian travel enterprise (ER1) bought these package tours from an Egyptian travel enterprise (EG1) for 5,000 euros.

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of travel service	Cost (euros)	Residency of partner of Estonian travel enterprise	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	ER1 sells Egypt trips to LV1	6,000	LV	M	T7900000	Travel agency, tour operator and other reservation services and related services	LV	6,000	2
2	ER1 buys Egypt trips from EG1	5,000	EG	O	T7900000	Travel agency, tour operator and other reservation services and related services	EG	5,000	2

ER1 must show in this questionnaire both the sale of package tours to LV1 and their purchase from EG1, as both are non-residents in relation to ER1. As the prices of the services included in package tours are not known, the total cost of the service is shown in the case of both purchases and sales.

In this case, mode 2 can be considered as the main mode of supply, provided that the purchase/sale procedures of the service were carried out via the internet, but the service is consumed locally while travelling.

**Example 2:**

A Latvian enterprise (LV1) buys 10 package tours to Egypt from an Estonian enterprise (EE1, which is not a travel enterprise), paying 6,000 euros. The Estonian enterprise (EE1) bought these package tours from an Estonian travel enterprise (ER1) for 5,000 euros.

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of travel service	Cost (euros)	Residency of partner of Estonian enterprise (EE1)	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	EE1 sells Egypt travel packages to LV1	6,000	LV	M	T7900000	Travel agency, tour operator and other reservation services and related services	LV	6,000	2
2	EE1 buys travel packages from ER1	5,000	EE	Not reported: transaction between residents					

EE1 must show the sale of package tours to LV1 in the questionnaire. Package tours were purchased by EE1 from a resident, i.e. ER1, so EE1 does not report this transaction in the questionnaire.

ER1 must report the purchases of services related to the transaction if they were acquired from non-residents: airline tickets, accommodation, etc. The sale to EE1 does not need to be reported by ER1, as it is a transaction between residents.

The main mode of supply of the service in this case would be mode 1, provided that the purchase/sale procedures of the service were carried out via the internet, but the service is consumed locally while travelling.

**4.1.2 SALE/PURCHASE OF TRAVEL SERVICES FROM TRAVEL ENTERPRISES**

Travel enterprises must report in the questionnaire all purchased or sold services with the service codes (see [Annex 1. NACE economic activities, service codes and modes of supply](#)) in as much detail as possible. Here are some examples.

**Example 1:**

A Latvian enterprise (LV1) wishes to send its employees to Estonia on business. For accommodation and airline tickets, the enterprise contacts an Estonian travel enterprise (ER1), which organises the purchase of accommodation and airline tickets.

1. The Estonian travel enterprise (ER1) pays an Estonian hotel chain (EE1) 1,500 euros for accommodation.
2. The Estonian travel enterprise (ER1) pays a Latvian airline (LV2) 1,000 euros for flights.
3. The service fee of the Estonian travel enterprise (ER1) for booking the airline tickets and accommodation is 100 euros.

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of travel service	Cost (euros)	Residency of partner of Estonian enterprise	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	ER1 buys accommodation for LV1 from EE1	1,500	EE	Not reported: transaction between residents					
	ER1 sells accommodation to LV	1,500	LV	M	T55R0000	Accommodation services provided by a resident host	LV	1,500	2
2	ER1 buys airline tickets from LV2	1,000	LV	O	T511MR00	Passenger air transport services by a non-resident carrier	LV	1,000	1
	ER1 sells airline tickets bought from LV2 to LV1	1,000	LV	M	T511MR00	Passenger air transport services by a non-resident carrier	LV	1,000	1
3	LV1 pays ER1 commission (service fee)	100	LV	M	T7900000	Travel agency, tour operator and other reservation services and related services	LV	100	2

From the point of view of ER1, the purchase of accommodation is a transaction with a resident, i.e. both economic units are residents in Estonia, and therefore, this transaction is not included in the questionnaire.

The provision of accommodation service and commission are mode 2, as the service is consumed outside the home country. As a rule, airline tickets are mode 1, i.e. cross-border trade.

**Example 2:**

An Estonian tourism enterprise (ER1) sells a Baltic cruise via the internet to a Swedish enterprise (SE1) and is paid 1,800 euros, incl. the service fee. ER1 purchases the following services for SE1 for the cruise:

1. Ferry tickets from an Estonian enterprise (EE1) for 200 euros
2. Bus tickets Tallinn-Pärnu and Pärnu-Riga from an Estonian enterprise (EE2) for 100 euros
3. Accommodation with breakfast in Pärnu from an Estonian enterprise (EE3) for 300 euros
4. Accommodation in Riga from a Latvian company (LV1) for 500 euros
5. Public transport services for 50 euros are used in Tallinn, Pärnu and Riga
6. Airline tickets for the Riga-Stockholm route from a Latvian company (LV2) for 400 euros

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of travel service	Cost (euros)	Residency of partner of Estonian enterprise	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	ER1 buys Stockholm-Tallinn ferry tickets from EE1	200	EE	O	<i>Purchase not reported: transaction between residents Sale reported: transaction between resident and non-resident</i>				
	ER1 sells ferry tickets to SE1	200	SE	M	T501R000	Sea and coastal passenger water transport services by a resident carrier	SE	200	1
2	ER1 buys Tallinn-Pärnu and Pärnu-Riia bus tickets from EE2	100	EE	O	<i>Purchase not reported: transaction between residents Sale reported: transaction between resident and non-resident</i>				
	ER1 sells bus tickets to SE1	100	SE	M	T4939R00	International passenger land transport services by a resident carrier	SE	100	1
3	ER1 buys accommodation in Pärnu from EE3	300	EE	O	<i>Purchase not reported: transaction between residents Sale reported: transaction between resident and non-resident</i>				
	ER1 sells accommodation in Pärnu to SE1	300	SE	M	T55R0000	Accommodation services provided by a resident host	SE	300	2
4	ER1 buys accommodation in Riga from LV1	500	LV	O	T55MR000	Accommodation services provided by a non-resident host	LV	500	2
	ER1 sells accommodation in Riga to SE1	500	SE	M	T55MR000	Accommodation services provided by a non-resident host	SE	500	2
5	ER1 buys public transport services in Pärnu and Tallinn	25	EE	O	<i>Purchase of public transport services in Estonia is a transaction between a resident and an Estonian transport enterprise.</i>				
	ER1 buys public transport services in Riga	25	LV	O	T49312MR	Domestic passenger land transport services by a non-resident carrier	LV	25	1
	ER1 sells public transport services in Estonia to SE1	25	SE	M	T49312R0	Domestic passenger rail transport services by a resident carrier	SE	25	1
	ER1 sells public transport services in Latvia to SE1	25	SE	M	T49312MR	Domestic passenger land transport services by a non-resident carrier	SE	25	1
6	ER1 buys Riga-Stockholm airline tickets from LV2	400	LV	O	T511MR00	Passenger air transport services by a non-resident carrier	LV	400	1
	ER1 sells airline tickets to SE1	400	SE	M	T511MR00	Passenger air transport services by a non-resident carrier	SE	400	1
7	ER1 service fee (1,800 euros less expenses)	250	EE	M	T7900000	Travel agency, tour operator and other reservation services and related services	SE	250	2

ER1 does not report purchase of services from residents: purchase of ferry tickets from an Estonian enterprise (EE1), purchase of bus tickets from an Estonian enterprise (EE2), purchase of accommodation from an Estonian enterprise (EE3) and purchase of public transport services in Estonia.

The cost of public transport services in Estonia and Latvia is given as a single sum in the example. If the exact amount per country is not known, the service can be divided proportionally (for example, 60% in Estonia and 40% in Latvia), or if the proportion is not known, the sum can be divided into half, as in the previous example.

**Example 3:**

An Estonian travel enterprise (ER1) buys the following services from a Latvian enterprise (LV1):

1. Accommodation for 3,000 euros
2. Airline tickets for 1,000 euros
3. Guide service for 200 euros
4. Catering service for 300 euros
5. Spa services for 400 euros
6. Local transport services in Latvia for 100 euros
7. Conference services for 800 euros

These services are consumed in Latvia.

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of travel service	Cost (euros)	Residency of partner of Estonian enterprise	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	ER1 buys accommodation from LV1	3,000	LV	0	T55MR000	Accommodation services provided by a non-resident host	LV	3,000	2
2	ER1 buys airline tickets from LV1	1,000	LV	0	T511MR00	Passenger air transport services by a non-resident carrier	LV	1,000	1
3	ER1 buys catering services from LV1	300	LV	0	T5600000	Food and beverage serving services	LV	300	2
4	ER1 buys guide services from LV1	200	LV	0	T7900000	Travel agency, tour operator and other reservation services and related services	LV	600	2
5	ER1 buys spa services from LV1	400	LV	<i>Reported with guide services: T7900000</i>					
6	ER1 buys local transport service from LV1	100	LV	0	T49312MR	Domestic passenger land transport services by a non-resident carrier	LV	100	1
7	ER1 buys conference service from LV1	800	LV	0	T8230000	Convention and trade show organisation services	LV	800	2

In this example, it is known that the services are consumed in Latvia, but in the case of foreign trade in services, it is not important where the consumption of services takes place. The determining factor is who the transaction partners are. In this case, the purchase and sale of services take place between a resident and a non-resident, so all transactions must be included in the foreign trade in services questionnaire.

The mode of supply for passenger transport is mode 1, i.e. cross-border trade. For the consumption of all other services, it is necessary to go abroad, and therefore, their mode is 2.

#### 4.1.3 REPORTING TRAVEL EXPENSES RELATED TO BUSINESS TRIPS OF ESTONIAN ECONOMIC ENTITIES

Services related to business trips may be ordered and paid:

- Via online portals and websites where travel enterprises and non-travel economic units can buy services. When purchasing services via internet intermediaries, the residency of the intermediary is unknown, and therefore, the purchase and sale of these services should be reported according to the actual provider of the service (see [4.1. Reporting travel services in the questionnaire](#)).
- Via a travel agency, which finds the necessary services for the economic units.

The ordering of travel tickets, accommodation and other services via the internet has become very easy, which is why many **non-travel enterprises (EE1) buy services related to business trips themselves.**

For the foreign trade in services questionnaire, the costs of a non-travel enterprise can be divided into two categories:

- **Travel costs**, flight ticket or ferry ticket, etc. to and from the destination (international passenger transport). An appropriate passenger transport code must be found according to the type of transport (land, air, rail or sea). If the passenger transport service was purchased from non-residents, these costs must be included in the questionnaire.
- **Other travel expenses**, including accommodation, transport on site, internet in hotels, city taxes, luggage storage, etc. These expenses are not included in the questionnaire by non-travel enterprises. The data are obtained by means of an econometric model.

**Example 1:**

An Estonian enterprise (EE1) sends an employee on a business trip, where he/she visits **a trade fair and a reseller in Paris** and visits **resellers in Brussels and Antwerp** with a Belgian agent. The business trips lasts 9 days. Travel expenses and their inclusion in the questionnaire:

TRAVEL EXPENSES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of travel expenses	Cost (euros)	Method of purchase	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	Tallinn-Paris airline ticket from an Estonian airline	200	via the internet	<i>Not reported: transaction between residents</i>					
2	Accommodation with breakfast in Paris for 5 nights	350	via the internet	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
3	Subway ticket for 10 trips	50	in Paris	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
4	Luggage storage at the trade fair (3 days: 3 x 7.50 euros)	22.5	at the exhibition centre	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
5	Fair ticket in Paris	180	via the internet	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
6	Dinner with a customer in Paris	120	in Paris	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
7	Taxi ride in Paris	35	in Paris	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
8	Internet at the exhibition centre in Paris	20	in Paris	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
9	Paris-Brussels train ticket from a French railway enterprise	80	in Paris	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
10	Accommodation with breakfast in Brussels	60	via the internet	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
11	Car rental in Brussels for 2 days	160	in Brussels	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
12	Accommodation in Antwerp for 2 nights	140	via the internet	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
13	City tax in Antwerp	5	in Antwerp	<i>EE1 does not report in the questionnaire. Business and private travel costs are calculated using an econometric model.</i>					
14	Brussels-Riga-Tallinn airline ticket from a Latvian airline	280	via the internet	0	T511MR00	Passenger air transport services by a non-resident carrier	LV	280	1
15	Daily allowance for 9 days x 50 euros	450	bank transfer in Tallinn	<i>Not reported, as it is not a service.</i>					

Of the airline tickets to and from the destination, only the cost of the ticket purchased from the Latvian airline should be reported, as the purchase of an airline ticket from an Estonian airline is a transaction between residents and is therefore not reported as foreign trade in services. The airline ticket for the trip back could have been bought on an Estonian or a foreign website, but as it is not easy to identify the residency of the owner of this domain, the purchase should be reported taking into account that the flight was operated by a Latvian airline, i.e. by a non-resident.

Non-travel enterprises do not have to report other services in the questionnaire, as private and business travel costs are calculated using an econometric model.

If a non-travel enterprise **EE1 orders some services from an Estonian travel enterprise (ER2)** and some services are acquired through travel expenses, the purchase of travel services must be reported by both EE1 (services related to international passenger transport) and ER2 (all services purchased from non-residents according to the order of EE1).

**Example 2:**

An Estonian enterprise (EE1) sends an employee on a business trip, where he/she visits **a trade fair and a reseller in Paris and visits resellers in Brussels and Antwerp** with a Belgian agent. The business trips lasts 9 days. For travel tickets, accommodation and car rentals, EE1 contacts an Estonian travel enterprise (ER2), which organises the purchase of these services. In Belgium, ER2 uses the services of the Belgian agent to purchase services. Travel expenses include:

No	Description of travel expenses	Cost (euros)	Method of purchase
1	Tallinn-Paris airline ticket from an Estonian airline	200	ER2 bought via the internet
2	Accommodation with breakfast in Paris, 5 nights	350	ER2 bought via the internet
3	Subway ticket for 10 trips	50	in Paris
4	Luggage storage at the trade fair (3 days: 3 × 7.50 euros)	22.5	at the exhibition centre
5	Fair ticket in Paris	180	via the internet
6	Dinner with a customer in Paris	120	in Paris
7	Taxi ride in Paris	35	in Paris
8	Internet at the exhibition centre in Paris	20	in Paris
9	Paris-Brussels train ticket from a French railway enterprise	80	ER2 bought via the internet
10	Accommodation with breakfast in Brussels	60	ER2 (BE agent)
11	Car rental in Brussels for 2 days	160	ER2 (BE agent)
12	Accommodation in Antwerp for 2 nights	140	ER2 (BE agent)
13	City tax in Antwerp	5	ER2 (BE agent)
14	Brussels-Riga-Tallinn airline ticket from a Latvian airline	280	ER2 bought via internet
15	Daily allowance for 9 days × 50 euros	450	EE1 bank
16	Commission to Estonian travel enterprise (incl. Belgian agent fee 30 euros, paid by ER2 from commission received from EE1)	100	ER2

As EE1 purchased the travel tickets from an Estonian travel enterprise (ER2), in this case, **EE1 does not need to report the transactions related to the business trip in the questionnaire**. The transaction between EE1 and the travel enterprise is a transaction between residents.

The Estonian travel enterprise (ER2) must report these transactions as follows:

QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE						No from
Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply	travel expenses
0	T55MR000	Accommodation services provided by a non-resident host	FR	350	2	2
0	T491MR00	International passenger rail transport services by a non-resident carrier	FR	80	1	9
0	T55MR000	Accommodation services provided by a non-resident host	BE	205	2	10, 12, 13
0	T7900000	Travel agency, tour operator and other reservation services and related services	BE	190	2	11, 16
0	T511MR00	Passenger air transport services by a non-resident carrier	LV	280	1	14

The travel enterprise ER2 must report separate accommodation and passenger transport services according to the mode of transport. ER2 reports other travel related services under "Travel agency, tour operator and other reservation services and related services" (T7900000), including the 30-euro fee paid to the Belgian agent. In most cases, city tax is paid with accommodation, and in this case, the city tax can be reported under the accommodation service, as accommodation services cannot be purchased without paying the city tax. If the city tax is paid separately to a non-resident supplier, it should also be included under code T7900000.

## 4.2 REPORTING CONSTRUCTION SERVICES IN THE QUESTIONNAIRE

Construction comprises the cost of construction by residents in connection with construction projects in a foreign country, and the cost of construction by non-residents in connection with construction projects in Estonia. This is where respondents should also report any goods and services acquired for construction in the country where the construction project is located. International construction contracts are generally short-term. In case of large long-term construction projects abroad, a direct investment enterprise is usually established in the target country, and these construction projects are considered as projects of that country.

**Construction services** mean services provided by an economic unit engaged in construction, excluding the cost of materials required for construction (for more information, see [3.2. Code of service and other transaction](#)).

The main codes used for construction services are:

Code of service and other transaction	Description of service
T41ET000	Building construction works in Estonia
T41VT000	Building construction works abroad
T42ET000	Civil engineering works in Estonia
T42VT000	Civil engineering works abroad
T43ET000	Special construction works in Estonia
T43VT000	Special construction works abroad
T44EKE00	Goods purchased in Estonia for a construction project in Estonia
T44EKV00	Goods purchased in Estonia for a construction project abroad
T44VKE00	Goods purchased abroad for a construction project in Estonia
T44VKV00	Goods purchased abroad for a construction project abroad

A construction service can be provided by the following modes of supply:

- Mode 2, i.e. consumption abroad – whereby the customer goes to the supplier to use the service.

**Example 1:**

A Finnish construction enterprise subcontracts an Estonian construction enterprise to install the floors in a house built in Estonia. The Estonian construction enterprise provides the floor installation service in Estonia to a non-resident customer.

- Mode 4, i.e. presence of natural persons – whereby the supplier goes to the customer to provide the service.

**Example 2:**

An Estonian construction enterprise goes to Finland to construct a building at the request of a Finnish enterprise.

In case of goods purchased for the provision of construction services, the mode of supply should correspond to the mode of supply of the specific service for which the goods were acquired.

### 4.2.1 CONSTRUCTION ABROAD

The execution of building construction, civil engineering and special construction works abroad **must be reported** by:

- **Estonian construction enterprises** that supply construction services **abroad to non-resident customers**. In this case, the country code for the country where the construction is carried out must be specified in the field “Code of non-resident’s country” (even if the services are paid for by a resident of another country). The total cost of service is the cost of construction services excluding the cost of building materials.
- **Estonian construction enterprises** that supply construction services **abroad to resident customers**. In this case, the resident owns land abroad and wants to build on it. Since the land and buildings can only be owned by a resident of the country where the land and buildings are located, it means a non-resident for reporting purposes. The country code for the country where the construction is carried out must be specified in the field “Code of non-resident’s country” (even if the services are paid for by a resident of another country). The total cost of service is the cost of construction services excluding the cost of building materials.

The execution of building construction, civil engineering and special construction works abroad **is not reported** by **Estonian non-construction enterprises** that order a non-resident supplier to execute building construction, civil engineering or special construction works abroad. For an Estonian non-construction enterprise, this represents an investment in a foreign country and these transactions are reported in the balance of payments report of Eesti Pank, under section 1.14. "Real estate abroad".

In addition to construction services, **construction enterprises** are required to report the following in the questionnaire:

- The cost of goods purchased in Estonia for a construction project abroad, i.e. the sale of goods purchased in Estonia to the customer. This transaction should be reported if the cost of goods can be distinguished from the cost of services. The data should refer to the quarter when the non-resident was invoiced for the goods purchased in Estonia. Although the goods were purchased in Estonia, the code of the country where the construction takes place must be specified in the field "Code of non-resident's country" in the row for this entry.
- The cost of goods purchased abroad for a construction project abroad. When construction services are provided abroad, the respondent must report the goods purchased in the country where the construction takes place as well as goods purchased in other (i.e. third) countries. In the case of goods purchased in third countries, the country where the goods were purchased must be specified in the field "Code of non-resident's country". If the respondent is reporting the sale of goods purchased in third countries, the country where the construction takes place must be specified in the field "Code of non-resident's country".
- If non-residents are subcontracted to provide services for a construction project abroad, these services should be reported as the purchase of construction services abroad. When reporting the purchase of services from a third country, the country where the services were purchased from should be specified in the field "Code of non-resident's country", and when reporting sales, the country where the construction takes place.

**Example 1:**

**An Estonian construction enterprise (EH3) sells construction services to a Finnish enterprise (FI1) that wants a building to be constructed in Finland:**

1. EH3 brings construction goods from Estonia for 10,000 euros.
2. EH3 purchases goods in Finland for 18,000 euros, but submits a 20,000 euro invoice, incl. commission, to customer FI1 for goods purchased in Finland.
3. EH3 also purchases for the building ventilation equipment from Germany (DE1) for 7,000 euros; the equipment is delivered directly from Germany to the construction project in Finland.
4. For the delivery of the ventilation equipment, EH3 orders air transport from a Finnish transport enterprise and pays them 2,000 euros. The cost of transport is considered as a part of the cost of the ventilation equipment and is added to the cost of equipment delivered by DE1.
5. In Finland, EH3 subcontracts a Finnish construction enterprise (FI2) to install the floor for 5,000 euros.
6. The Finnish enterprise (FI1) pays EH3 15,000 euros for the construction service and additionally for purchased goods and services. The commission for the purchase and resale of goods (in item 2 above) is not a part of the cost of construction services; that is, 2,000 euros (20,000 – 18,000) are not included in the cost of construction.

In foreign trade in services, this is reported as the sale of construction services to a non-resident (partner country FI).

The transactions in the supply of construction services are carried out by:

<b>CUSTOMER: FINLAND (FI1)</b>	<b>SUPPLIER: ESTONIA (EH3)</b>	<b>BUILDING: FINLAND</b>	<b>GOODS PURCHASED BY: SUPPLIER (EH3)</b>
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In the "Foreign trade in services" questionnaire, the Estonian construction enterprise (EH3) must report the transactions as follows:

Activities related to construction				Questionnaire fields and entries based on the example					
No	Description of construction services	Cost, euros	Residency of EH3's partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service, euros	Main mode of supply
1	EH3 purchases goods in Estonia, takes them to Finland for the construction project and invoices FI1	10,000	EE	S	T44EKVV00	Goods purchased in Estonia for construction abroad	FI	10,000	4
2	EH3 purchases construction goods in Finland	18,000	FI	O	T44VKV00	Goods purchased abroad for construction abroad	FI	18,000	4
	EH3 purchases construction goods in Finland	15,000	FI	P	T44VKV00	Goods purchased abroad for construction abroad	FI	18,000	4
	EH3 sells the goods purchased in Finland to FI1	20,000	FI	S	T44VKV00	Goods purchased abroad for construction abroad	FI	20,000	4
3	EH3 purchases ventilation equipment from Germany	7,000	DE	P	T44VKV00	Goods purchased abroad for construction abroad	DE	7,000	4
	EH3 sells the ventilation equipment to FI1 (price includes cost of transport)		FI	S	T44VKV00	Goods purchased abroad for construction abroad	FI	9,000	4
4	EH3 orders air transport for the delivery of the ventilation equipment from Germany to Finland	2,000	FI	P	T5121V00	Freight air transport services (incl. forwarding) abroad / to abroad	FI	2,000	1
	EH3 sells the transport of the ventilation equipment to FI1			<i>It was agreed that the cost of transport would be considered as a part of the cost of equipment; therefore, it is reported in the row for the sale of ventilation equipment.</i>					
5	EH3 subcontracts the floor installation to a Finnish supplier	5,000	FI	P	T41VT000	Building construction works abroad	FI	5,000	4
	EH3 sells to FI1 the floor installation service subcontracted to the Finnish supplier		FI	S	T41VT000	Building construction works abroad	FI	5,000	4
6	Cost of the building construction works supplied by EH3	15,000	FI	S	T41VT000	Building construction works abroad	FI	15,000	4

EH3 supplies the following to FI1: construction services (15,000 euros), goods purchased in Estonia (10,000 euros), goods purchased in Finland (actual purchase price 18,000 euros and resale price 20,000 euros), floor installation subcontracted in Finland (5,000 euros), equipment purchased in Germany (7,000 euros) and transport of the equipment (2,000 euros).

Thus, under the purchase (O) of construction services from a non-resident, the following entries are required:

- T44VKV00 – goods purchased abroad; in this example, goods purchased in Finland and Germany. The country code for the country where the goods were bought must be specified in the field "Code of non-resident's country". If the Estonian construction enterprise is required to complete the Intrastat questionnaire, these transactions are not reported in the Intrastat questionnaire because the goods did not cross the Estonian border.
- T41VT000 – purchase of construction services abroad; in this example, the floor installation service provided by the Finnish enterprise.
- T5121V00 – air transport of the equipment from Germany to Finland.

Under the supply (M) of construction services to a non-resident (FI1), the following entries are required:

- T41VT000 – cost of construction in Finland, including the construction services supplied by EH3 and the sale to FI1 of the floor installation subcontracted by EH3. These transactions can be reported as a total, although they are shown as separate entries in this example for clarity.

- T44EKV00 – cost of goods purchased by EH3 in Estonia for the supply of construction services, as invoiced by EH3 to the non-resident customer. If the construction enterprise is required to complete the Intrastat questionnaire, the goods taken from Estonia to Finland should be reported as goods exported. The country code for the country where the construction takes place is specified in the field “Code of non-resident’s country” – in this example, FI.
- T44VKV00 – the sale of goods purchased abroad (in Finland and Germany) to a non-resident (the customer); in this example, a Finnish enterprise. To the cost of equipment purchased in Germany is added the cost of air transport because, as previously agreed with the customer, the cost of transport was a part of the cost of the equipment. If there is no such agreement and the supplier of construction services invoices each item separately, EH3 must report the sale of the air transport service for the ventilation equipment under code T5121V00 “Freight air transport services (incl. forwarding) abroad / to abroad”.

In this case, the mode of supply for construction services is 4, i.e. presence of natural persons. The Estonian construction enterprise goes to Finland to provide the service to the Finnish enterprise in its country. The purchase of the air transport service is cross-border trade (mode 1).

**Example 2:**

*An Estonian enterprise (EE1) purchases construction services from a Finnish enterprise (FI1) and asks the Finnish enterprise to construct a building in Finland. This transaction is not reported in the foreign trade in services questionnaire.*

The transactions in the supply of construction services are carried out by:

<b>CONSUMER: ESTONIA (EE1)</b>	<b>SUPPLIER: FINLAND (FI1)</b>	<b>BUILDING: FINLAND</b>	<b>GOODS PURCHASED BY: SUPPLIER (FI1)</b>
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If the Estonian economic unit sets up a foreign affiliate or branch in Finland and has a building constructed for it in Finland, the subsidiary is considered a non-resident. In effect, the construction services are supplied to a non-resident (subsidiary of the Estonian enterprise) by a non-resident (the Finnish construction enterprise), and **these transactions do not have to be reported in the “Foreign trade in services” questionnaire.**

Still, for the Estonian economic unit, this represents a direct investment (a foreign affiliate) and the construction-related liabilities and receivables between the parent undertaking and the affiliate must be reported in the balance of payments report submitted to Eesti Pank. If a foreign affiliate or branch is not set up, the construction activities must be reported in section 1.14. “Real estate abroad” in the balance of payments report submitted to Eesti Pank.

**4.2.2 CONSTRUCTION IN ESTONIA**

The execution of building construction, civil engineering and special construction works **in Estonia** should be reported by:

- **Estonian economic units** who order construction services in Estonia from non-resident suppliers. In this case, the country code for the non-resident supplier must be specified in the field “Code of non-resident’s country”.
- **Estonian construction enterprises** who are subcontracted by non-resident construction enterprises to provide construction services in Estonia. In this case, the country for the non-resident main contractor must be specified in the field “Code of non-resident’s country”.
- **Estonian construction enterprises** who subcontract non-resident construction enterprises to provide construction services for a construction project in Estonia. In this case, the country code for the non-resident service provider must be specified in the field “Code of non-resident’s country”.

In addition to construction services, the respondent must report the following as separate entries:

- The cost of goods purchased by a non-resident in Estonia for a construction project in Estonia. Although the goods were purchased in Estonia, the country code for the supplier must be specified in the field "Code of non-resident's country".
- The cost of goods purchased by the subcontractor in Estonia for a construction project in Estonia and then sold to the non-resident. The country code for the customer must be specified in the field "Code of non-resident's country".
- The cost of goods purchased abroad for a construction project in Estonia – if the construction services are provided in Estonia, the respondent must report here the cost of goods purchased outside of Estonia. The code of the country where the goods were bought must be specified in the field "Code of non-resident's country".
- If non-residents are subcontracted to provide services for a construction project in Estonia, these must be reported as construction services purchased in Estonia. In the case of services purchased from third-country suppliers, the country code for the supplier must be specified in the field "Code of non-resident's country".

**Example 1:**

**An Estonian enterprise (EE1) purchases construction services from a Finnish construction enterprise (FI1) and asks the Finnish enterprise to construct a building in Estonia:**

1. FI1 purchases goods for construction in Estonia for 10,000 euros and sells the goods to the customer (EE1).
2. FI1 purchases goods in Finland for 20,000 euros and sells the goods to the customer (EE1).
3. FI1 purchases ventilation equipment in Germany for 7,000 euros, to be delivered from Germany to Estonia.
4. FI1 subcontracts an Estonian construction enterprise (EH3) to install the floors for 5,000 euros.
5. EE1 pays FI1 15,000 euros for the construction services and also pays the cost of the purchased goods and services.

In foreign trade in services, this is reported as the purchase of construction services from a non-resident (partner country FI).

The transactions in the purchase of construction services are carried out by:

<b>CUSTOMER: ESTONIA (EE1)</b>	<b>SUPPLIER: FINLAND (FI1)</b>	<b>BUILDING: ESTONIA</b>	<b>GOODS PURCHASED BY: SUPPLIER (FI1)</b>
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If the invoice submitted to the Estonian enterprise (EE1) by the Finnish construction enterprise (FI1) shows all transactions as separate entries, the **Estonian enterprise (EE1) must report the transactions in the "Foreign trade in services" questionnaire as follows:**

Activities related to construction				Questionnaire fields and entries based on the example					
No	Description of construction services	Cost, euros	Residency of EE1's partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service, euros	Main mode of supply
1	EE1 purchases from FI the goods purchased in Estonia	10,000	EE	O	T44EKE00	Goods purchased in Estonia for a construction project in Estonia	FI	10,000	4
2	EE1 purchases from FI1 the goods purchased in Finland	20,000	FI	O	T44VKE00	Goods purchased in Estonia for a construction project in Estonia	FI	20,000	4
3	EE1 purchases from FI1 the ventilation equipment bought in Germany	7,000	DE	O	T44VKE00	Goods purchased abroad for a construction project in Estonia	DE	7,000	4
4	FI1 subcontracts EH3 in Estonia for the floor installation and invoices EE1	5,000	EE	<i>Reported in the row for cost of construction services T41ET000 as one entry.</i>					
5	EE1 pays FI1 for the construction services	15,000	FI	O	T41ET000	Building construction works in Estonia	FI	20,000	4

If the invoice submitted by F11 shows the cost of construction services together with the cost of goods (57,000 euros in this example), the entire sum must be reported under T41ET000 "Building construction works in Estonia".

In this case, the mode of supply is mode 4, i.e. presence of natural persons. The Finnish construction enterprise comes to Estonia to supply construction services; from their perspective, the services are used/provided in a foreign country.

EH3, subcontracted by F11 for the floor installation, should report the transaction as follows:

Activities related to construction				Questionnaire fields and entries based on the example					
No	Description of construction services	Cost, euros	Residency of EE3's partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service, euros	Main mode of supply
4	EH3 provides the service of floor installation to F11 for a construction project in Estonia	5,000	FI	M	T41ET000	Building construction works in Estonia	FI	5,000	2

In this case, the mode of supply is mode 2, i.e. consumption abroad. The Finnish construction enterprise comes to Estonia where it is supplied the floor installation service – the service is supplied in the supplier's country.

**Example 2:**

**An Estonian construction enterprise (EH3) is subcontracted by a Finnish construction enterprise (F11, main contractor), which supplies construction services in Estonia to an Estonian enterprise (EE1).**

1. EH3 purchases goods in Estonia for 5,000 euros and sells them to the main contractor F11.
2. EH3 purchases goods in Germany for 10,000 euros and sells them to the main contractor F11.
3. F11 pays EH3 13,000 euros for the construction services and additionally the cost of goods purchased for construction.

The transactions in the supply of construction services are carried out by:

<b>CUSTOMER: FINLAND (F11)</b>	<b>SUPPLIER: ESTONIA (EH3)</b>	<b>BUILDING: ESTONIA</b>	<b>GOODS PURCHASED BY: SUPPLIER (EH3)</b>
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If the invoice submitted to the Finnish construction enterprise (F11) by the Estonian construction enterprise (EH3) shows all transactions as separate entries, the **Estonian construction enterprise (EH3)** must report the transactions in the "Foreign trade in services" questionnaire as follows:

Activities related to construction				Questionnaire fields and entries based on the example					
No	Description of construction services	Cost, euros	Residency of EH3's partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service, euros	Main mode of supply
1	EH3 purchases goods in Estonia	5,000	EE	<i>Not reported: transaction between residents</i>					
	EH3 sells the goods purchased in Estonia to the main contractor F11	5,000	FI	M	T44EKE00	Goods purchased in Estonia for a construction project in Estonia	FI	5,000	2
2	EH3 purchases construction goods in Germany	10,000	DE	O	T44VKE00	Goods purchased abroad for a construction project in Estonia	DE	10,000	2
	EH3 sells the goods purchased in Germany to the main contractor F11	10,000	FI	M	T44VKE00	Goods purchased abroad for a construction project in Estonia	FI	10,000	2
3	Cost of construction services supplied by EH3 as a subcontractor	13,000	FI	M	T41ET000	Building construction works in Estonia	FI	13,000	2

### Example 3:

An Estonian construction enterprise (EH3) constructs a building in Estonia at the request of an Estonian enterprise (EE1), and EH3 subcontracts a Finnish construction enterprise (FI1).

1. EH3 purchases goods (for construction) in Estonia for 5,000 euros.
2. EH3 purchases goods in Finland for 10,000 euros.
3. EH3 subcontracts the Finnish enterprise (FI1) to install the roof for 15,000 euros.
4. EE1 pays EH3 13,000 euros for the construction services and additionally the cost of goods and services purchased for construction.

The transactions in the supply of construction services are carried out by:

<b>CUSTOMER: ESTONIA (EE1)</b>	<b>SUPPLIER: ESTONIA (EH3)</b>	<b>BUILDING: ESTONIA</b>	<b>GOODS PURCHASED BY: SUPPLIER (EH3)</b>
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The Estonian construction enterprise (EH3) must report the transactions in the "Foreign trade in services" questionnaire as follows:

Activities related to construction				Questionnaire fields and entries, based on the example					
No	Description of construction services	Cost, euros	Residency of EH3's partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service, euros	Main mode of supply
1	EH3 purchases goods (for construction) in Estonia	5,000	EE	<i>Not reported: transaction between residents</i>					
2	EH3 purchases goods (for construction) in Finland	10,000	FI	<i>Not reported: transaction between residents</i>					
3	EH3 subcontracts a Finnish enterprise to install the roof	15,000	FI	0	T41ET000	Building construction works in Estonia	FI	15,000	4
4	EE1 pays EH3 for the construction services	13,000	EE	<i>Not reported: transaction between residents</i>					
	EE1 pays EH3 for the goods (for construction)	15,000	EE	<i>Not reported: transaction between residents</i>					
	EE1 pays EH3 for installing the roof	15,000	EE	<i>Not reported: transaction between residents</i>					

EH3 reports only the roof installation subcontracted to FI1, as a service supplied by a non-resident (Finnish enterprise) for building construction works in Estonia.

In this case, the mode of supply is mode 4, i.e. presence of natural persons. The Finnish construction enterprise comes to Estonia to provide the roof installation service; for them, this means the supply of services in a foreign country.

In this example, the Estonian enterprise EE1, the customer, does not have to complete the questionnaire as, from their perspective, this is a transaction between residents. If EE1 had been the one to subcontract the roof installation to a Finnish enterprise, EE1 would be required to report this transaction in the questionnaire, just like EH3.

## 4.3 REPORTING TRANSPORT SERVICES IN THE QUESTIONNAIRE

Transport-related services may be divided into:

- services related to the transport of passengers;
- services related to the carriage of goods;
- transport support services.

The main codes for transport-related services are:

<b>Code of service and other transaction</b>	<b>Description of service</b>
<b>PASSENGER TRANSPORT SERVICES</b>	
T491MR00	International passenger rail transport services by a non-resident carrier
T491R000	International passenger rail transport services by a resident carrier
T491YRV0	Rental of rail transport vehicle with crew for passengers transport
T49311MR	Domestic passenger rail transport services by a non-resident carrier
T49311R0	Domestic passenger rail transport services by a resident carrier
T49312MR	Domestic passenger land transport services by a non-resident carrier
T49312R0	Domestic passenger land transport services by a resident carrier
T4939MR0	International passenger land transport services by a non-resident carrier
T4939R00	International passenger land transport services by a resident carrier
T49YRV00	Rental of road transport vehicle with crew for passengers transport
T501MR00	Sea and coastal passenger water transport services by a non-resident carrier
T501R000	Sea and coastal passenger water transport services by a resident carrier
T501YRV0	Rental of sea transport vehicle with crew for passengers transport
T503MR00	Inland passenger water transport services by a non-resident carrier
T503R000	Inland passenger water transport services by a resident carrier
T511MR00	Passenger air transport services by a non-resident carrier
T511R000	Passenger air transport services by a resident carrier
T511YRV0	Rental of air transport vehicle with crew for passengers transport
<b>FREIGHT TRANSPORT SERVICES</b>	
T492E000	Freight rail transport services (incl. forwarding) in Estonia / to Estonia
T492V000	Freight rail transport services (incl. forwarding) abroad / to abroad
T492YRV0	Rental of rail transport vehicle with crew for goods freight
T494E000	Freight transport services (incl. forwarding) by road in Estonia / to Estonia
T494V000	Freight transport services (incl. forwarding) by road abroad / to abroad
T4950000	Transport services via pipeline
T49YKV00	Rental of road transport vehicle with crew for goods freight
T502E000	Sea and coastal freight transport services (incl. forwarding) in Estonia / to Estonia
T502V000	Sea and coastal freight transport services (incl. forwarding) abroad / to abroad
T502YKV0	Rental of sea transport vehicle with crew for goods freight
T504E000	Inland freight water transport services (incl. forwarding) in Estonia / to Estonia
T504V000	Inland freight water transport services (incl. forwarding) abroad / to abroad
T5121E00	Freight air transport services (incl. forwarding) in Estonia / to Estonia
T5121V00	Freight air transport services (incl. forwarding) abroad / to abroad
T5121YRV	Rental of air transport vehicle with crew for goods freight
T5122000	Space transport services
T5300000	Postal and courier services
<b>TRANSPORT SUPPORT SERVICES</b>	
<b>TRANSPORT ENTERPRISE (NACE codes 49–52) SUPPORT SERVICES</b>	
T5221100	Services incidental to rail transport (incl. storage services of transport companies)
T5221200	Services incidental to road transport (incl. storage services of transport companies)
T5221300	Services incidental to transportation via pipelines
T5222000	Services incidental to water transport (incl. storage services of transport companies)
T5223000	Services incidental to air transport (incl. storage services of transport companies)
<b>NON-TRANSPORT ENTERPRISES (NACE codes other than 49–52) SUPPORT SERVICES</b>	
T5229000	Other support services for transport (incl. storage services of non-transport companies)

Non-transport enterprises must report transport services, if there is a separate invoice issued for the cost of transportation – in this case, it is considered a service. If the transportation cost is on the same invoice as the goods, it is added to the value of the goods and should be reported in Intrastat (if the economic entity has the obligation to submit data with the Intrastat questionnaire).

Combined transport is often used for transport operations. As a rule, the customer of such transport (non-transport enterprise – EE) does not know the cost of transport separately for each type of transport, and in this case, the non-transport enterprise should use the code with the highest share to describe such carriage.

**Example 1:**

A full truck load (trailer) transport is ordered from Tallinn to Rovaniemi. The service is ordered from a road transport enterprise. The goods are loaded onto the trailer, the truck travels by ferry from Tallinn to Helsinki and from there by road to Rovaniemi.

The transport type is road transport, i.e. land transport.

**Example 2:**

In order to save costs, transport of goods by land from Tartu to Frankfurt and by air transport from Frankfurt to Beijing is ordered.

The transport type is air transport.

The transport enterprise orders all parts of the service separately to fulfil the order and can use the code corresponding to each service type.

Most transport services are mode 1, i.e. cross-border trade, with the exception of ancillary services provided to domestic carriers in foreign ports or to foreign carriers in home ports (see 3.5. The main mode of supply).

**4.3.1 TRANSPORT ENTERPRISE SELLS TRANSPORT SERVICES**

The following are some examples of how Estonian transport enterprises should report in the questionnaire the transport services they provide.

If goods are transported abroad from Estonia:

**Example 1:**

An Estonian transport enterprise (ET4) receives the following orders:

1. A Lithuanian enterprise (LT1) orders land freight transport from Estonia to Lithuania for 1,000 euros.
2. A Russian enterprise (RU1) orders rail freight transport from Estonia to Russia for 1,500 euros.
3. The Lithuanian enterprise (LT1) orders freight transport by ship from Estonia to Lithuania for 2,000 euros.
4. The Lithuanian enterprise (LT1) orders freight transport by air from Estonia to Lithuania for 2,500 euros.
5. An Estonian construction enterprise (EH3) orders land freight transport from Estonia to Latvia for 800 euros.

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of carriage of goods ordered	Cost, euros	Residency of partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	LT1 orders land transport from Estonia to Lithuania	1,000	LT	M	T494V000	Freight transport services (incl. forwarding) by road abroad / to abroad	LT	1,000	1
2	RU1 orders rail transport from Estonia to Russia	1,500	RU	M	T492V000	Freight rail transport services (incl. forwarding) abroad / to abroad	RU	1,500	1
3	LT1 orders sea transport from Estonia to Lithuania	2,000	LT	M	T502V000	Sea and coastal freight transport services (incl. forwarding) abroad / to abroad	LT	2,000	1
4	LT1 orders air transport from Estonia to Lithuania	2,500	LT	M	T5121V00	Freight air transport services (incl. forwarding) abroad / to abroad	LT	2,500	1
5	EH3 orders land transport from Estonia to Latvia	800	EE	<i>Not reported: transaction between residents</i>					

In the case of this example, we presume that ET4 provided the services itself and therefore transactions are reported as sale of service (M). If ET4 ordered a shipment to a non-resident from another economic unit providing the same service:

- find out whether the service was purchased from a resident or non-resident;
- if the service was purchased from a resident, it is not included in the questionnaire;
- if the service was purchased from a non-resident, it is reported separately as a purchase of service (O).

If the carriage of goods takes place abroad, transactions are reported similarly to the previous example:

**Example 2:**

An Estonian transport enterprise provides the following services:

1. A Lithuanian enterprise (LT1) orders land freight transport from Latvia to Lithuania for 1,000 euros.
2. A Russian enterprise (RU1) orders rail freight transport from Russia to Ukraine for 1,500 euros.
3. The Lithuanian enterprise (LT1) orders freight transport by ship from Latvia to Lithuania for 2,000 euros.
4. The Lithuanian company (LT1) orders freight transport by air from Latvia to Lithuania for 2,500 euros.
6. An Estonian construction enterprise (EH3) orders land freight transport from Lithuania to Latvia for 800 euros.

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of ordered transport	Cost, euros	Residency of partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	LT1 orders land transport from Latvia to Lithuania	1,000	LT	M	T494V000	Freight transport services (incl. forwarding) by road abroad / to abroad	LT	1,000	1
2	RU1 orders rail transport from Russia to Ukraine	1,500	RU	M	T492V000	Freight rail transport services (incl. forwarding) abroad / to abroad	RI	1,500	1
3	LT1 orders sea transport from Latvia to Lithuania	2,000	LT	M	T502V000	Sea and coastal freight transport services (incl. forwarding) abroad / to abroad	LT	2,000	1
4	LT1 orders air transport from Latvia to Lithuania	2,500	LT	M	T5121V00	Freight air transport services (incl. forwarding) abroad / to abroad	LT	2,500	1
5	EH3 orders land transport from Lithuania to Latvia	800	EE	<i>Not reported: transaction between residents</i>					

**Example 3:**

A British enterprise (GB1) orders the following services from an Estonian transport enterprise (ET4) for passenger transport:

1. Rental of a plane with crew for a passenger flight from Tallinn to Warsaw for 10,000 euros. ET4 orders the transport from a Lithuanian enterprise (LT1).
2. Catering for passengers on board the aircraft for 500 euros. ET4 orders the food from an Estonian enterprise (EE1).
3. Airport charges in the amount of 250 euros in Warsaw and 150 euros in Tallinn.
4. GB1 pays 12,000 in total for the ordered services.

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of ordered transport	Cost, euros	Residency of partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	An aircraft is rented with crew from LT1	10,000	LT	O	T511YRV0	Rental of air transport vehicle with crew for passengers transport	LT	10,000	1
2	Catering is ordered from EE1	500	EE	<i>Not reported: transaction between residents</i>					
3	Airport charges in Warsaw	250	PL	O	T5223000	Services incidental to air transport (incl. storage services of transport companies)	PL	250	1
4	Airport charges in Tallinn	150	EE	<i>Not reported: transaction between residents</i>					
5	GB1 pays for the service to ET4	12,000	GB	M	T511MR00	Passenger air transport services by a non-resident carrier	GB	12,000	1

#### 4.3.2 ESTONIAN TRANSPORT ENTERPRISE PURCHASES TRANSPORT SERVICES

If a transport enterprise orders transport services from a non-resident partner:

##### **Example 1:**

An Estonian enterprise (EE1) orders the transportation of goods from Beijing (China) to Võru (Estonia) from an Estonian transport enterprise (ET4), paying 3,250 euros in total. ET4 orders the following services:

1. Transport of a sea container from Shanghai to Beijing to Shanghai from a Chinese transport enterprise for 300 euros.
2. Maritime transport on a Danish shipping line Shanghai-Antwerp-Klaipeda for 1,800 euros.
3. Container storage service from a Lithuanian enterprise for 200 euros.
4. Sending the original bill of lading to Klaipeda with an Estonian courier company for 30 euros.
5. Transport of the sea container from Klaipeda to Võru from a Lithuanian transport enterprise for 500 euros.
6. Cleaning of the sea container from a Latvian enterprise for 100 euros and repair of holes of the container for 150 euros.

ET4 should report the transactions as follows:

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of ordered transport	Cost, euros	Residency of partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	ET4 orders land transport of container in China	300	CN	O	T494E000	Freight transport services (incl. forwarding) by road in Estonia / to Estonia	CN	300	1
2	ET4 orders sea transport of container from China to Lithuania	1,800	DK	O	T502E000	Sea and coastal freight transport services (incl. forwarding) in Estonia / to Estonia	DK	1800	1
3	ET4 orders storage of container in Lithuania	200	LT	O	T5222000	Services incidental to water transport (incl. storage services of transport companies)	LT	200	2
4	ET4 orders sending of documents from Estonia to Lithuania	30	EE	<i>Not reported: transaction between residents</i>					
5	ET4 orders land transport of container from Lithuania to Estonia	500	LT	O	T494E000	Freight transport services (incl. forwarding) by road in Estonia / to Estonia	LT	500	1
6	ET4 orders cleaning and repair of container	250	LV	O	T5222000	Services incidental to water transport (incl. storage services of transport companies)	LV	250	2
7	ET4 service fee (3,250 less costs) for intermediation of transport services	170	EE	<i>Not reported: transaction between residents</i>					
8	EE1 pays for transport service to ET4	3,250	EE	<i>Not reported: transaction between residents</i>					

Although most of the transport operations take place abroad (e.g. land transport of the container from Shanghai to Beijing to Shanghai, etc.), the final destination is Võru, and therefore, the components of this transport are considered as a freight service to Estonia and the codes T494E000 and T502E are used respectively.

Container storage and cleaning/repair service are considered consumption abroad (mode 2): the container was stored in Lithuania and repaired/cleaned in Latvia.

#### 4.3.4 NON-TRANSPORT ENTERPRISE PURCHASES TRANSPORT SERVICES

The following are some examples of how Estonian economic entities should report in the questionnaire the transport services they have purchased.

If goods are transported from abroad to Estonia:

##### **Example 1:**

An Estonian enterprise (EE1) orders the following freight services:

1. Land transport from Lithuania to Estonia from a Lithuanian enterprise (LT1) for 1,000 euros.
2. Rail transport from Russia to Estonia from a Russian enterprise (RU1) for 1,500 euros.
3. Maritime transport from Lithuania to Estonia from the Lithuanian enterprise (LT1) for 2,000 euros.
4. Air transport from Lithuania to Estonia from the Lithuanian enterprise (LT1) for 2,500 euros.
5. Land transport from Latvia to Estonia from an Estonian transport enterprise (ET4) for 800 euros.

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of ordered transport	Cost, euros	Residency of partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	Lithuania-Estonia land transport by LT1	1,000	LT	0	T494E000	Freight transport services (incl. forwarding) by road in Estonia / to Estonia	LT	1,000	1
2	Russia-Estonia rail transport by RU1	1,500	RU	0	T492E000	Freight rail transport services (incl. forwarding) in Estonia / to Estonia	RU	1,500	1
3	Lithuania-Estonia sea transport by LT1	2,000	LT	0	T502E000	Sea and coastal freight transport services (incl. forwarding) in Estonia / to Estonia	LT	2,000	1
4	Lithuania-Estonia air transport by LT1	2,500	LT	0	T5121E00	Freight air transport services (incl. forwarding) in Estonia / to Estonia	LT	2,500	1
5	Latvia-Estonia land transport by ET4	800	EE	<i>Not reported: transaction between residents</i>					

If goods are transported from Estonia to abroad:

##### **Example 2:**

An Estonian enterprise (EE1) orders the following freight services:

1. Land transport from Estonia to Lithuania from a Lithuanian enterprise (LT1) for 1,000 euros.
2. Rail transport from Estonia to Russia from a Russian enterprise (RU1) for 1,500 euros.
3. Maritime transport from Estonia to Lithuania from the Lithuanian enterprise (LT1) for 2,000 euros.
4. Air transport from Estonia to Lithuania from the Lithuanian enterprise (LT1) for 2,500 euros.
5. Land transport from Estonia to Latvia from an Estonian transport enterprise (ET4) for 800 euros.

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of ordered transport	Cost, euros	Residency of partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	Estonia-Lithuania land transport by LT1	1,000	LT	0	T494V000	Freight transport services (incl. forwarding) by road abroad / to abroad	LT	1,000	1
2	Estonia-Russia rail transport by RU1	1,500	RU	0	T492V000	Freight rail transport services (incl. forwarding) abroad / to abroad	RU	1,500	1
3	Estonia-Lithuania sea transport by LT1	2,000	LT	0	T502V000	Sea and coastal freight transport services (incl. forwarding) abroad / to abroad	LT	2,000	1
4	Estonia-Lithuania air transport by LT1	2,500	LT	0	T5121V00	Freight air transport services (incl. forwarding) abroad / to abroad	LT	2,500	1
5	Estonia-Latvia land transport by ET4	800	EE	<i>Not reported: transaction between residents</i>					

If goods are transported abroad:

**Example 3:**

An Estonian enterprise (EE1) orders the following freight services:

1. Land transport from Latvia to Lithuania from a Lithuanian enterprise (LT1) for 1,000 euros.
2. Rail transport from Russia to Ukraine from a Russian enterprise (RU1) for 1,500 euros.
3. Maritime transport from Latvia to Lithuania from the Lithuanian enterprise (LT1) for 2,000 euros.
4. Air transport from Latvia to Lithuania from the Lithuanian enterprise (LT1) for 2,500 euros.
5. Land transport from Lithuania to Latvia from an Estonian transport enterprise (ET4) for 800 euros.

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of ordered transport	Cost, euros	Residency of partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	Latvia-Lithuania land transport by LT1	1,000	LT	0	T494V000	Freight transport services (incl. forwarding) by road abroad / to abroad	LT	1,000	1
2	Russia-Ukraine rail transport by RU1	1,500	RU	0	T492V000	Freight rail transport services (incl. forwarding) abroad / to abroad	RU	1,500	1
3	Latvia-Lithuania sea transport by LT1	2,000	LT	0	T502V000	Sea and coastal freight transport services (incl. forwarding) abroad / to abroad	LT	2,000	1
4	Latvia-Lithuania air transport by LT1	2,500	LT	0	T5121V00	Freight air transport services (incl. forwarding) abroad / to abroad	LT	2,500	1
5	Lithuania-Latvia land transport by ET4	800	EE	<i>Not reported: transaction between residents</i>					

If part of the transport takes place abroad and a part in Estonia:

**Example 4:**

An Estonian enterprise (EE1) orders the following freight services:

1. Land transport from a Lithuanian enterprise (LT1), where part of the goods are transported from Lithuania to Latvia and some to Estonia. The total cost of land transport is 1,500 euros, of which 1,000 euros is the cost of transport to Estonia.
2. Rail transport from a Russian enterprise (RU1), where part of the goods are transported from Russia to Ukraine and some to Estonia. The cost of rail transport to Ukraine is 1,500 and to Estonia 1,000 euros.
3. Sea transport from the Lithuanian enterprise (LT1), where part of the goods are transported from Lithuania to Latvia and some to Estonia. The cost of sea transport to Latvia is 2,000 euros and to Estonia 3,000 euros.
4. Air transport from the Lithuanian company (LT1), where part of the goods are transported from Lithuania to Latvia and some to Estonia. The total cost of air transport is 2,500 euros. Transportation of goods to Estonia costs 1,500 euros.

DESCRIPTION OF SERVICES				QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE					
No	Description of ordered transport	Cost, euros	Residency of partner	Transaction in service	Code of service and other transaction	Name of service and other transaction	Code of non-resident's country	Total cost of service	The main mode of supply
1	Latvia-Lithuania land transport by LT1	500	LT	0	T494V000	Freight transport services (incl. forwarding) by road abroad / to abroad	LT	500	1
	Lithuania-Estonia land transport by LT1	1,000	LT	0	T494E000	Freight transport services (incl. forwarding) by road in Estonia / to Estonia	LT	1,000	1
2	Russia-Ukraine rail transport by RU1	1,500	RU	0	T492V000	Freight rail transport services (incl. forwarding) abroad / to abroad	RU	1,500	1
	Russia-Estonia rail transport by RU1	1,000	RU	0	T492E000	Freight rail transport services (incl. forwarding) in Estonia / to Estonia	RU	1,000	1
3	Lithuania-Latvia sea transport by LT1	2,000	LT	0	T502V000	Sea and coastal freight transport services (incl. forwarding) abroad / to abroad	LT	2,000	1
	Lithuania-Estonia sea transport by LT1	3,000	LT	0	T502E000	Sea and coastal freight transport services (incl. forwarding) in Estonia / to Estonia	LT	3,000	1
4	Lithuania-Latvia air transport by LT1	1,000	LT	0	T5121V00	Freight air transport services (incl. forwarding) abroad / to abroad	LT	1,000	1
	Lithuania-Estonia air transport by LT1	1,500	LT	0	T5121E00	Freight air transport services (incl. forwarding) in Estonia / to Estonia	LT	1,500	1

In this example, the transport cost of each part of the consignment was known. However, economic units may not have this information.

#### **Example 5:**

*EE1 orders a full truck load (trailer) transport for the Amsterdam-Vilnius route. In Vilnius, the load is unloaded and a new load is picked up from the same enterprise for EE1 and transported from Vilnius to Tallinn. The total cost of transport is 4,000 euros.*

In this case, transport should be divided proportionally between the different service codes. If the transport costs are broken down by different consignments in the economic unit's accounts, this information should be used and the cost of services should be reported according to the accounting entries.

## **4.4 PROCESSING SERVICES (code of service: T1000000–T1700000; T1900000–T3200000, T8292000)**

Processing service is a contractual activity, which results in new products or changes in the characteristics of goods (e.g. sewing of clothes, metal treatment, oil refining, vehicle assembly, bottling of liquids, in some cases packaging of goods, preservation of goods, dilution of liquids, etc.). The processor does not own the processed goods. The cost of processing service **does not include the cost of processed goods but may include the cost of materials added to the goods by the processor.**

If there were various goods purchased to be able to provide the service, their cost is not separately reported in the questionnaire. In the foreign trade in services questionnaire, only the cost of service is reported, incl. the cost of the goods that were a part of the cost of service.

### **How to differentiate between foreign trade in processing services and foreign trade in goods?**

1. If an economic entity sells products that it owns, purchases the materials for production and makes the products, it is considered **export of goods** and it is reported in the Intrastat dispatches questionnaire (if the entity is obligated to submit data with Intrastat) or on the customs declaration.
2. If an economic entity **receives free materials from a customer** and makes products for the customer, then as a rule the rights to the product do not belong to the manufacturer but to the customer and it is considered processing, i.e. **sale of service**.

**For example:**

- A sewing business is sent fabrics, buckram, button ware, etc. and it makes clothes according to the specifications of a customer. The finished products are sent to the customer.
- A customer sends metal details to a metal processing enterprise to be cleaned and painted and the processed products are sent back to the customer.

These are considered “Manufacturing services on physical inputs owned by others” and only the cost of the processing service is to be reported in the foreign trade in services questionnaire. At the same time, the movement of goods should be reported in Intrastat (if the entity is obligated to submit data with Intrastat) or on the customs declaration using the codes 41, 42, 51 or 52. For imports, the cost of goods imported for processing is reported. For exports, the cost of the product (cost of the goods imported for processing + cost of additional goods purchased + cost of processing service) is reported.

3. If an economic entity purchases materials and makes products according to the specifications, product descriptions or other information received from a customer (as a rule via the internet), **then from the manufacturer’s perspective, it is production of goods as contract service, and from the client’s perspective, it means buying in the necessary production capacity.**

**For example:**

- A print file is sent to a printing house. The printing house acquires materials and prints the material into a book or brochure and then sends these to the customer.
- A sewing enterprise receives a technical description and patterns from a customer. The enterprise acquires materials, cuts the fabric according to pattern and sews the products according to the specifications. The finished products are sent to the customer.

In this case, it is considered **foreign trade in goods** and the transactions are to be reported only in Intrastat questionnaire (if the entity is obligated to submit data with Intrastat) or on the customs declaration with the transaction type 11 for both imports and exports. **Such transactions are not reported in the foreign trade in services questionnaire.**

**Example 1:**

*An Estonian sewing enterprise receives fabric and packaging materials (clothes hangers, plastic bags, labels) from a Swedish retail chain. The Estonian sewing enterprise supplies the Swedish enterprise the service of sewing blouses. It also receives from the Swedish enterprise the sewing patterns and descriptions of products. The cost of the sewing service is 20,000 euros, which includes the cost of sewing accessories necessary for the provision of the service.*

The provision of the sewing service is reported in the questionnaire as follows:

QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE						
Transaction in service		Code of service and other transaction	Name of service and other transaction	Code of non-resident’s country	Total cost of service	The main mode of supply
M		T1400000	Processing services of apparel	SE	20,000	2

**Example 2:**

*An Estonian wine trading enterprise buys wine in barrels from Italy and sends the barrels to Latvia for bottling of the wine. The bottled wine is sent from Latvia to Estonia.*

QUESTIONNAIRE FIELDS AND ENTRIES BASED ON THE EXAMPLE						
Transaction in service		Code of service and other transaction	Name of service and other transaction	Code of non-resident’s country	Total cost of service	The main mode of supply
O		T1100000	Beverage processing services	LV	5,000	2

## 5. PUBLICATION OF FOREIGN TRADE IN SERVICES STATISTICS

Foreign trade in services statistics are published in the statistical database [https://andmed.stat.ee/en/stat/majandus\\_valiskaubandus](https://andmed.stat.ee/en/stat/majandus_valiskaubandus) and publications of Statistics Estonia.

At <https://www.stat.ee/en/find-statistics/statistics-theme/economy/foreign-trade> one can:

- read news releases on external trade statistics;
- read electronic publications and articles on foreign trade;
- use the database <https://andmed.stat.ee/en/stat> (foreign trade statistics can be found under “Economy” in the “Foreign trade” subsection);
- use the predefined tables on foreign trade statistics;
- use foreign trade statistics published in Statistics Estonia’s map application (<https://xgis.maaamet.ee/xgis2/page/app/statistika>).

More detailed information on foreign trade statistics can be ordered at <https://www.stat.ee/en/find-statistics/request-statistics>.

Foreign trade statistics of European Union countries can be found in Eurostat’s database at <https://ec.europa.eu/eurostat/web/international-trade-in-services/database>.

Foreign trade in services statistics are published on a quarterly basis:

- updates of foreign trade data in the statistical database;
- foreign trade news release on the previous quarter.

# ANNEXES

## Annex 1. NACE economic activities, service codes and modes of supply

NACE2025		Code of service in foreign trade in services questionnaire		Main mode of supply		
	Description	Code of service	Description of service	1	2	4
<b>A AGRICULTURE, FORESTRY AND FISHING</b>						
01	Crop and animal production, hunting and related service activities	T0160000	Agricultural and animal husbandry services (except veterinary services)			
		T0170000	Hunting and trapping and related services			
02	Forestry and logging	T0210000	Forest trees and nursery services (incl. support services)			
03	Fishing and aquaculture	T0300700	Support services to fishing and aquaculture			
<b>B MINING AND QUARRYING</b>						
09	Mining support service activities	T0900000	Mining support services			
<b>C MANUFACTURING</b>						
10	Manufacture of food products	T1000000	Food processing services			
11	Manufacture of beverages	T1100000	Beverage processing services			
12	Manufacture of tobacco products	T1200000	Tobacco processing services			
13	Manufacture of textiles	T1300000	Textile processing services			
14	Manufacture of wearing apparel	T1400000	Processing services of wearing apparel			
15	Manufacture of leather and related products of other materials	T1500000	Processing services of leather and leather products			
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	T1600000	Processing services of wood and products of wood and cork			
17	Manufacture of paper and paper products	T1700000	Processing services of paper and paper products			
18	Printing and reproduction of recorded media	T1800000	Printing and reproduction services of recorded media			
19	Manufacture of coke and refined petroleum products	T1900000	Processing services of coke and refined petroleum products			
20	Manufacture of chemicals and chemical products	T2000000	Processing services of chemicals and chemical products			
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations	T2100000	Processing services of basic pharmaceutical products and pharmaceutical preparations			
22	Manufacture of rubber and plastic products	T2200000	Processing services of rubber and plastic products			
23	Manufacture of other non-metallic mineral products	T2300000	Processing services of other non-metallic mineral products			
24	Manufacture of basic metals	T2400000	Processing services of basic metals			
25	Manufacture of fabricated metal products, except machinery and equipment	T2500000	Processing services of fabricated metal products			
26	Manufacture of computer, electronic and optical products	T2600000	Processing services of computer, electronic and optical products			
27	Manufacture of electrical equipment	T2700000	Electrical equipment processing services			
28	Manufacture of machinery and equipment n.e.c	T2800000	Processing services of machinery and equipment n.e.c.			

NACE2025		Code of service in foreign trade in services questionnaire		Main mode of supply		
	Description	Code of service	Description of service	1	2	4
29	Manufacture of motor vehicles, trailers and semi-trailers	T2900000	Processing services of motor vehicles, trailers and semi-trailers			
30	Manufacture of other transport equipment	T3000000	Processing services of other transport equipment			
31	Manufacture of furniture	T3100000	Processing services related to furniture manufacturing			
32	Other manufacturing	T3200000	Processing services related to other manufacturing			
33	Repair and installation of machinery and equipment	T3310000	Repair services of metal products, machinery and equipment			
		T3320000	Installation services of industrial machinery and equipment			
<b>D ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY</b>						
35	Electricity, gas, steam and air conditioning supply	T3512000	Transmission services of electricity			
		T3513000	Distribution services of electricity			
		T3514000	Trade services of electricity (incl. commissions)			
		T3522000	Distribution services of gaseous fuels through mains			
		T3523000	Trade services of gas through mains (incl. commissions)			
		T3530000	Steam and air conditioning supply services			
<b>E WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES</b>						
36	Water collection, treatment and supply	T3600200	Water treatment and distribution services through mains			
37	Sewerage	T3700100	Sewerage services			
38	Waste collection, recovery and disposal activities	T3800000	Waste collection, treatment and disposal services; materials recovery services			
39	Remediation activities and other waste management services activities	T3900000	Remediation services and other waste management services			
<b>F CONSTRUCTION</b>						
41	Construction of residential and non-residential buildings	T41ET000	Building construction works in Estonia			
		T41VT000	Building construction works abroad			
42	Civil engineering	T42ET000	Civil engineering works in Estonia			
		T42VT000	Civil engineering works abroad			
43	Specialised construction activities	T43ET000	Special construction works in Estonia			
		T43VT000	Special construction works abroad			
	Without NACE code	T44EKE00	Goods purchased in Estonia for a construction project in Estonia			
		T44EKV00	Goods purchased in Estonia for a construction project abroad			
		T44VKE00	Goods purchased abroad for a construction project in Estonia			
		T44VKV00	Goods purchased abroad for a construction project abroad			
<b>G WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>						
46	Wholesale trade	T4600000	Wholesale trade services			
46/ 47	Wholesale trade / Retail trade	T4510000	Trade services of motor vehicles			
		T4530000	Trade services of motor vehicle parts and accessories			
		T4540000	Trade services of motorcycles and related parts and accessories			
47	Retail trade	T4700000	Retail trade services			

NACE2025		Code of service in foreign trade in services questionnaire		Main mode of supply		
	Description	Code of service	Description of service	1	2	4
<b>H TRANSPORTATION AND STORAGE</b>						
49	Land transport and transport via pipelines	T491MR00	International passenger rail transport services by a non-resident carrier			
		T491R000	International passenger rail transport services by a resident carrier			
		T491YRV0	Rental of rail transport vehicle with crew for passengers transport			
		T492E000	Freight rail transport services (incl. forwarding) in Estonia / to Estonia			
		T492V000	Freight rail transport services (incl. forwarding) abroad / to abroad			
		T492YRV0	Rental of rail transport vehicle with crew for goods freight			
		T49311MR	Domestic passenger rail transport services by a non-resident carrier			
		T49311R0	Domestic passenger rail transport services by a resident carrier			
		T49312MR	Domestic passenger land transport services by a non-resident carrier			
		T49312R0	Domestic passenger land transport services by a resident carrier			
		T4939MR0	International passenger land transport services by a non-resident carrier			
		T4939R00	International passenger land transport services by a resident carrier			
		T494E000	Freight transport services (incl. forwarding) by road in Estonia / to Estonia			
		T494V000	Freight transport services (incl. forwarding) by road abroad / to abroad			
		T4950000	Transport services via pipeline			
		T49YKV00	Rental of road transport vehicle with crew for goods freight			
		T49YRV00	Rental of road transport vehicle with crew for passengers transport			
50	Water transport	T501MR00	Sea and coastal passenger water transport services by a non-resident carrier			
		T501R000	Sea and coastal passenger water transport services by a resident carrier			
		T501YRV0	Rental of sea transport vehicle with crew for passengers transport			
		T502E000	Sea and coastal freight transport services (incl. forwarding) in Estonia / to Estonia			
		T502V000	Sea and coastal freight transport services (incl. forwarding) abroad / to abroad			
		T502YKV0	Rental of sea transport vehicle with crew for goods freight			
		T503MR00	Inland passenger water transport services by a non-resident carrier			
		T503R000	Inland passenger water transport services by a resident carrier			
		T504E000	Inland freight water transport services (incl. forwarding) in Estonia / to Estonia			
		T504V000	Inland freight water transport services (incl. forwarding) abroad / to abroad			
		51	Air transport	T511MR00	Passenger air transport services by a non-resident carrier	
T511R000	Passenger air transport services by a resident carrier					
T511YRV0	Rental of air transport vehicle with crew for passengers transport					

NACE2025		Code of service in foreign trade in services questionnaire		Main mode of supply		
	Description	Code of service	Description of service	1	2	4
		T5121E00	Freight air transport services (incl. forwarding) in Estonia / to Estonia			
		T5121V00	Freight air transport services (incl. forwarding) abroad / to abroad			
		T5121YRV	Rental of air transport vehicle with crew for goods freight			
		T5122000	Space transport services			
52	Warehousing, storage and support activities for transportation	T5221100	Services incidental to rail transport (incl. storage services of transport companies)			
		T5221200	Services incidental to road transport (incl. storage services of transport companies)			
		T5221300	Services incidental to transportation via pipelines			
		T5222000	Services incidental to water transport (incl. storage services of transport companies)			
		T5223000	Services incidental to air transport (incl. storage services of transport companies)			
		T5229000	Other support services for transport (incl. storage services of non-transport companies)			
53	Postal and courier activities	T5300000	Postal and courier services			
<b>I ACCOMMODATION AND FOOD SERVICE ACTIVITIES</b>						
55	Accommodation	T55MR000	Accommodation services provided by a non-resident host			
		T55R0000	Accommodation services provided by a resident host			
56	Food and beverage service activities	T5600000	Food and beverage serving services			
<b>J PUBLISHING, BROADCASTING, AND CONTENT PRODUCTION AND DISTRIBUTION ACTIVITIES</b>						
58	Publishing activities	T5811000	Book publishing services			
		T5811500	Publishing of books on a fee or contract basis			
		T5820000	Software publishing services			
		T58K0000	Online media and other publishing services			
		T58LK000	Use of print and software intellectual property rights			
		T58RKL00	Advertising in books, newspapers and magazines			
59	Motion picture, video and television programme production, sound recording and music publishing activities	T59LK000	Use of intellectual property to films, videos and television programmes, sound recordings and music			
		T59T0000	Film, video and television programme production services, sound recording and music publishing			
60	Media services	T6010000	Radio broadcasting services (excl. radio advertising)			
		T6010300	Radio advertising time			
		T6020000	Television programming and broadcasting services (excl. television advertising)			
		T6020300	Television advertising time			
		T6391000	News agency services			
<b>K TELECOMMUNICATION, COMPUTER PROGRAMMING, CONSULTING, COMPUTING INFRASTRUCTURE AND OTHER INFORMATION SERVICE ACTIVITIES</b>						
61	Provision of electronic communications	T6100000	Telecommunications services			
62	Computer programming, consultancy and related activities	T6200000	Computer programming, consultancy and related services			
63	Information service activities	T6311000	Data processing, hosting and related services			
		T6312000	Web portal search engine services			
		T6399000	Other information services n.e.c.			

NACE2025		Code of service in foreign trade in services questionnaire		Main mode of supply		
	Description	Code of service	Description of service	1	2	4
<b>L FINANCIAL AND INSURANCE ACTIVITIES</b>						
64	Financial service activities, except insurance and pension funding	T6400000	Financial services			
65	Insurance, reinsurance and pension funding, except compulsory social security	<b>Non-insurance enterprises</b>				
		T65SKH00	Insurance benefits received			
		T65TKM00	Insurance premiums paid			
		<b>Enterprises whose principal activity is insurance</b>				
		T6500K71	Direct insurance premiums			
		T6520K72	Reinsurance premiums payable/receivable			
		T6520K73	Reinsurance-related commissions			
		T6510K74	Claims payable for direct insurance			
		T6500K75	Other revenues/expenditures from insurance-related activities			
		T6520K76	Claims for reinsurance			
T6510K77	Transfer of life insurance and pension provisions					
66	Activities auxiliary to financial services and insurance activities	T6610000	Services auxiliary to financial services, except insurance and pension funding			
		T6620000	Services auxiliary to insurance and pension funding			
<b>M REAL ESTATE ACTIVITIES</b>						
68	Real estate activities	T6810000	Buying and selling services of own real estate			
		T6820000	Rental and operating services of own or leased real estate			
		T6830000	Real estate services on a fee or contract basis			
<b>N PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>						
69	Legal and accounting activities	T6910000	Legal services			
		T6920000	Accounting, bookkeeping and auditing services; tax consulting services			
70	Activities of head offices and management consultancy	T7000000	Services of head offices, management services			
71	Architectural and engineering activities; technical testing and analysis	T7111000	Architectural services			
		T7112000	Engineering services and related technical consulting services			
		T7120000	Technical testing and analysis services			
72	Scientific research and development	T7200000	Scientific research and development services			
		T72TOM00	Purchase and sales transactions in rights to use scientific (research-based) intellectual property			
73	Activities of advertising, market research and public relations	T7300000	Advertising and market research services			
74	Other professional, scientific and technical activities	T7400000	Other professional, scientific and technical services			
75	Veterinary activities	T7500000	Veterinary services			
<b>O ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES</b>						
77	Rental and leasing activities	T7710000	Rental and leasing services of motor vehicles			
		T7720000	Rental and leasing services of personal and household goods			
		T7730000	Rental and leasing services of other machinery, equipment and tangible goods			
		T7740000	Licensing services for the right to use intellectual property and similar products, except copyrighted works			
78	Employment activities	T7800000	Employment services, incl. temporary employment agency services			

NACE2025		Code of service in foreign trade in services questionnaire		Main mode of supply		
	Description	Code of service	Description of service	1	2	4
79	Travel agency, tour operator and other reservation service and related activities	T7900000	Travel agency, tour operator and other reservation services and related services			
80	Investigation and security activities	T8000000	Security and investigation services			
81	Services to buildings and landscape activities	T8100000	Services to buildings and landscape			
82	Office administrative, office support and other business support activities	T8210000	Office administrative and support services			
		T8220000	Call centre services			
		T8230000	Convention and trade show organisation services			
		T8291000	Collection agency and credit bureau services			
		T8292000	Packaging services			
		T8299000	Other business support services n.e.c.			
<b>P PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY</b>						
<b>Q EDUCATION</b>						
85	Education	T8500000	Education services			
<b>R HUMAN HEALTH AND SOCIAL WORK ACTIVITIES</b>						
86	Human health activities	T8600000	Human health services			
87	Residential care activities	T8700000	Residential care services			
88	Social work activities without accommodation	T8800000	Social work services without accommodation			
<b>S ARTS, SPORTS AND RECREATION</b>						
90	Arts creation and performing arts activities	T9000000	Creative, arts and entertainment services			
91	Libraries, archives, museums and other cultural activities	T9100000	Library, archive, museum and other cultural services			
92	Gambling and betting activities	T9200000	Gambling and betting services			
93	Sports activities and amusement and recreation activities	T9300000	Sporting services and amusement and recreation services			
<b>T OTHER SERVICE ACTIVITIES</b>						
94	Activities of membership organisations	T9400000	Services furnished by membership organisations			
95	Repair and maintenance of computers, personal and household goods and motor vehicles and motorcycles	T4520000	Maintenance and repair services of motor vehicles			
		T4540500	Maintenance and repair services of motorcycles			
		T9511000	Repair services of computers and peripheral equipment			
		T9512000	Repair services of communication equipment			
		T9520000	Repair services of personal and household goods			
96	Personal service activities	T9600000	Other personal services			
<b>V ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES</b>						
<b>OTHER CODES</b>						
Without NACE code		T9999991	Purchase and sale transactions of non-produced non-financial assets (licenses, patents, trademarks, franchises, CO2 quotas, etc.)			
		T9999992	Membership fees for international organizations			
		T9999993	Fines and damages (excl. Insurance benefits)			
		T9999994	Money transfers for current expenses			
		T9999995	Investment grants			

## Annex 2. Nomenclature of Countries and Territories for the External Trade Statistics of the Community and Statistics of Trade between Member States (GEONOM)

Name	Code
Afghanistan	AF
Albania	AL
Algeria	DZ
American Samoa	AS
United States (incl. Puerto Rico)	US
Andorra	AD
Angola	AO
Anguilla	AI
Antarctica	AQ
Antigua and Barbuda	AG
Macao	MO
United Arab Emirates	AE
Argentina	AR
Armenia	AM
Aruba	AW
Azerbaijan	AZ
Australia	AU
Austria	AT
Bahamas	BS
Bahrain	BH
Bangladesh	BD
Barbados	BB
Palau	PW
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM
Bhutan	BT
Bolivia	BO
Bonaire, Sint Eustatius and Saba	BQ
Bosnia and Herzegovina	BA
Botswana	BW
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Virgin Islands (British)	VG
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI
Cabo Verde	CV
Colombia	CO
Ceuta	XC
Cook Islands	CK
Costa Rica	CR
Côte d'Ivoire	CI
Curaçao	CW
Djibouti	DJ
Dominica	DM
Dominican Republic	DO
Ecuador	EC
Egypt	EG
Equatorial Guinea	GQ
El Salvador	SV
Eritrea	ER
Ethiopia	ET
Falkland Islands (Malvinas)	FK
Fiji	FJ
Philippines	PH

Name	Code
Faroe Islands	FO
Gabon	GA
Gambia	GM
Ghana	GH
Gibraltar	GI
Grenada	GD
Georgia	GE
Greenland	GL
Guam	GU
Guatemala	GT
Guinea	GN
Guinea-Bissau	GW
Guyana	GY
Haiti	HT
Heard and McDonald Islands	HM
China	CN
Spain (incl. Balearic Islands, Canary Islands)	ES
Netherlands	NL
Honduras	HN
Hong Kong	HK
Croatia	HR
Ireland	IE
Israel	IL
India	IN
Indonesia	ID
Iraq	IQ
Iran	IR
Iceland	IS
Italy (incl. Sicily, Sardinia, the municipalities of Livigno, the Italian waters of Lake Lugano)	IT
Japan	JP
Jamaica	JM
Yemen	YE
Jordan	JO
Christmas Island	CX
Cayman Islands	KY
Cambodia	KH
Cameroon	CM
Canada	CA
Kazakhstan	KZ
Qatar	QA
Kenya	KE
Central African Republic	CF
Kiribati	KI
Kosovo	XK
Comoros	KM
Congo	CG
Congo, Democratic Republic of	CD
Cocos (Keeling) Islands	CC
Korea, Democratic People's Republic of (North Korea)	KP
Korea, Republic of (South Korea)	KR
Greece (incl. Mount Athos)	GR
Cuba	CU
Kuwait	KW
Kyrgyzstan	KG
Cyprus (incl. UK Sovereign Base Areas of Akrotiri and Dhekelia)	CY
Lao People's Democratic Republic	LA

Name	Code
Lithuania	LT
Lesotho	LS
Liberia	LR
Liechtenstein	LI
Lebanon	LB
Libyan Arab Jamahiriya	LY
Luxembourg	LU
South Africa	ZA
South Georgia and the South Sandwich Islands	GS
Latvia	LV
Western Sahara	EH
Madagascar	MG
North Macedonia	MK
Malaysia	MY
Malawi	MW
Maldives	MV
Mali	ML
Malta	MT
Morocco	MA
Marshall Islands	MH
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Melilla	XL
Micronesia	FM
Moldova, Republic of	MD
Mongolia	MN
Montenegro	ME
Montserrat	MS
Mozambique	MZ
Myanmar	MM
Namibia	NA
Nauru	NR
Nepal	NP
Nicaragua	NI
Nigeria	NG
Niger	NE
Niue	NU
Norfolk Island	NF
Norway	NO
Oman	OM
Papua New Guinea	PG
Pakistan	PK
Palestinian Territory, Occupied	PS
Panama	PA
Paraguay	PY
Peru	PE
Pitcairn	PN
Poland	PL
Portugal (incl. Madeira and the Azores)	PT
French Southern Territories	TF
French Polynesia	PF
France (incl. Corsica, Monaco, Guadeloupe, French Guiana, Réunion, Martinique, Saint-Martin)	FR
Northern Mariana Islands	MP
Holy See (Vatican City State)	VA
Sweden	SE
Romania	RO
Rwanda	RW

Name	Code
Solomon Islands	SB
Saint-Barthélemy	BL
Saint Helena	SH
Saint Kitts and Nevis	KN
Saint Lucia	LC
Saint Pierre and Miquelon	PM
Saint Vincent and the Grenadines	VC
South Sudan	SS
Germany (incl. Heligoland)	DE
Zambia	ZM
Samoa	WS
San Marino	SM
São Tomé and Príncipe	ST
Saudi Arabia	SA
Seychelles	SC
Senegal	SN
Serbia	XS
Sierra Leone	SL
Singapore	SG
Slovakia	SK
Slovenia	SI
Sint Maarten (Dutch part)	SX
Somalia	SO
Finland (incl. the Åland Islands)	FI
Sri Lanka	LK
Sudan	SD
Suriname	SR
United Kingdom (incl. the Isle of Man, the Channel Islands)	GB
Eswatini (Swaziland)	SZ
Syria	SY
Switzerland	CH
Zimbabwe	ZW
Denmark	DK
Tajikistan	TJ
Thailand	TH
Taiwan	TW
Tanzania, United Republic of	TZ
Timor-Leste	TL
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Chad	TD
Czechia	CZ
Chile	CL
Tunisia	TN
Turks and Caicos Islands	TC
Tuvalu	TV
Turkey	TR
Turkmenistan	TM
Uganda	UG
Ukraine	UA
Hungary	HU
Uruguay	UY
Virgin Islands (U.S.)	VI
Uzbekistan	UZ
New Caledonia	NC
New Zealand	NZ
Belarus	BY
Wallis and Futuna Islands	WF

<b>Name</b>	<b>Code</b>
Western Sahara	EH
Vanuatu	VU
Russian Federation	RU
Venezuela	VE
Vietnam	VN
Minor Outlying Islands	UM
IMF (International Monetary Fund)	1C
EIB (European Investment Bank)	4C
European Commission	4D
EBRD (European Bank for Reconstruction and Development)	5F
NIB (Nordic Investment Bank)	5H
North Atlantic Treaty Organization (NATO)	6B

## Annex 3. Legislation governing foreign trade in services

### Global legislation

- Trade in services between WTO Members is governed by the Annex to the WTO Agreement – **General Agreement on Trade in Services (GATS)**
- **Manual on Statistics of International Trade in Services 2010 (MSITS 2010)**

### European Union legislation

- **Regulation (EC) No 184/2005 of the European Parliament and of the Council** of 12 January 2005 on Community statistics concerning balance of payments, international trade in services and foreign direct investment
- **Commission Regulation (EU) No 1227/2010** of 20 December 2010 amending Regulation (EC) No 1055/2008 implementing Regulation (EC) No 184/2005 of the European Parliament and of the Council as regards quality criteria and quality reporting for balance of payments statistics
- **Commission Regulation (EU) No 555/2012** of 22 June 2012 amending Regulation (EC) No 184/2005 of the European Parliament and of the Council on Community statistics concerning balance of payments, international trade in services and foreign direct investment, as regards the updating of data requirements and regulations
- **Regulation (EU) 2016/1013 of the European Parliament and of the Council** of 08 June 2016 amending Regulation (EC) No 184/2005 on Community statistics concerning balance of payments, international trade in services and foreign direct investment
- **Regulation (EU) 2019/2152 of the European Parliament and of the Council** of 27 November 2019 concerning European business statistics and repealing ten legal acts in the field of business statistics
- **Commission Implementing Regulation (EU) 2020/1197** of 30 July 2020 laying down technical specifications and procedures pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council concerning European business statistics and repealing 10 legal acts in the field of business statistics

### Estonian legislation

- **Official Statistics Act**, passed 10.06.2010; published: RT I, 11.03.2022, 2.
- **List of statistical activities of Statistics Estonia in 2025–2029**, passed 17.01.2025; published: RT III, 21.01.2025, 7.
- **Submission of data required for the compilation of the balance of payments**, passed 22.10.2013; published: RT I, 22.01.2021, 7.