

Quarterly inquiry on international trade in services and international flows of goods, Filling-in instructions

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Quarterly inquiry on international trade in services and international flows of goods

The quarterly inquiry on international trade in services and international flows of goods is statutory by virtue of the Statistics Act (280/2004). The production of the statistics is based on Regulation (EC) No 184/2005 of the European Parliament and of the Council that has been amended in Council Regulation (EC) No. 555/2012. Data on international trade in services and international flows of goods are used in the compilation of balance of payments and national accounts statistics and in the production of statistics on international trade in goods and services.

Returning of the inquiry

Data on international trade in services and international flows of goods are reported to Statistics Finland quarterly. The collection of the data will commence immediately after the end of each quarter and your response should be sent to Statistics Finland by the 17th of the following month or the first weekday after it.

Replies to the inquiry are submitted electronically. The Internet address of the electronic form is http://tilastokeskus.fi/keruu/pauln/index_en.html . Your user name and password can be found in the top right corner of the accompanying letter.

The inquiry should be responded to concerning the enterprise stated in the top corner of the accompanying letter. Figures should be reported at the accuracy of one euro. Other currencies should be converted to euros at the rate of the date when the transaction concerned took place. The reported figures should be exclusive of value added tax. If the data requested in the inquiry (e.g. breakdown by service or country) cannot be obtained from your bookkeeping, estimates can be used. For further information about the inquiry, please contact: Email: globalisaatio.tilastot@stat.fi

General information on filling in the inquiry

The quarterly inquiry on international trade in services and international flows of goods requests information about exports and imports of services by service and country. Services refer to products other than tangible commodities. Tourism and insurance services are not part of the inquiry.

International trade in services takes place when an economic unit resident in Finland and an economic unit resident abroad conduct trade in services. In exports of services, an economic unit resident in Finland receives compensation for a service it has

provided direct from an economic unit resident abroad, inclusive of related enterprises of the same group located abroad, and in imports of services, an economic unit resident in Finland pays for a service it has purchased direct to an economic unit resident abroad. The service does not need to cross borders, it can be produced either in Finland or abroad.

Economic actors resident in Finland refer to economic units whose economic activity is permanently concentrated in Finland and which have a facility in Finland, such as an establishment or production plant, from which they practice the activity. The activity is considered as permanent if it has continued for at least twelve months. Other economic units, including Finnish enterprises' subsidiaries and branches abroad, are defined as non-residents. The Nordic Investment Bank (NIB), institutions of the European Union and other international organisations are classified as non-residents. Development co-operation projects funded by the Ministry for Foreign Affairs or by international organisations are reported according to the beneficiary country (target country of the project).

The inquiry covers international production and trade, maintenance and repair services, transport services, construction and project deliveries, financial services, royalties and licence fees, telecommunications, computer and information services, other business services, and personal cultural and recreational services. The definitions of services are explained in the following Section. The services are reported by country. The reported country should be the country of residence of the counterpart of a transaction.

International trade in goods across the Finnish border (data reported to Customs), wages and salaries, profits and losses, or dividends and interests are not reported in the inquiry on international trade in services. An exception is the exports of construction and project deliveries. In connection with construction services ([SE11](#)) also report expenditure on materials and on wages and salaries paid abroad as a separate service item ([SE13](#)), and goods exported from Finland for construction as another item ([SE12](#)). In costs of project deliveries ([GE2](#)) all costs of project deliveries are reported in the same item: purchases of goods and services from foreign enterprises connected to each project and exports of goods related to project deliveries from Finland.

Filling in the form

Basic data

Enter any changes in the contact details of your enterprise's contact person in the field "Additional information". The contact person's details should be precise to facilitate the

checking of the information. The "Additional information" field is intended for information essentially related to the inquiry if it is not evident from the responses entered on the form. Information on the person filling in the form can also be included if this person is not the same as the enterprise's contact person.

Exports of services abroad and imports of services from abroad

When a country is selected from an "Add country" menu, value fields open into which the amount for calendar year should be entered in euros. The data are saved in the database after you click the "Save" button. After saving, you will receive the following notification "The page saved successfully". The data saved in the database are visible on the form after saving or when opening another tab.

Sending the form

After you have filled in all the fields, click on "Save". The data you have entered are sent directly to our database. You can log out from the form by clicking the "Log out" button in the top right-hand corner or on the end page.

Correcting of data

Data can be corrected or updated later by replacing or removing the figures that are visible on the form. After the correction, the data are saved by clicking the "Save" button.

Description of the inquired items

International flows of goods

On international flows of goods, items of goods that do not cross the Finnish border are inquired. These flows of goods include merchanting, goods sent abroad for processing and factoryless production. Purchases and sales are specified based on whether they are sold forward as such or whether they are processed after the purchase or before the sale.

On purchases, cases where an economic unit located in Finland buys a good from abroad for selling it forward abroad or for sending it abroad for processing into a new product are inquired.

On sales, cases where an economic unit located in Finland sells the good abroad that was bought from abroad or manufactured abroad are inquired.

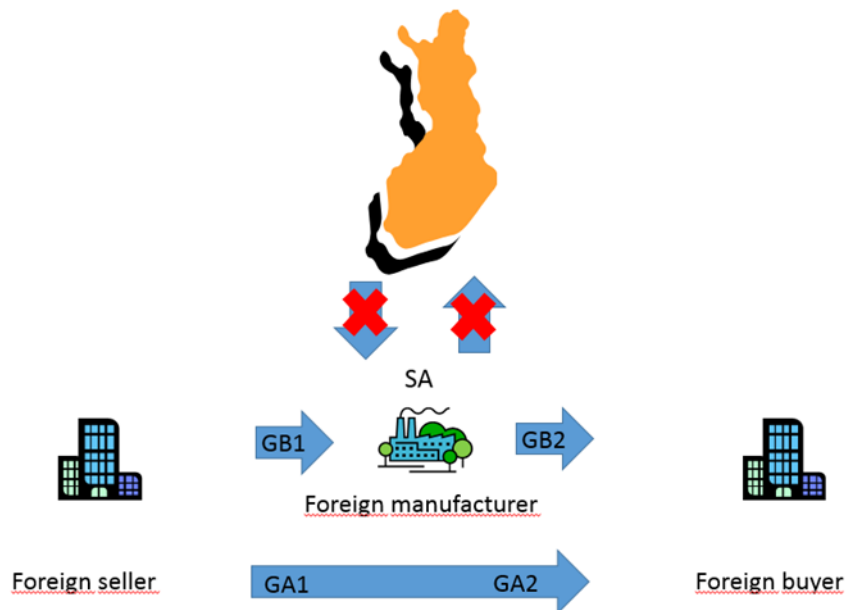


Image 1 shows that goods sold straight from a foreign seller to a foreign buyer are recorded in items GA1 and GA2. Products bought from abroad, which are processed abroad, are recorded under item GB1 and sales of goods processed abroad under item GB2. Goods imported to Finland or goods exported from Finland are not reported in the inquiry regardless of whether they are manufactured abroad or sent abroad for processing.

When reporting items GB1 or GB2 or if the enterprise exports goods from Finland for processing or imports processed goods to Finland, it has to have imports of manufacturing services in item SA.

Flows of goods related to construction and project deliveries are reported in the sub-items of item [SE11](#).

Goods trade from abroad to abroad

Goods purchases and sales of merchanting, chain trade, trilateral trade and factoryless production

GA1 Purchases of merchanting, chain trade, trilateral trade and factoryless production

GA2 Sales of merchanting, chain trade, trilateral trade and factoryless production

In merchanting, a Finnish resident purchases a good from abroad and resells it without changes abroad without the goods ever entering Finland (see Image 1).

Merchanting arrangements are used in wholesale and retail trade and the goods do not physically have to be in the possession of the owner. Merchanting corresponds with the terms of chain trade and triangulation used by the tax administration.

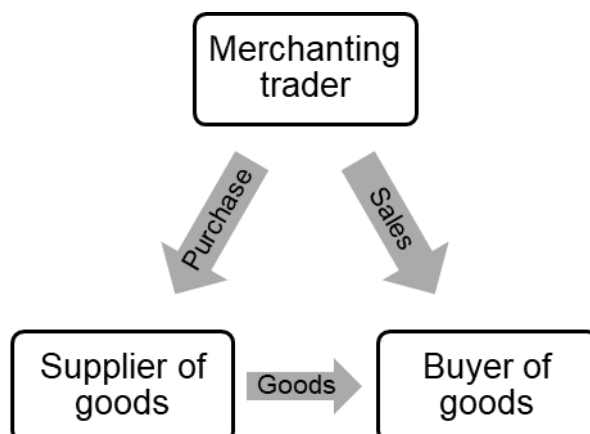
Enterprises that have outsourced their entire production, i.e. factoryless manufacturers, record their international business as merchanting. If the seller organises the international manufacturing process, the sales price may also include the shares of planning, administration, patents and expertise, marketing and financing. Especially in high technology goods these immaterial inputs may be considerable compared to the value of materials and assembly.

Purchases and sales of goods are recorded at FOB price.

The buyer cannot know with certainty whether the goods are sold to Finland or someplace else. In this case, marketing plans can be used as a guideline and figures can be revised if plans are not realised.

Example: Merchanting

1. A Finnish enterprise purchases goods to be sold from Sweden for EUR 1,000.
2. The goods are sent forward to a customer located in Norway without the goods travelling through Finland. The customer buys them for EUR 3,000.
3. The Finnish merchant records the EUR 1,000 purchase under "GA1 Merchanting purchases" and the EUR 3,000 sale under "GA2 Merchanting sales".



Transaction recordings:

Code	Service item	Country	Value EUR
GA1	Merchanting purchases	Sweden	1,000
GA2	Merchanting sales	Norway	3,000

Does not include:

Merchanting of non-monetary gold (not included in the inquiry).

Goods purchases and sales related to processing and goods sent abroad for processing

GB1 Raw materials and goods bought from abroad that are remodelled abroad

Goods and raw materials acquired for processing that are purchased from the home country of the processor or from a third country. These goods and raw materials are processed into a new product in a production plant located abroad (see Image 1). If you report under this item, you must have imports in item [SA](#).

GB2 Goods sold abroad, which have been manufactured abroad

Completed goods that are sold after processing directly in the country of the processor or to a third country. The products were manufactured to their final form in a production plant located abroad (see Image 1). If you report under this item, you must have imports in item SA.

Goods purchased on board

GC1 Goods procured in ports

GC2 Goods procured in airports

GC3 Other goods procured

Goods and fuels delivered to Finnish vessels in foreign ports, airports, etc.

Does not include:

Commodity purchases by the crew for personal use (not included in the inquiry)

Maintenance and repair of transport equipment ([SB](#))

Project deliveries

GE1 Project deliveries abroad

Project deliveries abroad by Finnish enterprises. The gross value of exports is reported in the item.

- Turnkey deliveries of machines, production and industrial plants

GE2 Costs of project deliveries abroad including goods exports from Finland

Purchases of goods and services from foreign enterprises related to project deliveries and exports of related goods from Finland.

GE3 Project deliveries from abroad to Finland

Project deliveries to Finland by foreign enterprises.

Construction

SE11 Construction abroad: total value

Construction services offered by Finnish enterprises abroad. The gross value of exports is reported in the item.

- Building of data and telephone networks
- Installation and assembly of machines
- Other construction work related to project deliveries
- Construction
- Construction, reparation and extension of fixed asset, buildings (including roads, bridges, dams)
- Land improvements of construction nature
- Other structural building measures
- Installation and assembly work related to construction
- Site preparation

- General construction
- Specialised services such as painting, plumbing and demolition

Construction is reported on gross basis in this category, i.e. inclusive of all goods and services used as inputs to the work, other costs of production, workers' labour inputs in the country of construction, and the operating surplus that accrues to the owners of the enterprise providing the service.

Does not include:

- Renovations in embassies, military bases, etc. that are owned by the governments that have possession of the buildings (not included in the inquiry).
- Goods and services purchased by the company performing the construction in its country of residence are transactions between residents of the same country (not included in the inquiry).

SE12 Construction abroad: Exports of goods from Finland for construction

The value of construction materials and goods exported from Finland for construction.

SE13 Construction abroad: Purchases of goods and services abroad

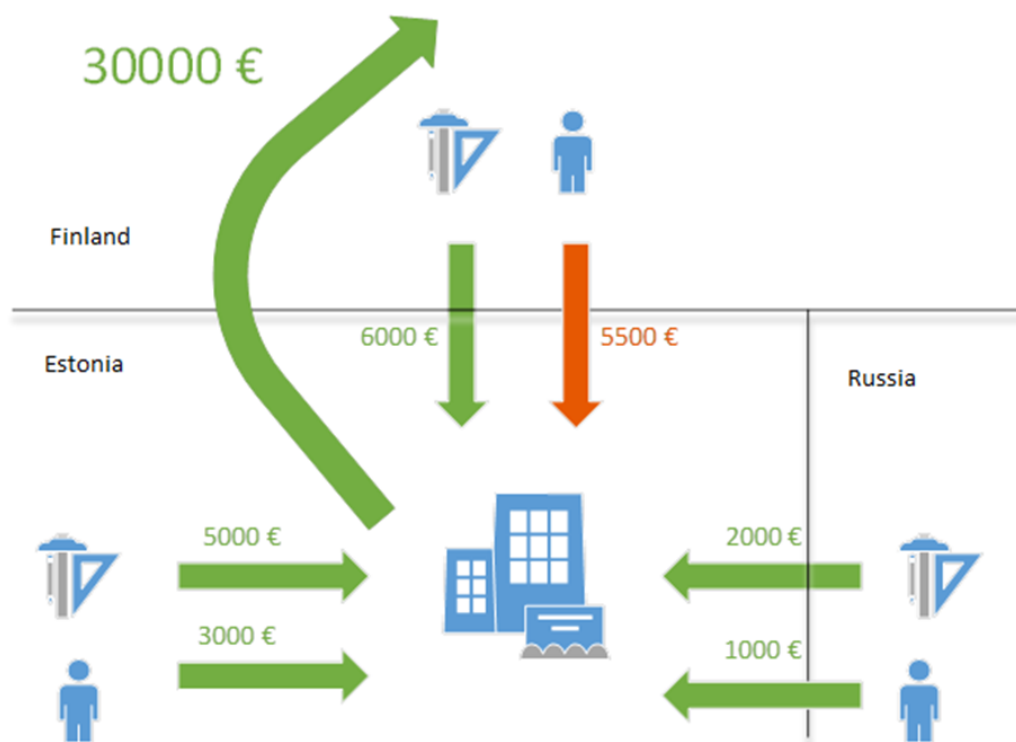
Sub-contracting costs paid for the work done for the project in the country of construction, and the value of the goods and services acquired for the project elsewhere than from Finland.

Does not include:

Wages and salaries and other expenses paid to Finland are internal transactions in Finland, not included in this inquiry.

An example of recording construction services

In the example, a Finnish enterprise constructs a building in Estonia. The enterprise invoices the customer so that the total sum of the invoice is EUR 30,000. The enterprise acquires construction materials for EUR 6,000 from Finland, for EUR 5,000 from Estonia and for EUR 2,000 from Russia. In addition, the enterprise pays EUR 5,500 to Finns, EUR 3,000 to Estonians and EUR 1,000 to Russians in wages and salaries.



This example situation is recorded as follows in the inquiry on international trade in services:

Code	Service item	Country	Value EUR	Tab
SE11	Construction abroad: total value	Estonia	30,000	Exports
SE12	Construction abroad: Exports of goods from Finland for construction	Estonia	6,000	Exports
SE13	Construction abroad: Purchases of goods and services abroad	Estonia	11,000	Exports

The sum of wages and salaries and material costs paid to Russia is also recorded to Estonia because it is the target country of exports. EUR 2,000 + EUR 1,000 + EUR 3,000 + EUR 5,000 = EUR 11,000 are thus recorded to Estonia in category SE13.

The wages and salaries paid to Finnish workers (EUR 5,500) are not recorded in the inquiry on international trade in services because it is a transaction between Finns.

SE2 Construction in Finland

Construction services provided by non-resident enterprises to economic units resident in Finland. Reported at gross value. (cf. [SE11](#))

Services related to manufacturing, primary production and waste

SJ323 Services related to mining, oil and gas extraction

- Mining services provided at oil and gas fields
- Drilling services
- Derrick building, repair and dismantling services
- Oil and gas well casing cementing
- Services incidental to mineral prospecting and exploration
- Mining engineering
- Geological surveying

SJ322 Services related to agriculture, forestry and fishing

- Provision of agricultural machinery with crew
- Harvesting
- Treatment of crops
- Pest control
- Animal boarding
- Veterinary services
- Animal care and breeding services
- Hunting
- Trapping
- Forestry
- Felling
- Fishing

SJ321 Waste treatment and depollution

- Treatment of radioactive and other waste
- Stripping of contaminated soil
- Cleaning up of pollution including oil spills
- Restoration of mining sites

- Decontamination and sanitation services
- Services related to cleaning and restoring of the environment

SB Maintenance and repair services (does not include computers and construction)

- Minor repairs made to keep the good in operation.
- Extensive repairs that improve the functionality or capacity of the good or extend its service life.

The repairs may be performed at the site of the repairer or elsewhere.

Maintenance and repair work that Finnish units perform on goods owned by foreign units are service exports. Correspondingly, maintenance and repair work purchased by Finnish units from foreign units are recorded as service imports. It does not matter in which country the goods to be repaired are located at the time of the maintenance or repair work.

This also includes maintenance and repair services of ships, aircrafts and other transport equipment.

The value recorded for maintenance and repairs is the value of the repair work done, not the gross value of the goods before and after repairs. The value of maintenance and repairs includes any parts or materials supplied by the repairer and included in the price.

Does not include:

- Parts and materials ordered in connection with maintenance and repair, which are invoiced separately are not included in services nor in this inquiry.
- Cleaning of transport equipment ([Other transport services](#)).
- Construction repair and maintenance are included in construction ([SE11](#) and [SE2](#)).
- Repair and maintenance of computers are included in computer services ([SI22](#)).

Manufacturing, goods sent abroad for processing, processing and paid work

SA Industrial services

Processing, assembly, marking, packaging and so forth, by an enterprise that does not own the goods in question. The manufacturing service is performed by a unit that receives payment for it from the owner. Examples include the manufacture of wearing apparel and assembly of electronics.

The paid or received fee is recorded under item SA.

Does not include:

Services related to transportation are included in transport services (carrier charges)

Manufacturing services and connected flows of goods

Example: Manufacturing services and related flows of goods

1. A Finnish enterprise buys crude oil from Russia for EUR 10,000.
2. The crude oil is sent for processing to Sweden without it entering Finland. A Swedish enterprise refines the oil and charges EUR 15,000 in costs from the Finnish enterprise (so-called processing premium).
3. After the refinement, the oil is sold to Denmark for EUR 30,000.

Code	Service item	Country	Value EUR	Tab
GB1	Goods purchased abroad for processing abroad	Russia	10,000	Exports
GB2	Goods sold abroad after processing abroad	Denmark	30,000	Exports
SA	Manufacturing services	Sweden	15,000	Imports

Health, education, culture and recreational services

SK24 Other personal services

- Social services
- Membership dues of business associations
- Domestic services
- etc.

SK23 Heritage and recreational services

- Services of museums
- Services of cultural activities
- Services of sports activities
- Services of gambling activities
- Services of recreational activities

The value of lottery, gambling and betting services is estimated based on the sum invested by foreigners which is multiplied by the general ratio of the services to the games of the gambling enterprise in question or from the total sum invested in the type of game.

Does not include:

Services where the buyers are persons staying outside their home country (not included in the inquiry).

SK22 Education services

- Services related to education
- Teachers' services

Services related to education regardless of the delivery method, including tuition fees of foreign students.

This item includes correspondence courses, education via television, satellite or the Internet.

Does not include:

Education services offered to foreigners staying in Finland (not included in the inquiry).

SK21 Health services

- Services provided by hospitals, doctors, nurses, paramedical and similar personnel
- Human health services
- Laboratory and similar service
- Diagnostic imagining services
- Pharmaceutical services
- X-ray services
- Rehabilitation services

The service can be either rendered remotely (telemedicine, remote diagnosis) or on-site.

Does not include:

- Services produced for foreign persons staying in Finland (not included in the inquiry).
- Veterinary services belong to services related to agriculture, forestry and fishing ([SJ322](#)).

Audio-visual and arts services

SK11 Audio-visual services

Audiovisual products include

- Recordings
- Motion pictures
- Television programmes
- Radio programmes

Audiovisual services include

- User licences of audiovisual products
- Services related to the production of motion pictures (on film, videotape, disc or to be distributed electronically)
- Services related to radio and television programmes (live or taped)
- Services related to music recordings
- Recording of live performances
- Downloaded recordings
- Streaming of videos and recordings
- Rental income and payments for audiovisual products
- Income and payments of pay television channels
- Sales and purchases of audiovisual products' copyrights

Does not include:

- Performing arts and other live entertainment event presentation and promotion services (live performances like concerts and plays); these belong to artistic related services ([SK12](#))
- Payments related to the production of audiovisual products ([SH41](#))

- Payments related to making audiovisual products available to the public ([SH41](#))

SK12 Art related services

Services provided by the following actors (such as performances) if the actor in question is not an employee of the entity making payments:

- Artists (actors, musicians, dancers, etc.)
- Authors
- Composers
- Sculptors
- Models
- Services of stage, costume and lighting designers

This category also includes performing arts and other live entertainment event presentation and promotion services.

Technical, trade-related and other business services

SJ35 Other business services not included elsewhere

- Security and investigative services
- Translation
- Interpretation
- Photographic services
- Publishing
- Building cleaning
- Real estate services
- Preparatory services by the postal services
- In transmission services, invoiced distribution services of water, steam, gas, electricity and other oil products should be specified.
- Air conditioning supply
- Staffing and recruitment.

Does not include:

Transmission of electricity (not included in the inquiry)

SJ34 Trade-related services

Commissions on transactions in goods and services that are paid to the following actors:

- Sellers of products
- Commodity brokers
- Dealers
- Auctioneers
- Commission agents

These services include, for example, the auctioneer's fee or broker's commission for selling ships, aircrafts and other commodities.

Does not include:

- Franchise fees are included in royalties and licence fees ([SH1](#))
- Brokering of financial instruments is included in financial services (SG)
- Payments related to transport, like dispatcher's commission ([Other transport services](#)).

SJ33 Operating leasing services

Leasing rents for equipment without operator.

Leasing based on an agreement where the lessee gets the user right but where the risks and benefits of ownership are not transferred to the lessee.

Also include leasing (rental) and charter of ships, aircraft and transportation equipment, such as railway cars, containers and rigs without operators or crew.

Does not include:

- User rights to intangible assets like software or intellectual property
- Renting of buildings to international organisations, embassies, etc.
- Leasing of telecommunication lines and capacity is included in communication services ([SI1](#))
- Leasing of ships and aircrafts with crew ([Other transport services](#))
- Renting of apartments (accommodation) and vehicles to foreigners when they spend time outside their home country (not included in the inquiry)
- Financial leasing (not included in the inquiry)

Technical services (architectural, engineering, scientific)

SJ313 Scientific and other technical services

- Building supervision
- Land surveying
- Cartography
- Product testing and certification
- Technical certification services

SJ312 Engineering services

Planning, development and utilisation of machines, materials, equipment, structures, processes and systems.

These types of services include delivery of plans and research related to technical projects.

Does not include:

Engineering services related to mining and quarrying do not belong to this category, they belong to services related to mining and quarrying and oil and gas extraction ([SJ323](#)).

SJ311 Architectural services

Business activities related to the planning of buildings.

Administration, consultation, advertising and financing

SJ22 Advertising, market research and public opinion polling

- Planning, creation and marketing of advertisements by advertising agencies
- Media placements, including the purchase and sale of advertising space
- Promotion of products abroad
- Market research
- Telemarketing
- Public opinion polling
- Exhibition services provided by trade fairs.

SJ213 Business and management consulting and public relations services

- Advisory, guidance and operational assistance services provided to businesses for business policy and strategy
- Overall planning of an organisation
- Development of an organisation
- Control of an organisation
- Management auditing
- Market management
- Human resources, production management and project management consulting
- Services related to improving the image of the customers and their relations with institutions and the general public.

SJ212 Accounting, auditing, bookkeeping and tax consulting services

- Commercial transactions for businesses and others
- Examination services of accounting records and financial statements
- Business tax planning and consulting
- Preparation of tax documents

SJ211 Legal services

- Legal advisory and representation services in any legal, judicial and statutory procedures.
- Drafting services of legal documentation and instruments
- Certification consultancy
- Trustee services
- Settlement services

SG Financial services

Services that are usually produced by banks and other financial intermediaries and auxiliaries (financial intermediaries collect funds from lenders and convert or re-package them (maturity, amounts, risk, etc.) to meet the needs of the borrowers).

Financial intermediation and auxiliary services, except those of life insurance enterprises and pension schemes. Payments related to financial services can be paid

either as explicit service charges, margins of buy and sell transactions or as management fees withheld by the portfolio manager from the property income.

To summarise, financial services include:

- Commissions and payments related to financial transactions like letters of credit, bank acceptances, lines of credit and corresponding financial instruments
- Service fees related to financial leasing
- Money transfers
- Factoring
- Futures
- Derivative arrangements
- Underwriting, issues, securities brokerage and redemption, which include commissions of return on capital related to securities
- Clearing of payments
- Financial advisory services
- Custodial services of financial assets and precious metals
- Portfolio management services
- Merger and buyout services
- Corporate finance and venture capital services
- Credit card and other credit granting services
- Currency exchange
- Regulation and administration of financial markets
- Credit rating
- Service charges related to the acquisition of the IMF's resources
- Payments for unused credits in the IMF's standby credit or extended credit arrangements
- Financial services produced by units of the postal administration, such as postal giro, bank and deposit account services

Does not include:

- Interest of deposits, loans, financial leasing and debt securities (not included in the inquiry)
- Dividends (not included in the inquiry)
- Life and pension insurance brokerage services (not included in the inquiry)
- Other insurance services (not included in the inquiry)

- Advisory services offered by banks not related to financing - like management advisory services that are included in business and management consulting and public relations services ([SJ213](#))
- Gains and losses from securities and derivatives related to purchases and sales for the unit's own account (not included in the inquiry)

Selling of propriety rights

SJ1124 Selling of other R&D propriety rights

Sales of other R&D propriety rights from one enterprise to another.

Does not include:

- Royalty and licence fees ([SH1](#), [SH2](#), [SH3](#), [SH41](#), [SH42](#), [SI21](#), [SK11](#))
- Technological research and consulting are included in the category professional and management consultancy activities ([SJ213](#)).

SJ1123 Sale of industrial processes and designs (incl. trade secrets)

Sales or purchases of industrial processes and models (incl. trade secrets) from one enterprise or another.

SJ1122 Copyrights arising from R&D

Sales or purchases of copyrights based on research and development from one enterprise to another.

SJ1121 Sale of proprietary rights arising from R&D

Sales or purchases of patent propriety rights from one enterprise to another.

Research and development services

Research and development (R&D) services include services that are related to basic research, applied research and experimental development of new products and processes, as well as research related to natural sciences, social sciences and humanities.

Include commercial research in electronics, pharmaceuticals and biotechnology, as well as other testing and product development that may lead to patents.

SJ111 Provision of customised and non-customised R&D services

Production of tailored research and development services based on customer orders, as well as development of other research and development services.

Does not include:

Selling of proprietary rights or selling of reproduction and user licences that are reported under user licences of results from R&D activity ([SH2](#)).

SJ12 Other R&D services

Testing and product and methodological development activities that do not belong to item [SJ111](#).

Information services

SI31 News agency services

Provision of news, photographs and feature articles to the media.

SI32 Other information services

Include:

- Database conception
- Data storage
- Dissemination of data and databases, including directories and mailing lists, both online and through magnetic, optical and or printed media
- Web search portals (search engine services to find Internet addresses for customers who input keyword queries).
- Non-bulk subscriptions by mail, electronically or in other ways of newspapers and magazines
- Other production services of online contents
- Library services
- Archiving services

Does not include:

Bulk subscriptions of newspapers and magazines belong to general merchandise.

ICT-services

Telecommunication and computer and information services

The classification of telecommunication and computer and information services is based on the nature of the service, not its delivery mode. For example, offering of business services like accounting services are included in the appropriate sub-category of business activities even though the services are delivered in full through computers or the Internet.

Only transmission costs should be recorded for telecommunication services.

Downloaded content is recoded in the appropriate service categories.

Downloadable content that is not a software or audiovisual work or related product belongs to information services.

IT-services

SI22 Other computer services

Computer services consist of hardware and software-related services, and data processing services.

- Includes:
- Hardware and software consultancy and implementation services, which include management of data processing subcontracting
- Installation of hardware and software, which includes installation of mainframes and computer centres
- Maintenance and repair of computers and peripheral equipment
- Data rescue services
- Guidance and support related to the management of computer resources
- Analysis, design and programming of systems ready to use (including web page development and design)
- Technical consultancy related to software
- System maintenance
- Information technology services, such as training related to consulting
- Data processing services, such as data entry, tabulation and processing on a time-share basis
- Hosting services

- Web page hosting services (i.e. provision of server space on the Internet to host customers' web pages)
- Offering applications for use
- Hosting of customers' applications and computer facilities management.

Does not include:

Computer courses that have not been tailored for a specific user are included in training services ([SK22](#))

- Leasing of computers without a user is included in operational leasing ([SJ33](#))
- Licence fees related to reproduction of software and/or distribution belong to licences related to reproduction and distribution of computer software ([SH3](#)).

SI21 Computer software

Software includes programmes that improve business productivity, computer game programmes and other applications.

Includes:

- Selling of tailored software (regardless of delivery method) and related user licences.
- Development, production, delivery and documentation of tailored software including operating systems, that are tailored to a specific user.
- Untailored (mass produced) software that is downloaded or delivered in another electronic way and that is covered by a fixed-term or one-off licence fee.
- User licences for untailored (mass produced) software that is delivered on a storage medium like a disc or CD and that is covered by a fixed-term user licence.
- Selling and buying of original copies and propriety rights of software systems and applications.

Does not include:

Untailored software that is delivered on storage mediums and whose licences include permanent user rights is not included in services. (not included in the inquiry).

SI1 Telecommunications services

- Transmission of sound, images or other data by telephone, telex, telegram, radio, cable television, and via radio or television satellite, as email, fax service, etc.
- Business network services
- Teleconferencing
- Support services
- Mobile phone services
- Internet backbone services
- Online access services, including access to the Internet.

Does not include:

- Value of the transmitted data (not included in the inquiry)
- Installation of telephone network equipment are included in construction ([SE11](#) and [SE2](#))
- Database services are included in information services ([SI32](#))

Fees collected on intellectual property N.I.E.

Include:

Charges for the use of propriety rights, e.g. patents, trademarks, copyrights, industrial processes and designs, business secrets and franchising licences. These rights may arise from research and development or marketing.

Charges for licences to reproduce and/or distribute intellectual property embodied in produced originals or prototypes (like books, manuscripts, software, film work, recordings) or to make them available to the public or related rights (like television, cable television and satellite broadcasts).

Licences

Reproduction and distribution licences of audio-visual products and art-related products (not user licences)

SH42 Licences to reproduce and/or distribute other products

Fees for the following:

Reproduction and/or distribution of original works of authors and artists (e.g. translation rights).

SH41 Licences to reproduce and/or distribute audiovisual products

Fees for the following:

- Authorised reproduction and/or distribution of produced audiovisual originals or prototypes (e.g. film work, recordings).
- Reproduction and/or distribution of recordings from live performances and radio, television, cable television and satellite broadcasts.
- Re-broadcasting rights of sporting events.

Does not include:

Broadcasting of television programmes ([SK11](#)).

SH3 Licences to reproduce and distribute computer software

Fees for the following:

- Authorised reproduction and/or distribution of original software.

Distribution does not here refer to wholesale and retail trade.

Does not include:

- Selling of software for private or personal use belongs to computer and information services ([SI22](#)).
- Software that is sold on a physical storage medium and that includes a permanent permission to use is classified as goods (not included in the inquiry).

SH2 User's licences for R&D outcomes

Fees for the following:

- Propriety rights arising from R&D activities. (R&D =Research and development).

Does not include:

Direct sales of patents, copyrights of results from R&D activities, and industrial processes belong to the category research and development services ([SJ111](#) or [SJ12](#)).

SH1 Franchise and trademark licensing fees

Fees for the following:

- Trademarks and franchise agreements.

Transport, related support activities and postal and courier services

Postal and courier services

SC4 Post and courier services

Pickup, transport and delivery of letters, newspapers, periodicals, brochures, other printed matter, parcels and packages.

Post office counter services, such as sales of stamps, poste restante services, telegram services, and mailbox rental services.

Courier services include all kinds of courier service like delivery of consignments at a particular time, express deliveries and door-to-door deliveries.

Does not include:

- Financial services produced by units of the postal administration, such as postal giro, bank and deposit account services are included in financial services ([SG](#))
- Preparatory services by the postal services are included in business services n.i.e. ([SJ35](#))
- Services related to postal communication systems are included in communication services ([SI1](#))
- Production of telegram services are included in communication services ([SI1](#))
- Mail transported by air transport companies ([SC22](#))
- Storing of goods ([Other transport services](#))
- Postal services produced by Finnish actors for foreigners (or vice versa) when they are staying outside their home country (not included in the inquiry).

Transport support services

SC3G Other supporting and auxiliary transport services

Other transport services, which cannot be classified elsewhere.

SC3D3 Inland waterway transport support activities

SC3C3 Road transport support activities

SC3B3 Rail transport support activities

SC23 Air transport support activities

SC13 Sea transport support activities

All services related to transport that are not actual transportation of passengers or goods. Other services are divided based on the mode of transport served.

Includes:

- Renting of ships, aircrafts or other transport equipment with crew (time charter with crew)
- Cargo handling and stevedoring, which are invoiced separately.
- Storing
- Packing and repacking
- Piloting and other corresponding services
- Air traffic control
- Cleaning of transport equipment in ports and airports

Does not include:

- Insurance premiums (not included in the inquiry)
- Goods procured in ports (goods procured)
- Maintenance and repair of transport equipment ([SB](#))
- Repair of railway stations, ports and airports ([SE11](#) or [SE2](#))
- Renting of transport equipment without crew ([SJ33](#))

Freight transport

SC3D2 Freight on inland waterway

SC3C2 Freight on road

SC3B2 Freight on rail

SC22 Freight transport by air

SC12 Freight transport on sea

In exports, a Finnish enterprise receives payment from a foreign enterprise for freight transport.

In imports, a Finnish enterprise pays a foreign enterprise for freight transport.

Freight charges are recorded as imports or exports according to the home country of the foreign transport company.

Passenger transport

SC3D1 Passenger on inland waterway

SC3C1 Passenger on road

SC3B1 Passenger on rail

SC21 Passenger transport by air

SC11 Passenger transport on sea

In exports, a Finnish enterprise receives payment from a foreign enterprise or private person for passenger transport within the borders of Finland or abroad.

In imports, a Finnish enterprise or private person pays a foreign enterprise for passenger transport outside the home country of the foreign enterprise or elsewhere abroad.

International fares connected to transportation of passengers.

The value also includes:

- Taxes related to the trip (e.g. VAT, sales taxes)
- Payments related to package tours
- Surcharges for luggage, transport equipment or other carry-on personal goods
- Food, drink and other commodities sold on the trip.

Does not include:

- Transportation of foreigners within the borders of the country if the transporter is a domestic company (not included in the inquiry)
- Cruises (not included in the inquiry)
- Time charter without crew ([SJ33](#))
- Financial leasing rents (not included in the inquiry)