

INTERNATIONAL TRADE IN SERVICES SURVEY, 2008
(GENERAL)
EXPLANATORY NOTES

GENERAL INSTRUCTIONS

Transactions to be reported in this form

1. In this form, you are required to report all transactions with non-residents unless otherwise stated. **Non-residents** are defined as:
 - (a) Persons whose main centre of interest is not in Singapore or whose residence in Singapore does not exceed one year;
 - (b) Companies and other bodies whose permanent or registered address is outside Singapore, including overseas branches or subsidiaries of Singapore-registered companies or institutions. Branches or subsidiaries of foreign companies located within Singapore are considered as residents.
2. Report transactions with non-resident related companies, even if they are made through the intra-corporate accounting system.

Transactions not to be reported in this form

3. In general, you need not report any transactions with **residents**. For example, payments to Singapore Telecoms for international calls need not be reported in this form. However, there are some exceptions. **Please refer to specific notes for these items.**
4. Do **not** report any goods imported into and exported from Singapore which have already been reported to Singapore Customs.
5. Do **not** report any remitted profits, interest, dividends, capital gains, loans, deposits, investments or any other capital flows.
6. Do **not** report any transactions with the following entities in Singapore, including their transactions on behalf of their non-resident principals:
 - (a) business representative offices of foreign companies;
 - (b) branches and offices of foreign airlines and shipping lines;
 - (c) shipping agencies acting on behalf of foreign shipping lines.

Residency of Transacting Parties

7. For services transactions, you should identify transactions based on residency of the party whom you render services to or receive services from, and not based on the party whom you receive reimbursements from or make payments to. For example, if your company provided legal services to a firm located in country A but was paid through a local business associate of that firm, you should report the legal services as receipts from country A.
8. Transactions with non-residents through your overseas agents should be treated as your own transactions with non-residents. Services rendered by your overseas agents to you should be reported as import of services.

Accrual Basis

9. Report amount earned and expenses incurred during the period whether or not the amount had been received or paid.

Gross Reporting

10. Transactions are to be reported on a gross basis. Expenses incurred in the course of rendering the service, e.g. commissions, other services, etc., are to be included. Report them separately, if applicable.

Currency

11. Report payments and receipts in ***thousand of Singapore dollars***. Convert payments and receipts denominated in foreign currency to Singapore dollars at the exchange rate prevailing at the time of transaction.

How to Complete the Form

12. The following example depicts how non-resident transactions are to be captured:

Example

- Suppose your company engaged the service of an advertising agency in country A costing S\$100,000. In addition, your company was paid S\$200,000 and S\$350,000 by clients in country B and country C respectively for computer consultancy and software development services.

(a) In **Section C**, please tick the appropriate items.

TRANSACTIONS WITH NON-RESIDENT CHECKLIST

Item Description	Code	Revenue/Receipts	Expenses/Payments
Advertising, Public Relations and Design Services	010	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Computer Services	150	<input checked="" type="checkbox"/>	<input type="checkbox"/>

(b) Transfer the codes ticked to **Sections D and E** according to type of transaction (REVENUE/RECEIPTS or EXPENSES/PAYMENTS). Proceed to fill in the transaction values by country of trading partner. For countries besides those printed in the survey form, please fill in the country codes and names with reference to the country/territory code list provided on pages 13 to 16.

REVENUE / RECEIPTS - DURING 2008

Country Code	Trading Partners	Please use item and country codes in Explanatory Notes		
		Item Code	Item Code	Item Code
		150		

S\$'000 (Please report in Thousands of Singapore dollar)

BB	Country B	200		
CC	Country C	350		
Total value of all Trading Partners		550		

EXPENSES / PAYMENTS – DURING 2008

Country Code	Trading Partners	Please use item and country codes in Explanatory Notes		
		Item Code	Item Code	Item Code
		010		

S\$'000 (Please report in Thousands of Singapore dollar)

AA	Country A	100		
Total value of all Trading Partners		100		

SERVICES DEFINITIONS

Business Services

010. Advertising, Public Relations and Design Services

This refers to services transactions with non-residents in the design, creation, production and marketing of advertisement in various media such as magazines, newspapers, television, radio, billboards, yellow pages, trade journals and so on. Include the purchase and sales of advertisement time and space; fees for the right to use an advertisement made by a third party; and public relation services. **Do not report** exports and imports of goods and materials.

015. Administrative and Management Services

This refers to services transactions with non-residents in management or business consultancy, organisational review, systems review, project evaluations, provision of business advisory services, operational assistance to business (or new business) and short-term attachment of management staff. **Do not report** consultancy for other services such as banking and financial, computer services etc. Include these under the specific service.

016. Hotel Management Services

This refers to service transactions with non-residents in hotel management services.

020. Recruitment and Placement Services

This refers to commission earned from or paid to foreign employment agencies or head hunters for hiring of professionals (employment pass holders) and for labour recruitment (work permit holders). **Do not report** wages of workers.

025. Trade Fairs, Exhibitions and Conferencing Services

For receipts, this refers to fees received from non-residents who participate in local or overseas exhibitions (trade fairs, conferences) organised by local companies. For payments, this refers to expenses by local companies participating in exhibitions overseas. Include payments for rental of exhibition space, consultancy, designer fees, contractor expenses and all other technical expenses. Also included are entry fees and administration fees charged by exhibition promoters and conference organisers. **Do not report** exports and imports of goods and materials.

030. Real Estate Services

This refers to commissions received from or paid to non-residents in the sale or purchase of properties (residential, commercial or industrial). Include services fee with non-residents for property valuation and real estate management. Rental payments for temporary occupation of property are included. **Do not report**

property rental receipts, purchases and sales of property, and rental payments made on behalf of subsidiaries or branches located outside Singapore.

035. Training Services

This refers to training for non-educational purpose (full/part time). It is occupational-related and includes seminars, workshops and other short-term training courses, such as computer or management courses for employees. Receipts include training of non-residents in Singapore and fees received by resident instructors giving training overseas. Payments include fees for temporary engagement of non-resident trainers, lecturers, or speakers to give speeches, lectures or to conduct any form of training curriculum. Training fees will also include reimbursement of the trainer's transport cost and lodging expenses in Singapore.

040. Marketing Services and Market Research

This refers to services transactions with non-residents in procurement and market research services; purchasing agent's fee, distributor's fee and representative's fee. Include polling on various issues; the sale and purchase of market research or polling results from/to non-residents; conducting of feasibility studies overseas and overseas promotion campaign. **Do not report** promotions that are part of Trade Fairs, Exhibitions and Conferencing Services (report in code 025).

052. Charter, Rental and Operational Leasing without crew/operator

This refers to fees received from or paid to non-residents for chartering, renting or operational leasing of equipment, machinery, ships, aircrafts, vehicles; and transportation equipment such as containers and rigs without crew. **Do not report** rental of property; financial leasing - lease with an intent to eventually take possession of the good; international leased circuits (report in code 105); mailbox rental (report in code 100); and safe deposit box service (report in code 355).

Communication Services

100. Postal and Courier Services

This refers to services transactions with non-residents associated with the pick-up, transport and delivery of letters, newspapers, periodicals, other printed matters, parcels and packages by national postal administrations and private courier service operators. Also include postage, post office counter and mailbox rental services. **Do not report** transactions with local service providers, e.g. Singapore Post.

105. Telecommunications Services

This refers to services transactions with non-residents for the transmission of sound, images, or other information by telephone, telex, telegram, cable, broadcasting, satellite, electronic mail, facsimile services, etc. Include business network services, teleconferencing, related technical support services,

international leased circuits and frame relay; cellular phone services, internet backbone services & on-line access services, including internet access provision. **Do not report** charges by resident telecommunication companies for overseas calls or connections.

Computer and Information Services

150. Computer Services

This refers to services transactions with non-residents in IT development, storage of databases; on-line time series; data processing - including tabulation, processing services; management of facilities; hardware and software consultancy; software implementation - including design, development, and programming of customized systems; maintenance and repair of computers and peripheral equipment; development of computer systems and network; system analysis; hardware/software technical support. **Do not report** exports and imports of packaged (non-customised) computer hardware/software; royalties on computer software and multimedia (report in code 655); rental and operational leasing of hardware (report in code 052).

155. General Information Services

This refers to subscription or fees received from/paid to non-residents for on-line news, financial information, business and economic databases services, and other similar databases such as medical, legal, technical, demographic and bibliographic. Include general news services such as provision of news articles, news programs, photographs and other news materials in all forms of media.

160. Direct Subscription of Newspapers and Periodicals

This item refers to direct, non-bulk subscription to newspapers, magazines and periodicals from overseas publishers or distributors. The materials are intended for own consumption by the subscriber rather than for subsequent resale. For resident publishing companies, report total receipts from non-resident subscribers. The gross value of goods should be reported. **Do not report** exports and imports of publishing materials and books.

165. Editing, Translation, Interpretation and Photographic Services

This refers to editing, translation and photographic services in the printing and publishing of books, magazines, journals and any reading materials by/to a non-resident company. Interpretation services refer to the engaging of non-resident interpreters to perform oral translations and visa versa. **Do not report** exports and imports of books and materials as well as printing and publishing services.

Cultural, Sports and Recreational Services

250. Audiovisual Services

This refers to services received from/paid to non-residents for the production of motion pictures, radio and television programs and musical recordings. Include production crews, renting of studios, actors, technical personnel, post-production fees. Also include fees for rights to display, broadcast, reproduce and distribute audiovisual works. **Do not report** sales and purchases of films, radio and television programs, recorded music, musical compositions and manuscripts, and the rights to these.

255. Fees for Entertainment and Cultural Performances

This refers to fees paid to non-residents such as singers, actors, troupes, bands and any other entertainers and performers for performing in and outside Singapore; and, for fees received by residents for performing overseas in concerts, musicals, theaters, circus, drama, plays, etc. Include direct fees (e.g. production costs) and share of ticket takings.

260. Fees for Sporting and Other Recreational Services

This refers to fees paid to non-resident sportsmen for competing in and outside Singapore; fees received by resident sportsmen for playing in and outside Singapore. Also include resident sportsmen receipts from ticket takings and prize money during overseas tournament(s), or earnings from being a guest trainer in a foreign land. Foreign sportsmen, coaches and trainers fees should **exclude** those who come to Singapore on employment pass.

Educational Services

(applicable only to commercial schools, computer training schools, language schools, etc)

300. Fees received from Non-Residents studying in Singapore

This refers to student's course fees received from **non-Singapore and non-Permanent Residents (including student pass holders) studying in Singapore** regardless of their length of stay in Singapore. Courses include local courses, courses of foreign institutions conducted in Singapore, and correspondence courses. **Do not report** fees that will be remitted to foreign institutions ultimately, e.g. registration fees, examination fees, correspondence fees.

305. Foreign Courses conducted in Singapore and Singapore Courses conducted Overseas

This refers to accreditation or moderation fees to foreign/local institutions for the right to conduct foreign/local courses in/outside Singapore. Payments to the foreign institutions include registration fees, examination fees, etc, which are remitted abroad on behalf of **resident students only**. Receipts are fees from

foreign students paid to local institutions conducting local courses outside Singapore. **Do not report** registration fees, examination fees, etc, which are remitted abroad on behalf of foreign student.

310. Correspondence Courses

This refers to fees received from **foreign institutions** for arranging the correspondence course. This applies to cases where resident students remit the tuition fees directly to the foreign institution and the local institution receives a fee from the foreign institution for arranging such courses. You should record fees received from **foreign institutions only** as receipt.

Fees remitted to foreign institution on behalf of **resident students only** should be recorded as payment. This applies to cases where students make payment to the local institution and the local institution remits the fees to the foreign institution. For correspondence courses of local institutions similar transactions in the opposite direction should be captured.

320. Other Education Consultancy

This refers to payment to non-residents hired to conduct short-term (less than one-term) teaching; receipts are for residents going overseas to perform short term teaching stints. Education-related commission, agency fees or consultation fees paid to non-resident teaching professionals are to be reported in payments. Similarly, local teaching professionals receiving commission, agency fees or consultation fees from non-residents are to be reported in receipts.

Financial Services

350. Investment and Other Finance Consultancy Services

This refers to services transactions with non-residents such as fund/asset management, security custody service, nominee service, investment consultancy, corporate finance advisory fee, financial research, custodian charges and any other investment and financial management services. **Do not report** capital gains/losses, remitted profits, interest, loans, deposits, dividends and any other investment or capital flows.

355. Bank Services

This refers to services transactions with non-residents on charges and fees associated with fund transfers, loans, letters of credit, bankers' acceptance, cheque clearing, factoring, financial leasing, foreign exchange transactions, remittances, credit card commissions, guarantee fees, etc. **Do not report** any transactions with resident or foreign banks located in Singapore; capital gains/losses, remitted profits, interest, loans, deposits, dividends; and, any other investment or capital flows.

360. Commission, Brokerage and Underwriting Fees on Financial Instrument such as Shares, Securities, Finance Derivatives

This refers to services transactions with non-residents such as share registration expenses, stock exchange listing fees, arbitrage service income, payment to foreign stock exchange; commissions, brokerage and underwriting fees on financial instruments such as shares, securities, financial derivatives, etc. **Do not report** capital gains/losses, remitted profits, interest, loans, deposits, dividends; any other investment or capital flows; and, credit card commissions (report in code 355).

Insurance Services

462. Insurance on Cargo excluding those on Imported/Exported Goods

For insurance on outward cargo, report gross premium paid to non-resident insurers. For receipts, provide gross claims from non-resident insurers. **Do not report** insurance on exported and imported goods.

470. General Insurance excluding Insurance on Cargo

This covers insurance such as medical, life, motor, theft, fire, business, and other general insurance except cargo. For payments, report gross premium paid to non-resident insurers. For receipts, provide gross claims from non-resident insurers. **Do not report** insurance on cargo; insurance on exported and imported goods.

Medical and Health Services

500. Medical Fees received from Foreign Patients

This refers to medical fees received from non-residents seeking medical treatment (consultation, check-up, operation) in Singapore. **Do not report** foreigners who work or study in Singapore, i.e. those with work permit, employment pass or student pass.

505. Other Medical and Health related transactions with Non-Residents

This refers to fees paid to non-resident medical and health-related personnel on short-term attachment in Singapore; and fees received by resident medical and health-related personnel for performing these services overseas. Service includes clinical, laboratory tests and analyses; pest control and other environmental and health services.

Professional Services

430. Membership and Subscription Fees

For payments, this refers to fees paid to foreign country clubs and international organisations as an individual member or an affiliation to it. For receipts, this refers to fees received from non-resident individuals or corporations to be a member or an affiliation to your establishment.

550. Legal Services

This refers to resident companies seeking services from non-resident law firms and resident law firms providing legal services to non-resident clients. Services between resident law firm and non-resident law firm in the form of advisory and/or consultation are also to be included here.

555. Accounting, Auditing, Bookkeeping and Tax Consultancy Services

This refers to fees received from/paid to non-residents for the provision of accounting, bookkeeping, related auditing services; business tax planning and consultancy; and preparation of tax documents. **Do not report** administrative and management services (report in code 015).

560. Engineering and Technical Services

This refers to services transactions with non-residents for the provision of after sales service of machines; calibration & certification; product testing; engineering/technical inspection; engineering/technical consultancy; colour separation; marine surveying; general repairs and any other engineering and technical services. **Do not report** cargo surveying (report in code 620); computer repairs and maintenance (report in code 150); export and imports of goods; construction services.

565. Architectural and Land Surveying Services

This refers to services transactions with non-residents on property-related architectural and land surveying services, e.g. landscaping and interior design; quantity and building appraisal services. **Do not report** construction services.

570. Research and Development Services

This refers to services with non-residents for the provision of basic research, applied research and experimental development in the area of life sciences, electronics, chemicals, engineering, information technology, social sciences, humanities and other natural sciences. **Do not report** market research (report in code 040).

575. Agricultural and Mining Services

This refers to services such as research and experimentation and consultation with non-residents in growing of crops, horticulture, forestry, logging; livestock farming and fish farming; also include quarrying and mining services at oil and gas fields, including drilling, derrick building, repair and dismantling services.

Royalties

650 – 680. Royalties

Royalties are also known as intellectual property rights - a non-tangible asset. Transactions in royalties can be divided into two types. In the first type, the user usually pays a one-time fee upfront for the right to use the intellectual property,

and/or a regular payment for continuous use of the intellectual property. This usually applies to patents, industrial know-how, industrial design, manufacturing rights and prototypes for the manufacturing sector; trademark and franchising for the right to sell a particular brand in the commerce sector. In the second type, the royalty is charged on a piece by piece basis. This applies mainly to books, computer software, music and video recordings for sale. For every piece of the item sold, a royalty will be paid to the intellectual property right owner.

Do not report royalty charges that are included in merchandise trade statistics; distribution rights for audiovisual and related services (report in code 250).

690. Purchase/Sales of Patents, Copyright, Trademark, etc.

The use of royalties must also be distinguished from the purchase/sale of royalties. The use of royalties normally involves continuous payments and the use is for a limited period of time. The purchase of royalties means the company has total rights to the intellectual right, and can freely transfer it to a third party. One way to distinguish use and purchase is that for use the transaction is entered into the income and expenditure account while for purchase the company will carry it as an intangible asset in the balance sheet.

Trade and Transport Related Services

620. Cargo Handling, Warehousing and Logistic Services

This refers to harbour and airport services fees received from or paid to non-residents in cargo and container handling, lighterage, stevedoring and cargo surveying. Logistics services include freight forwarding, repacking, sorting, grading, assembling of goods, stock management, custom clearance, shipping documentation and logistic consultancy. Also included are storage charges, warehousing and other distribution services. ***Do not report*** international freight charges at the ports.

700. Third-Party Commission/Agency Fees

This refers to non-resident third-party commission or agency fee received for acting as an intermediary between companies on the trading of goods and/or non-residents as well as payment to companies for acting as your intermediaries. ***Do not report*** services where agent acquires ownership of goods; procurement service, market research, purchasing agent's fee, distributor's fee, representatives' fee (report in code 040).

705. Merchenting Services

This refers to sales and purchases of goods whereby the goods are shipped directly between two countries without entering Singapore. The seller or buyer can be a *resident or non-resident*, so long as the goods were not declared to Singapore Customs. All credit sales and purchases should be included, but any sales and purchases that do not involved physical movement of goods, such as the purchase of commodity futures for hedging ***should not be reported***.

This item requires identifying goods that do not enter Singapore as the main criteria and thereafter the country of the seller and the buyer. ***Do not report*** exports and imports of goods; goods declared to Singapore Customs; imported materials for manufacturing or for assembly; sales and purchases that do not involve physical movement of goods; and, purchase of commodity futures for hedging.

755. Charges for Carriage of Goods

This item refers to direct freight charges paid to non-residents and freight charges received from non-residents for the carriage of goods. ***Do not report*** reimbursements of freight charges on behalf of another company; and, freight charges for goods exported from and imported into Singapore.

Reimbursement of Operating Expenditure

005. Reimbursement of Operating Expenditure

For receipts, report reimbursement received from your overseas Head Office and other related entities to cover your general operating expenses including wages. For payments, report reimbursement to your overseas branches, business representative offices and other related entities for similar purpose. ***Do not report*** specific services rendered to or received from overseas Head Offices/related entities (report under other relevant codes listed in the form), e.g. administrative & management services, this should be reported under code 015. ***Do not report*** the sales and purchases of goods with related entities; amount received/paid on behalf of another related entity.

Other Transactions not indicated above

990, 991...

In this section you are to report transactions with non-residents that are not found in any of the above items. Specify the type of transaction and if spaces provided are insufficient, please attach separate sheets. Each service to be coded beginning with 990, 991 and so on.



Country / Territory Code List

Country / Territory	Code	Country / Territory	Code
Afghanistan	AF	Cayman Islands	KY
Aland Islands	AX	Central African Republic	CF
Albania	AL	Chad	TD
Algeria	DZ	Chile	CL
American Samoa	AS	China	CN
Andorra	AD	Christmas Island	CX
Angola	AO	Cocos (Keeling) Islands	CC
Anguilla	AI	Colombia	CO
Antarctica	AQ	Comoros	KM
Antigua And Barbuda	AG	Congo	CG
Argentina	AR	Congo, The Democratic Republic	CD
Armenia	AM	Of The	
Aruba	AW	Cook Islands	CK
Australia	AU	Costa Rica	CR
Austria	AT	Cote d'Ivoire	CI
Azerbaijan	AZ	Croatia	HR
Bahamas	BS	Cuba	CU
Bahrain	BH	Cyprus	CY
Bangladesh	BD	Czech Republic	CZ
Barbados	BB	Denmark	DK
Belarus	BY	Djibouti	DJ
Belgium	BE	Dominica	DM
Belize	BZ	Dominican Republic	DO
Benin	BJ	Ecuador	EC
Bermuda	BM	Egypt	EG
Bhutan	BT	El Salvador	SV
Bolivia	BO	Equatorial Guinea	GQ
Bosnia And Herzegovina	BA	Eritrea	ER
Botswana	BW	Estonia	EE
Bouvet Island	BV	Ethiopia	ET
Brazil	BR	Falkland Islands (Malvinas)	FK
British Indian Ocean Territory	IO	Faroe Islands	FO
Brunei Darussalam	BN	Fiji	FJ
Bulgaria	BG	Finland	FI
Burkina Faso	BF	France	FR
Burundi	BI	French Guiana	GF
Cambodia	KH	French Polynesia	PF
Cameroon	CM	French Southern Territories	TF
Canada	CA	Gabon	GA
Cape Verde	CV	Gambia	GM

Country / Territory Code List

Country / Territory	Code	Country / Territory	Code
Georgia	GE	Kyrgyzstan	KG
Germany	DE	Lao People's Democratic Republic	LA
Ghana	GH	Latvia	LV
Gibraltar	GI	Lebanon	LB
Greece	GR	Lesotho	LS
Greenland	GL	Liberia	LR
Grenada	GD	Libyan Arab Jamahiriya	LY
Guadeloupe	GP	Liechtenstein	LI
Guam	GU	Lithuania	LT
Guatemala	GT	Luxembourg	LU
Guernsey	GG	Macao	MO
Guinea	GN	Macedonia, The Former Yugoslav Republic Of	MK
Guinea-Bissau	GW	Madagascar	MG
Guyana	GY	Malawi	MW
Haiti	HT		
Heard Island And Mcdonald Islands	HM	Malaysia	MY
Holy See (Vatican City State)	VA	Maldives	MV
Honduras	HN	Mali	ML
Hong Kong	HK	Malta	MT
Hungary	HU	Marshall Islands	MH
Iceland	IS	Martinique	MQ
India	IN	Mauritania	MR
Indonesia	ID	Mauritius	MU
Iran, Islamic Republic Of	IR	Mayotte	YT
Iraq	IQ	Mexico	MX
Ireland	IE	Micronesia, Federated States Of	FM
Isle Of Man	IM	Moldova, Republic Of	MD
Israel	IL	Monaco	MC
Italy	IT	Mongolia	MN
Jamaica	JM	Montenegro	ME
Japan	JP	Montserrat	MS
Jersey	JE	Morocco	MA
Jordan	JO	Mozambique	MZ
Kazakhstan	KZ	Myanmar	MM
Kenya	KE	Namibia	NA
Kiribati	KI	Nauru	NR
Korea, Democratic People's Republic Of	KP	Nepal	NP
Korea, Republic Of	KR	Netherlands	NL
Kuwait	KW	Netherlands Antilles	AN
		New Caledonia	NC

Country / Territory Code List

Country / Territory	Code	Country / Territory	Code
New Zealand	NZ	Sierra Leone	SL
Nicaragua	NI	Singapore	SG
Niger	NE	Slovakia	SK
Nigeria	NG	Slovenia	SI
Niue	NU	Solomon Islands	SB
Norfolk Island	NF	Somalia	SO
Northern Mariana Islands	MP	South Africa	ZA
Norway	NO	South Georgia & The South Sandwich Is.	GS
Oman	OM	Spain	ES
Pakistan	PK		
Palau	PW	Sri Lanka	LK
Palestinian Territory, Occupied	PS	Sudan	SD
Panama	PA	Suriname	SR
Papua New Guinea	PG	Svalbard And Jan Mayen	SJ
Paraguay	PY	Swaziland	SZ
Peru	PE	Sweden	SE
Philippines	PH	Switzerland	CH
Pitcairn	PN	Syrian Arab Republic	SY
Poland	PL	Taiwan	TW
Portugal	PT	Tajikistan	TJ
Puerto Rico	PR	Tanzania, United Republic Of	TZ
Qatar	QA	Thailand	TH
Reunion	RE	Timor-Leste	TL
Romania	RO	Togo	TG
Russian Federation	RU	Tokelau	TK
Rwanda	RW	Tonga	TO
Saint Barthélemy	BL	Trinidad And Tobago	TT
Saint Helena	SH	Tunisia	TN
Saint Kitts And Nevis	KN	Turkey	TR
Saint Lucia	LC	Turkmenistan	TM
Saint Martin	MF	Turks And Caicos Islands	TC
Saint Pierre And Miquelon	PM	Tuvalu	TV
Saint Vincent And The Grenadines	VC	Uganda	UG
Samoa	WS	Ukraine	UA
San Marino	SM	United Arab Emirates	AE
Sao Tome And Principe	ST	United Kingdom	GB
Saudi Arabia	SA	United States	US
Senegal	SN	United States Minor Outlying Is.	UM
Serbia	RS	Uruguay	UY
Seychelles	SC	Uzbekistan	UZ

Country / Territory Code List

Country / Territory	Code	Country / Territory	Code
Vanuatu	VU	Wallis And Futuna	WF
Venezuela	VE	Western Sahara	EH
Vietnam	VN	Yemen	YE
Virgin Islands, British	VG	Zambia	ZM
Virgin Islands, U.S.	VI	Zimbabwe	ZW