

3. Guidelines for the use of service codes

Exports of services (income for the reporting enterprise) and imports of services (expenditure for the reporting enterprise) must be classified in accordance with the EU product standard “Classification of Products by Activity” (CPA) as indicated. Be aware that exports of services may be delivered to a foreigner in Norway and that imports of services may be delivered from a foreigner in Norway, cf. chapter 2.4 – definition of resident/non-resident. A definition of services is found in chapter 1.2 and 2.2. Exports and imports of services should be classified by country. Furthermore, exports and imports of services between Norwegian and foreign parent companies/subsidiaries/branches within the same group should be reported. Payments between such related companies should be extracted from the total and reported in the item “herav eksport av konserninterne tjenester (of which internal export of services within the same group)” and “herav import av konserninterne tjenester (of which internal import services within the same group)”.

Overview of the CPA-codes for reporting external trade in services		
Business area	CPA-codes	Type of services
Goods purchased and sold abroad without the goods crossing the Norwegian border	000098	Purchase of goods / materials for processing abroad and sale of goods after processing abroad
	519000	Purchase and resale of goods abroad – Merchanting
Industrial services, contract work and repairs	000091 – 000099	Industrial services, contract work and repairs
Services related to oil and gas exploration, excluding surveying	112011 – 112012	Services related to oil and gas exploration, excluding surveying
Building and construction projects	450001 – 450002	Building and construction projects
Wholesale trade, canteen and catering services	511000	Wholesale trade
	555210	Canteen and catering services
Transport services	601010 - 602010	Transport by rail
	602100 - 602400	Other land transport
	603010	Pipeline transport
	611010 - 611034	Sea and coastal water transport
	621010 - 622032	Air transport
	631110 - 634000	Supporting and auxiliary transport activities; travel agency activities
Post and telecommunication	641110 – 642000	Post and telecommunication
Auxiliary financial, insurance and pension services	651000	Financial services
	672000	Activities auxiliary to insurance and pension funding
Real estate activities	702000 – 703000	Real estate activities
Renting of transportation, machinery and equipment	710000	Renting of transportation, machinery and equipment
Computer services	720000 – 726000	Computer services
Research and development and business services	730000	Research and development (R&D)
	741100 - 748000	Business services
Other services	900000	Collection and treatment of waste and sewage and other environmental services
	921000 - 927000	Leisure activities, cultural services and sports
	989000	Other services

Goods purchased and sold abroad without the goods crossing the Norwegian border	
CPA-code	Type of services and contents
000098	Purchase of goods / materials for processing abroad and sale of goods after processing abroad
	Income: Income includes the export value received from foreign customers for goods sold abroad after processing. Note that the goods do not cross the Norwegian border.
	Expenditure: Expenditure includes payments made to foreign suppliers for the purchase of goods / materials abroad for further processing abroad. The goods / materials have not crossed the Norwegian border. Note that materials included in the payment / invoicing of the processing service should not be included in this item but will be entered on CPA 000099 below.
519000	Purchase and resale of goods abroad – Merchanting
	Income: Income includes the export value received from foreign customers for the resale of goods abroad, without the goods crossing the Norwegian border. Note that the item has not been processed.
	Expenditure: Expenditure includes payments made to foreign suppliers for the purchase of goods abroad, without the goods crossing the Norwegian border.
Contract work and repairs	
000091	Installation and Assembly
	Income: Income includes the export value of all payments received for installation and assembly work carried out on commission for foreign customers. Installation and assembly work carried out for foreign enterprises in your own group should also be included. The value of any materials used for the installation and assembly services should also be included. Enterprises within the oil industry should use CPA-code 112012 below.
	Expenditure: Expenditure includes the import value of all payments made for installation and assembly work carried out by foreign suppliers for your company. Installation and assembly work carried out by foreign enterprises in your own group should also be included. The value of any materials used for the installation and assembly services should also be included. Enterprises within the oil industry should use CPA-code 112012 below.
000092	Repairs and maintenance
	Income: Income includes the export value of all payments received for repairs and maintenance carried out on commission for foreign customers. Repairs and maintenance carried out for foreign enterprises in your own group should also be included. The value of any materials used for the repairs and maintenance should also be included. Enterprises within the oil industry should use CPA-code 112012 below.
	Expenditure: Expenditure includes the import value of all payments made for repairs and maintenance carried out by foreign suppliers for your company. Repairs and maintenance carried out by foreign enterprises in your own group should also be included. The value of any materials used for the repairs and maintenance should also be included. Enterprises within the oil industry should use CPA-code 112012 below.
000093	Rebuilding and outfitting
	Income: Income includes the export value of all payments received for rebuilding and outfitting carried out on commission for foreign customers. Rebuilding and outfitting conducted for foreign enterprises in your own group should also be included. The value of any materials used for the rebuilding and outfitting should also be included. Enterprises within the oil industry should use CPA-code 112012 below.
	Expenditure: Expenditure includes the import value of all payments made for rebuilding and refitting carried out by foreign suppliers for your company. Rebuilding and outfitting conducted by foreign enterprises in your own group should also be included. The value of any materials used for the rebuilding and outfitting should also be included. Enterprises within the oil industry should use CPA-code 112012 below.

Contract work and repairs, continued	
CPA-code	Type of services and contents
000099	Contractual work and other industrial services
	<p>Income: Income includes the export value of all payments received for producing goods on a contractual basis and other industrial services carried out on commission for foreign customers. This item includes the production of goods under contract, where the producer is not the owner of the raw materials or the finished products. The item also includes the further treatment of goods and preparing of goods for sale, e.g. packing.</p> <p>Expenditure: Expenditure includes the import value of all payments made for producing goods on a contractual basis and other industrial services carried out by foreign suppliers for your company. This item includes the production of goods under contract, where the producer is not the owner of the raw materials or the finished products. The item also includes the further treatment of goods and preparing of goods for sale, e.g. packing.</p>
Service related to oil and gas exploration, excluding surveying	
112011	Drilling services
	<p>Income: Income includes the export value of all payments received for drilling of exploration, outstep and production wells carried out on a contractual basis for foreign customers. NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 "Hiring and hiring out of transportation, machinery and equipment".</p> <p>Expenditure: Expenditure includes the import value of all payments made for drilling of exploration, outstep and production wells carried out on a contractual basis by foreign suppliers for your own company. NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 "Hiring and hiring out of transportation, machinery and equipment".</p>
112012	Other services related to oil and gas exploration, excluding surveying
	<p>Income: Income includes the export value of all payments received from foreign customers for other services related to oil and gas exploration, including assembly, repair and demolition of drilling towers. Seismic services should not be included here, but in CPA-code 742000 Technical consultancy services within engineering and architectural services, and Transport of oil and gas by pipeline should be included in CPA-code 603010. Drag services, offshore supply and other offshore services connected to sea transport should be included in CPA-code 611020 "Sea and coastal water freight transport" or in CPA-code 611034 "Hiring and hiring out of vessels etc. with crew for freight transport". NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 "Hiring and hiring out of transportation, machinery and equipment".</p> <p>Expenditure: Expenditure includes the import value of all payments made to foreign suppliers for other services related to oil and gas exploration, including assembly, repair and demolition of drilling towers. Seismic services should not be included here, but in CPA-code 742000 Technical consultancy services within engineering and architectural services and Transport of oil and gas by pipeline should be included in CPA-code 603010. Expenditures according to running of drag services, offshore supply and other offshore services should be included in CPA-code 632210, or another suitable CPA-code. NB! Operational leasing of moveable installations and other machinery and equipment should be included in CPA 710000 "Hiring and hiring out of transportation, machinery and equipment".</p>

Building and construction projects	
CPA-code	Type of services and contents
450001	Building and construction activities regarding building of fixed installations (roads, dam installations and other infrastructure projects) abroad
	Income: Income includes the value of all payments received from foreign customers for services, materials and goods which are included in construction projects abroad, including letting of construction machines and equipment with crew. NB! Not income regarding construction of floating structures (moveable structures); ships, platforms, rigs and the like as such income should not be included in this survey.
	Expenditure: Expenditure includes the value of all payments made to foreign suppliers for services, materials and goods which are included in construction projects abroad, including letting of construction machines and equipment with crew. NB! Not expenditure regarding construction of floating structures (moveable structures); ships, platforms, rigs and the like as such expenditure should not be included in this survey.
450002	Building and construction activities regarding building of fixed installations (roads, dam installations and other infrastructure projects) in Norway
	Income: Income includes the value of all payments received from foreign customers for services, materials and goods which are included in construction projects in Norway, including letting of construction machines and equipment with crew. NB! Not income regarding construction of floating structures (moveable structures); ships, platforms, rigs and the like as such income should not be included in this survey.
	Expenditure: Expenditure includes the value of all payments made to foreign suppliers for services, materials and goods which are included in construction projects in Norway, including letting of construction machines and equipment with crew. NB! Not expenditure regarding construction of floating structures (moveable structures); ships, platforms, rigs and the like as such expenditure should not be included in this survey.
Wholesale trade, canteen and catering services	
511000	Commission
	Income: Income includes the value of all commissions received from foreign customers for agency activities related to foreign trade in goods.
	Expenditure: Expenditure includes the value of all commissions paid out to foreign suppliers for agency activities related to foreign trade in goods.
555210	Canteen and catering
	Income: Income includes all payments received from foreign customers for food and catering services supplied to foreign ships, aircrafts etc. in Norway or to foreign parties abroad.
	Expenditure: Expenditure includes all payments made to foreign suppliers for delivery of food and catering services to Norwegian ships, aircrafts etc. abroad. This item should not include catering services in connection with offshore petroleum activities or letting of residential platforms, these services should be entered in CPA-code 710000 <i>Renting of transportation, machinery and equipment without operator or personnel.</i>
Transport services	
601010	Passenger transport by rail
	Income: Income includes all payments received for transport by rail of foreign passengers to/from Norway and abroad.
	Expenditure: Expenditure includes all payments made out for transport by rail of Norwegian passengers to/from Norway and abroad.
601020	Transport of goods by rail
	Income: Income includes all payments received from foreign customers for transport of goods by rail.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for transport of goods by rail abroad.

Transport services, continued	
CPA-code	Type of services and contents
602100	Passenger transport by scheduled bus
	Income: Income includes all payments received from foreign customers for transport of foreigners to/from Norway and abroad by scheduled bus.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for transport of Norwegians by scheduled bus abroad.
602300	Other land passenger transport
	Income: Income includes all payments received from foreign customers for road transport of foreigners to/from Norway and abroad by other means than scheduled bus.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for road transport of Norwegians abroad by other means than scheduled bus.
602400	Freight transport by road
	Income: Income includes all payments received from foreign customers for freight transport by road.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for freight transport by road.
603010	Transport of oil and gas by pipeline
	Income: Income includes all payments received from foreign customers for transport of oil and gas in main pipelines from production site via terminal.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for transport of oil and gas in main pipelines from production site via terminal.
611010	Sea and coastal water transport of passengers
	Income: Income includes all payments received from foreign customers for sea and coastal water transport of foreign passengers to/from Norway and abroad.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for sea and coastal water transport of Norwegians abroad.
611020	Sea and coastal water freight transport
	Income: Income includes all payments received from foreign customers for sea and coastal water freight transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for sea and coastal water freight transport.
611033	Hiring and hiring out of vessels etc. with crew for passenger transport
	Income: Income includes all payments received from foreign customers for hiring out of Norwegian vessels etc. with crew for passenger transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for hiring of foreign vessels etc. with crew for passenger transport.
611034	Hiring and hiring out of vessels etc. with crew for freight transport
	Income: Income includes all payments received from foreign customers for hiring out of Norwegian vessels etc. with crew for freight transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for hiring of foreign vessels etc. with crew for freight transport.
621010	Scheduled air transport of passengers
	Income: Income includes all payments received from foreign customers for scheduled air transport of foreign passengers to/from Norway and abroad.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for scheduled air transport of Norwegians abroad.
621020	Scheduled air transport of freight
	Income: Income includes all payments received from foreign customers for scheduled air transport of freight.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for scheduled air transport of freight.

Transport services, continued	
CPA-code	Type of services and contents
622010	Other air transport of passengers
	Income: Income includes all payments received from foreign customers for air transport of foreigners to/from Norway and abroad by other aircraft than scheduled air plane.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for air transport of Norwegians abroad by other aircraft than scheduled air plane.
622020	Other air transport of freight
	Income: Income includes all payments received from foreign customers for transport of freight to/from Norway and abroad by other aircraft than scheduled air plane.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for transport of freight to/from Norway and abroad by other aircraft than scheduled air plane.
622031	Hiring and hiring out of aircraft with crew for passenger transport
	Income: Income includes all payments received from foreign customers for hiring out of Norwegian aircraft with crew for passenger transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for hiring of foreign aircraft with crew for passenger transport.
622032	Hiring and hiring out of aircraft etc. with crew for freight transport
	Income: Income includes all payments received from foreign customers for hiring out of Norwegian aircraft with crew for freight transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for hiring of foreign aircraft with crew for freight transport.
631110	Cargo handling
	Income: Income includes all payments received from foreign customers for support and auxiliary services such as cargo handling in connection with freight transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for support and auxiliary services such as cargo handling in connection with freight transport.
631210	Storage of goods
	Income: Income includes all payments received from foreign customers for support and auxiliary services such as storage of goods in connection with freight transport.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for support and auxiliary services such as storage of goods in connection with freight transport.
632110	Supporting rail transport activities, except transport of passengers and goods
	Income: Income includes all payments received from foreign customers for supporting and auxiliary services in connection with rail transport, such as the management of terminals for goods and transport, railway stations etc. Should also include rescue services.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for supporting and auxiliary services in connection with rail transport, such as the management of terminals for goods and transport, railway stations etc. Should also include rescue services.
632120	Supporting road transport activities, except transport of passengers and goods
	Income: Income includes all payments received from foreign customers for supporting and auxiliary services in connection with road transport, such as the management of terminals for goods and transport, toll stations etc. Should also include rescue services.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for supporting and auxiliary services in connection with road transport, such as the management of terminals for goods and transport, toll stations etc. Should also include rescue services.

Transport services, continued	
CPA-code	Type of services and contents
632210	Supporting sea and coastal water transport activities, except transport of passengers and goods
	Income: Income includes all payments received from foreign customers for supporting and auxiliary services in connection with sea and coastal water transport, such as the management of terminals for goods and transport, harbours and docks, locks canals etc. Should also include services in connection with tug boats in harbours including towage, light houses, pilot and rescue services.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for supporting and auxiliary services in connection with sea and coastal water transport, such as the management of terminals for goods and transport, harbours and docks, locks and canals etc. Should also include services in connection with tug boats in harbours including towage, light houses, pilot and rescue services.
632310	Supporting air transport activities, except transport of passengers and goods
	Income: Income includes all payments received from foreign customers for supporting and auxiliary services in connection with air transport, such as the management of terminals for goods and transport etc. Should also include the management of airports and rescue services.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for supporting and auxiliary services in connection with air transport, such as the management of terminals for goods and transport etc. Should also include the management of airports and rescue services.
633010	Travel agency and tour operator activities – tourist assistance activities
	Income: Income includes all payments received from foreign customers in connection with the organization of package tours, and the procurement and booking of tickets related to foreigners' vacations in Norway. Should also include tourist information and guide activities. Business trips should not be included.
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with the organization of package tours, and the procurement and booking of tickets related to Norwegians vacations abroad. Should also include tourist information and guide activities. Business trips should not be included.
634000	Transport agency activities
	Income: Income includes all payments received from foreign customers in connection with freight transport agencies, shipbrokers and other transport brokers, payment of customs and excise duty etc.
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with freight transport agencies, shipbrokers and other transport brokers, payment of customs and excise duty etc.
Postal and telecommunications services	
641110	National postal services
	Income: Income includes all payments received from foreign customers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages.
641210	Courier services
	Income: Income includes all payments received from foreign customers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to the collection, transport and delivery of letters, newspapers, periodicals, brochures, other printed materials, parcels and packages.

Postal and telecommunications services, continued	
CPA-code	Type of services and contents
642000	Telecommunications services
	<p>Income: Income includes all payments received from foreign customers for services connected to the transfer of sound, images and other information related to other means of communication, such as telephone, fax/telex, mobile phone, external services/IT assistance (the part related to communication), line rental, fixed lines, fixed networks, electronic services (the part related to communication) etc. Except services related to software or general computer support, which should be included in the CPA-codes <i>Computer services</i>. (720000 – 726000)</p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers for services connected to the transfer of sound, images and other information related to other means of communication, such as telephone, fax/telex, mobile phone, external services/IT assistance (the part related to communication), line rental, fixed lines, fixed networks, electronic services (the part related to communication) etc. Except services related to software or general computer support, which should be included in CPA-codes <i>Computer services</i>. (720000 – 726000)</p>
Auxiliary financial services, insurance and pension services	
651000	Fees, levies and commissions
	<p>Income: Income includes all fees, levies and commissions, except interest rates, received from foreign enterprises, institutions and individual persons in connection with the management of loan guarantees, loans, financial leasing, derivatives, payments, advisory services, credit assessments etc. Auxiliary services to insurance services should be included in CPA-code 672000.</p> <p>Expenditure: Expenditure includes all fees, levies and commissions, except interest rates, paid out to foreign enterprises, institutions and individual persons in connection with the management of loan guarantees, loans, financial leasing, derivatives, payments, advisory services, credit assessments etc. Auxiliary services to insurance services should be included in CPA-code 672000.</p>
672000	Services auxiliary to insurance
	<p>Income: Income includes all commissions and fees received from foreign customers in connection with insurance brokering, insurance advisory services, actuary services, evaluation and damage assessments, rescue services, investigative services and other services closely connected to insurance.</p> <p>Expenditure: Expenditure includes all commissions and fees paid out to foreign suppliers in connection with insurance brokering, insurance advisory services, actuary services, evaluation and damage assessments, rescue services, investigative services and other services closely connected to insurance.</p>
Real estate activities	
702000	Letting of real estate
	<p>Income: Income includes all payments received in connection with letting of real estate in Norway to foreign parties on a short-term basis (less than a year).</p> <p>Expenditure: Expenditure includes all payments made out in connection with rental of real estate abroad from foreign parties on a short-term basis (less than a year).</p>
703000	Real estate activities on a fee or contractual basis
	<p>Income: Income includes all payments received from foreign customers in connection with real estate brokering, management and administration of real estate on a fee or contractual basis.</p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with real estate brokering, management and administration of real estate on a fee or contractual basis.</p>

Hiring and hiring out of transportation, machinery and equipment (operational leasing, bare boat hire, dry lease)	
CPA-code	Type of services and contents
710000	Hiring and hiring out of transportation, machinery and equipment
	<p>Income: Export includes rental income received from foreign customers in connection with the rental of equipment without crew, such as platforms, rigs, ships, aircraft and other mechanical equipment. Financial leasing is excluded in accordance with IAS 17 (IFRS16) / NRS 14. Rental of means of transport and construction equipment, etc. with crews should be included in CPA 611033 or 611034 for ships and CPA 622031 or 622032 for aircraft.</p> <p>Expenditure: Expenditure includes rental costs incurred in connection with the rental of equipment without crew, such as platforms, rigs, ships, aircraft and other mechanical equipment. Rental costs for rental rights that are capitalized after the introduction of IFRS16, but which would not have been capitalized in accordance with the rules in IAS 17, must be included. Excluding financial leasing according to IAS 17 / NRS 14. Leasing of means of transport and construction equipment with crew shall be kept on CPA 611033 or 611034 for ships and CPA 622031 or 622032 for aircraft.</p>
IT-services are specified in CPA-code 720000 - 726000. The supply of standard software is defined as goods and should not be included.	
720000	IT-related licence fees
	<p>Income: Income includes revenue received from foreign customers in connection with access to - and use of - software and data services, even where this is delivered over the internet. Examples include operating system costs, productivity software (office, graphics etc), CRM / customer system, ERP system (production / economy / accounting, etc.) and service delivery from "cloud services"</p> <p>Expenditure: Expenditure includes payments made to foreign suppliers in connection with access to - and use of - software and data services, even where this is delivered over the internet. Examples include operating system costs, productivity software (office, graphics etc), CRM / customer system, ERP system (production / economy / accounting, etc.) and service delivery from "cloud services"</p>
721000	Hardware consultancy
	<p>Income: Income includes all payments received from foreign customers in connection with hardware consultancy services.</p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with hardware consultancy services.</p>
722000	Software and system consultancy
	<p>Income: Income includes all payments received from foreign customers in connection with services linked to software, reconstruction of software and data, assistance in connection with IT management/control, analysis, design and programming of systems, advice and activities linked to the development, production, procurement and documentation of adapted software, including bespoke operating systems, maintenance of data systems, installation and other customer support services, such as training.</p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with services linked to software, reconstruction of software and data, assistance in connection with IT management/control, analysis, design and programming of systems, advice and activities linked to the development, production, procurement and documentation of adapted software, including bespoke operating systems, maintenance of data systems, installation and other customer support services, such as training.</p>

IT-services, continued	
CPA-code	Type of services and contents
723000	Data processing consultancy
	Income: Income includes all payments received from foreign customers in connection with services such as registration of data, data control, calculations and presentations on a time-share basis.
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with services such as registration of data, data control, calculations and presentations on a time-share basis.
724000	Operation of databases
	Income: Income includes all payments received from foreign customers in connection with services such as database design, data storage, propagation services in connection with data and databases, Internet search portals etc. The services should be related to the propagation of data itself. <u>Services in connection with setting up accesses</u> , e.g. to the Internet, telephone network etc. should be entered in CPA-code 642000 <i>Telecommunications</i> .
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with services such as database design, data storage, propagation services in connection with data and databases, Internet search portals etc. The services should be related to the propagation of data itself. <u>Services in connection with setting up accesses</u> , e.g. to the Internet, telephone network etc. should be entered in CPA-code 642000 <i>Telecommunications</i> .
725000	Maintenance and repair of office, accounting and computing machinery
	Income: Income includes all payments received from foreign customers for services in connection with the maintenance and repair of computers and peripherals, operation of IT accessories.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services in connection with the maintenance and repair of computers and peripherals, operation of IT accessories.
726000	Other computer-related activities
	Income: Income includes all payments received from foreign customers for services in connection with web hotel management (rental of server space for web site).
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services in connection with web hotel management (rental of server space for website).
Research and development (R&D) and business services	
730000	Research and development (R&D)
	Income: Income includes all payments received from foreign customers in connection with the basic research, applied research and experimental development of new products and services. The basic criterion for defining R&D is the presence of a cutting-edge element and that a certain amount of uncertainty is attached to the outcome.
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with the basic research, applied research and experimental development of new products and services. The basic criterion for defining R&D is the presence of a cutting-edge element and that a certain amount of uncertainty is attached to the outcome.

Research and development (R&D) and business services, continued	
CPA-code	Type of services and contents
741100	Legal activities
	Income: Income includes all payments received from foreign customers in connection with legal advisory services, representation and power of attorney in any legal or statutory procedure, compilation of legal documentation or supporting documentation, legal certification and depositing and services in connection with debt settlement. <u>Services in connection with fines should not be included.</u>
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with legal advisory services, representation and power of attorney in any legal or statutory procedure, compilation of legal documentation or supporting documentation, legal certification and depositing and services in connection with debt settlement. <u>Services in connection with fines should not be included.</u>
741200	Accounting and book-keeping, auditing and tax consultancy services
	Income: Income includes all payments received from foreign customers for services in connection with book-keeping, auditing, tax consultancy services and compilation of tax documentation etc.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services in connection with book-keeping, auditing, tax consultancy services and compilation of tax documentation etc.
741300	Market research and public opinion polling
	Income: Income includes all payments received from foreign customers for services related to advisory, guiding and executive assistance in connection with market surveys, telemarketing and opinion polls.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to advisory, guiding and executive assistance in connection with market surveys, telemarketing and opinion polls.
741400	Business and management consultancy activities
	Income: Income includes all payments received from foreign customers for services linked to advisory, guiding and executive services within corporate policy and strategy, overall planning and organisational development, management and marketing, personnel management, personnel consultancy, personnel development, product and project management, lobbying and public relation services.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services linked to advisory, guiding and executive services within corporate policy and strategy, overall planning and organisational development, management and marketing, personnel management, personnel consultancy, personnel development, product and project management, lobbying and public relation services.
742000	Technical consultancy services within engineering and architectural services
	Income: Income includes all payments received from foreign customers for services related to town and regional planning, planning, design and management related to dam installations, bridges, airports, harbours etc., surveying, cartography, testing of products, product certification, technical inspection and seismic services. Exempt are engineering services related to petroleum activities, which should be included in CPA-code 112012 <i>Other services related to oil and gas exploration (excluding surveying)</i> . Architectural and engineering services related to construction projects should not be included here but in CPA-code 450000 <i>Building and construction services</i> .
	Expenditure: Expenditure includes all payments received from foreign customers for services related to town and regional planning, planning, design and management related to dam installations, bridges, airports, harbours etc., surveying, cartography, testing of products, product certification, technical inspection and seismic services. Exempt are engineering services related to petroleum activities, which should be included in CPA-code 112012 <i>Other services related to oil and gas exploration (excluding surveying)</i> . Architectural and engineering services related to construction projects should not be included here but in CPA-code 450000 <i>Building and construction services</i> .

Research and development (R & D) and business services continued	
CPA-code	Type of services and contents
743000	Technical testing and analysis
	Income: Income includes all payments received from foreign customers for services related to material testing, safety control, certification, food control etc. Includes classification and certification of ships, other transportation and plant works etc.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to material testing, safety control, certification, food control etc. Includes classification and certification of ships, other transportation and plant works etc.
744000	Advertising
	Income: Income includes all payments received from foreign customers for services in connection with advisory, guiding and executive assistance within development, design and implementation of advertising measures and advertising, media planning including the acquisition and sale of advertising space, exhibition services from organisers of fairs and promotion of products. Public relations services should be included in CPA-code 741400 <i>Business and management consultancy activities</i> .
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services in connection with advisory, guiding and executive assistance within development, design and implementation of advertising measures and advertising, media planning including the acquisition and sale of advertising space, exhibition services from organisers of fairs and promotion of products. Public relations services should be included in CPA-code 741400 <i>Business and management consultancy activities</i> .
745000	Labour recruitment and provision of personnel
	Income: Income includes all payments received from foreign customers in connection with private and public employment services.
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with private and public employment services.
746000	Investigation and security activities
	Income: Income includes all payments received from foreign customers for advisory, guiding and executive assistance in connection with investigation and security activities. Services related to the installation of alarm systems should be included in CPA-code 450000 <i>Building and construction services</i> . Insurance investigations should be included in CPA-code 672000 <i>Activities auxiliary to insurance</i> .
	Expenditure: Expenditure includes all payments made out to foreign suppliers for advisory, guiding and executive assistance in connection with investigation and security activities. Services related to the installation of alarm systems should be included in CPA-code 450000 <i>Building and construction services</i> . Insurance investigations should be included in CPA-code 672000 <i>Activities auxiliary to insurance</i> .
747000	Industrial cleaning
	Income: Income includes all payments received from foreign customers in connection with services related to indoor cleaning, chimney sweeping, disinfection etc.
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with services related to indoor cleaning, chimney sweeping, disinfection etc.

Research and development (R & D) and business services continued	
CPA-code	Type of services and contents
748000	Other business services
	<p>Income: Income includes all payments received from foreign customers in connection with photography, packing services, office services, translation services and other business services not included elsewhere. Operation of databases should be included in CPA-code 724000 <i>Operation of databases</i>. Accounting should be included in CPA-code 741200 <i>Accounting and book-keeping, auditing and tax consultancy services</i>.</p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with photography, packing services, office services, translation services and other business services not included elsewhere. Operation of databases should be included in CPA-code 724000 <i>Operation of databases</i>. Accounting should be included in CPA-code 741200 <i>Accounting and book-keeping, auditing and tax consultancy services</i>.</p>
Other services	
900000	Collection and treatment of waste and sewage and other environmental services
	<p>Income: Income includes all payments received from foreign customers for services in connection with the treatment and storage of waste and nuclear waste, cleaning and clearing related to pollution (e.g. oil spillages), pollution control, monitoring, consultancy, restoration of mines and waste management.</p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers for services in connection with the treatment and storage of waste and nuclear waste, cleaning and clearing related to pollution (e.g. oil spillages), pollution control, monitoring, consultancy, restoration of mines and waste management.</p>
921000	Film and video activities
	<p>Income: Income includes all payments received from foreign customers in connection with the further production of films, videos and music recordings, distribution rights for films, commissions to producers, directors, actors and musicians. <u>The sales of films recorded music and compositions should not be included.</u></p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with the further production of films, videos and music recordings, distribution rights for films, commissions to producers, directors, actors and musicians. <u>The purchases of films recorded music and compositions should not be included.</u></p>
922000	Radio and television activities
	<p>Income: Income includes all payments received from foreign customers in connection with the production of radio and TV programmes, and music recordings. Distribution rights for TV programmes, including the rights to transmit sports and cultural events should also be included here, as well as commissions to producers, directors, actors and musicians. <u>The sales of radio and TV programmes recorded music and compositions should not be included.</u></p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with the production of radio and TV programmes, and music recordings. Distribution rights for TV programmes, including the rights to transmit sports and cultural events should also be included here, as well as commissions to producers, directors, actors and musicians. <u>The purchases of radio and TV programmes recorded music and compositions should not be included.</u></p>

Other services, continued	
923000	Other entertainment activities
	Income: Income includes all payments received from foreign customers for services related to independent art activities, including the restoration of old work of art, as well as services related to the operation of theatres, concert halls, music studios, amusement centres, dance schools, circuses and puppet theatres etc. Gambling and betting activities should not be included here but in CPA-code 927000 <i>Other leisure activities</i> .
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to independent art activities, including the restoration of old work of art, as well as services related to the operation of theatres, concert halls, music studios, amusement centres, dance schools, circuses and puppet theatres etc. Gambling and betting activities should not be included here but in CPA-code 927000 <i>Other leisure activities</i> .
924000	News agency activities
	Income: Income includes all payments received from foreign customers in connection with services such as the mediation and supply of news, images and articles to the media. Subscription services to news agencies, newspapers and online databases. Journalists and photographers' freelance activities.
	Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with services such as the mediation and supply of news, images and articles to the media. Subscription services to news agencies, newspapers and online databases. Journalists and photographers' freelance activities.
925000	Operation of libraries and archives, museums and other cultural establishments
	Income: Income includes all payments received from foreign customers for services related to the operation of libraries, archives and museums, and the protection of historical sites and buildings, botanical and zoological gardens and nature reserves.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to the operation of libraries, archives and museums, and the protection of historical sites and buildings, botanical and zoological gardens and nature reserves.
926000	Sporting activities
	Income: Income includes all payments received from foreign customers for services related to the operation of sports centres and football clubs, golf clubs, chess clubs, shooting clubs, riding schools, racing stables, marinas and non-professional hunting etc.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for services related to the operation of sports centres and football clubs, golf clubs, chess clubs, shooting clubs, riding schools, racing stables, marinas and non-professional hunting etc.
927000	Other leisure and cultural services
	Income: Income includes all payments received from foreign customers for other leisure and cultural services than those mentioned in CPA-codes 921000, 922000, 923000, 924000, 925000, and 926000 above.
	Expenditure: Expenditure includes all payments made out to foreign suppliers for other leisure and cultural services than those mentioned in CPA-codes 921000, 922000, 923000, 924000, 925000, and 926000 above.

Other services - continued	
CPA-code	Type of services and contents
981000	Royalties and licence fees (Not IT-related licence fees which should be included in CPA 720000)
	<p>Income: Income includes all payments received from foreign customers in connection with the franchise and selling rights of a product or service within a specific concept. Other royalties: use of registered trademark, design/patent protection, use of intangible values such as patents, copyrights, industrial processes/designs, software licence rights, manuscripts (literature, film and music). <u>The sales of the actual rights and rights for distribution</u> of audiovisual products should not be included here, but in cultural services. IT-related licence fees should be included in CPA 720000.</p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers in connection with the franchise and selling rights of a product or service within a specific concept. Other royalties: use of registered trademark, design/patent protection, use of intangible values such as patents, copyrights, industrial processes/designs, software licence rights, manuscripts (literature, film and music). <u>The purchases of the actual rights and rights for distribution</u> of audiovisual products should not be included here, but in cultural services. IT-related licence fees should be included in CPA 720000.</p>
989000	Services not stated elsewhere
	<p>Income: Income includes all payments received from foreign customers for services that do not fall into any of the other categories mentioned above. If large amounts are reported in this item, Statistics Norway may ask for a more detailed specification.</p> <p>Expenditure: Expenditure includes all payments made out to foreign suppliers for services that do not fall into any of the other categories mentioned above. If large amounts are reported in this item, Statistics Norway may ask for a more detailed specification.</p>