

INTERNATIONAL TRADE IN SERVICES SURVEY, 2008
(TRANSPORT SERVICES - OTHERS)
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 collected S\$30,000 from a resident company and S\$20,000 from a company in country A for carrying cargo from Singapore to Country A. Another S\$100,000 was received from a company in country B for freight charges from Singapore to country B. At the port in country A and country B, your ship incurred S\$5,000 and S\$8,000 for fuel and other supplies.

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

TRANSACTIONS WITH NON-RESIDENT CHECKLIST

Item Description	Code	Revenue/ Receipts	Expenses/ Payments
Fuel and Other Supplies	600	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Freight charges for carriage of goods exported from Singapore	752	<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 12 to 15.

REVENUE / RECEIPTS - DURING 2008

Country Code	Trading Partners	Please use item and country codes in Explanatory Notes		
		Item Code	Item Code	Item Code
		752		

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

AA	Country A	50		
BB	Country B	100		
Total value of all Trading Partners		150		

EXPENSES / PAYMENTS – DURING 2008

Country Code	Trading Partners	Please use item and country codes in Explanatory Notes		
		Item Code	Item Code	Item Code
		600		

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

AA	Country A	5		
BB	Country B	8		
Total value of all Trading Partners		13		

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.

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.

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 local telecommunication companies for overseas calls or connections.

Computer 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 customised 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).

Financial Services

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.

Insurance Services

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.

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.

Royalties

655 – 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.

Transport Related Services

007. Wages and Allowances paid to Non-Resident Crew

This refers to expenses paid to non-resident crew employed by your company. **Do not report** crew supplied by another agency on a contract basis. These are to be reported as agency fees (code 630).

050. Charter of ships and other watercraft with crew – Voyage/Space/Slot/Time

Voyage Charter is for a single journey and it may involve more than one port of call. The ship owner retains the responsibility for navigation, operation of the vessel and all expenses. Space/Slot Charter is an arrangement in which spaces or slots on the vessel are hired out. Time Charter: here the vessel is hired for a specific amount of time. The owner still manages the vessel but the charterer selects the ports of destination and controls the operation of the ship.

For receipts, report from both **resident** and **non-resident** charterers. For payments, report only **non-resident** owners in which you chartered the vessel

from. **Do not report** financial leases and vessel leased without crew (report in code 052)

062. Charter of aircraft with crew

This refers to the renting of aircraft with crew. For receipts, report from both **resident** and **non-resident** charterers. For payments, report only **non-resident** owners in which you chartered the aircraft from. **Do not report** financial leases and aircraft leased without crew (report in code 052)

064. Charter of land and rail vehicles with operator

This refers to the renting of land and rail vehicles with operator. For receipts, report from both **resident** and **non-resident** hirers. For payments, report only **non-resident** owners in which you chartered the land and rail vehicles from. **Do not report** financial leases and land and rail vehicles leased without operator (report in code 052)

600. Fuel and Other supplies

This refers to expenses paid to non-resident for water, fuel, provisions, in-flight meals consumed in overseas ports/airports. **Do not report** the purchases of spare parts for aircraft, vessels, land and rail vehicles.

605. Harbour and Airport Charges

This refers to expenses paid to non-resident for wharfage, dockage, berthing, pilotage and navigation fees and charges; tug and towing services, salvage fees and dues from port/harbour craft; and, aircraft landing, parking and aerobridge fees.

610. Repairs of Ships, Aircrafts and Other Transport Equipment

This refers to receipts and payments from/to non-resident for the repair of ships, aircrafts and other transportation equipment. **Do not report** the value of goods that have already been reported to Singapore's customs; computer repairs and maintenance (report in code 150).

615. Cargo Handling Charges and Other Port Services

This refers to services received from or paid to non-residents in the cargo, container and air-freight handling; lighterage, stevedoring; cargo or container surveying fees; maintenance and cleaning of transportation equipment. **Do not report** international freight charges at the ports (see code 752).

620. Warehousing and Logistic Services

This refers to services received from or paid to non-residents in warehousing and storage; repacking and grading; delivery and distribution services within ports' boundaries.

Logistics services comprise a range of services that are customised to the clients' requirement. Services such as repacking, sorting, grading, assembling of goods, stock management, freight forwarding, custom clearance, shipping documentation and logistic consultancy. This may include the purchasing of goods on behalf of the clients. In such cases, **do not report** the value of the goods purchased as these are usually recovered at cost. All other services are to be reported in total, this include the mark-up portion of the goods, if any.

622. Freight Forwarding Services

The procurement of cargo transportation on behalf of customers without assuming the role of a carrier. And, the provision of inland transportation. **Do not report** international freight charges at the ports (see code 752).

For Export Cargo

Revenue/receipts: Report the *net profit earned* from non-residents only. **Do not report** the total amount charged to the clients. The net profit earned is classified as commission.

Expenses/payments: Report the *actual amount paid to overseas agents* for the collection and/or delivery of the export cargo. This payment is classified as an agency fee.

For Import Cargo

Revenue/receipts: Fees received from non-resident agents for the collection and/or delivery of imported cargo to a resident client. The amount received from the non-resident agent is classified as an agency fee.

On the other hand, no payment was received from the agent but the resident client would make the payment to your company on receiving the goods. A portion of the amount will be kept as your service income while the rest remitted back to the non-resident agent. In this case, the amount kept by you is to be reported, as it would be classified either a commission or a fee received from the non-resident agent.

Do not report if the full amount paid by the resident client is for your service and none were remitted overseas.

630. Agency Fees, Commissions and Ship Management Fees

This refers to agency fees, commissions, brokerage fees, received from or paid to non-residents for the arrangement of passenger, freight transportation, charter of carriers, and any other form of intermediary in the transport-related industry. This includes ship management services.

752. Freight Charges for Carriage of Outward Cargo

This refers to freight charges received for exports of cargo from Singapore, transshipment cargo and cargo carried between overseas ports/airports. **Do not report** the imports of cargo.

Report total receipts of your company from both **residents** and **non-residents**. Allocate them according to country of destination of goods.

This code is **not applicable** to freight forwarding agents (see code 622).

760. Passenger Fares

This refers to receipts from or payments to a non-resident for the transportation of people in an aircraft, watercraft or train. It includes tickets, charges for excess baggage and other personal effects; and, onboard expenditure such as in-flight/on-board meals. **Do not report** cruise fares and bus (coach) fares.

765. Charges on carriage of mail

This refers to resident transport operators' charges for carriage of mails and parcels for foreign postal authorities and/or foreign courier operators. Payment for such services arises when Singapore Posts or local companies acquired the services of foreign transport operators for carriage of mails and parcels.

779. Crew Overseas Expenses

This refers only to overseas expenses of crew from the airline and the marine/shipping line. Identify the country in which the expenses incurred in, even if the amount was reimbursed to the crew member in Singapore. Expenses such as entertainment, accommodation, air tickets bought overseas, phone charges, etc. **Do not report** crew expenses in Singapore; and, air tickets or other prepaid expenses incurred in 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.

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## 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<br>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<br>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<br>Sandwich Is. | GS   |
| Oman                             | OM   |                                           |      |
| Pakistan                         | PK   | Spain                                     | ES   |
| 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

| <b>Country / Territory</b> | <b>Code</b> | <b>Country / Territory</b> | <b>Code</b> |
|----------------------------|-------------|----------------------------|-------------|
| 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          |