

**INTERNATIONAL TRADE IN SERVICES SURVEY, 2008  
(FINANCIAL AND INSURANCE SERVICES)  
EXPLANATORY NOTES**

<b>GENERAL INSTRUCTIONS</b>
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**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 a firm in country A provided your company legal services for S\$50,000. In addition, your company provided investment banking services amounting to S\$100,000 and S\$80,000 to your clients in country B and country C respectively.

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

### TRANSACTIONS WITH NON-RESIDENT CHECKLIST

Item Description	Code	Revenue/Receipts	Expenses/Payments
Investment Banking Services	351	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Legal Services	550	<input type="checkbox"/>	<input checked="" 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
		351		

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

BB	Country B	100		
CC	Country C	80		
<b>Total value of all Trading Partners</b>		180		

#### EXPENSES / PAYMENTS – DURING 2008

Country Code	Trading Partners	Please use item and country codes in Explanatory Notes		
		Item Code	Item Code	Item Code
		550		

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

AA	Country A	50		
<b>Total value of all Trading Partners</b>		50		

## 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 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.

## **Financial Services**

### **351. Investment Banking Services**

This refers to services with non-resident such as advising, arranging and underwriting of issuance, listing or placements of securities. Include advising and arranging of corporate restructuring, mergers and acquisitions, project finance, debt issuance, equity issuance, private placements, privatisation, re-capitalisation, and asset securitisation; underwriting and placement of debt and equity issuance; venture capital financing; and loan syndication. **Do not report** capital

gains/losses, remitted profits, interest, deposits, dividends; and value of fund transfer or loan issued; non-financial advisory services (see code 015).

### **352. Financial Management Services**

This refers to services with non-resident such as investment management and advice for individuals and institutions. Includes discretionary management of funds, management of collective investment schemes, advisory services provided for funds not under discretionary management, wealth management for high net worth individuals (excluding deposit-taking and trust services), management of distressed debt, private equity and venture capital management, investment research, provision of financial information, and financial planning. **Do not report** capital gains/losses, remitted profits, interest, deposits, dividends; and value of fund transfer or loan issued; consultancy for other services such as banking, computer services, etc. Include these under the specific service.

### **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**

**(Note: Not applicable for insurance companies, resident brokers/agents)**

### **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.

## **Insurance Services**

**(Note: For brokers/agents, report transactions with non-residents conducted on behalf of resident insurers for items 450 to 466.)**

### **450. Life Insurance**

This refers to resident insurers transactions with non-residents. For receipts, report gross premium receivable from non-residents. For payments, report gross claims payable to non-residents. **Do not report** reinsurance transaction (see code 465 and 466); agency fees and commissions, brokerage fees (see code 475).

### **455. General Insurance excluding Insurance on Cargo**

This refers to resident insurers transactions with non-residents. For receipts, report gross premium receivable from non-residents. For payments, report gross claims payable to non-residents. **Do not report** reinsurance transaction (see code 465 and 466); agency fees and commissions, brokerage fees (see code 475)

### **456. Insurance on Outward Cargo**

***(Note: Please report transactions with both residents and non-residents. For transactions with residents, report under “Singapore” in Section D)***

This refers to resident insurers transactions with both residents and non-residents and covers insurance on goods that are in the process of being exported. For receipts, report gross premium receivable. And for payments, report gross claims payable. **Do not report** reinsurance transaction (see code 465 and 466); agency fees and commissions, brokerage fees (see code 475).

### **460. Insurance on Transshipment and Other Types of Cargo**

***(Note: Please report transactions with both residents and non-residents. For transactions with residents, report under “Singapore” in Section D)***

This refers to resident insurers transactions with both residents and non-residents and covers insurance on goods that are on transshipment or traded on a merchanting basis. For receipts, report gross premium receivable. And for payments, report gross claims payable. **Do not report** reinsurance transaction (see code 465 and 466).

### **465. Inward Reinsurance**

This covers reinsurance for life and general (including cargo insurance, treaty insurance). For receipts, report reinsurance placed by non-resident insurers with your company. For payments, report gross claims payable to non-resident insurers for such reinsurance.

#### **466. Outward Reinsurance**

This covers reinsurance for life and general (including cargo insurance, treaty insurance). For receipts, report gross claims received from non-residents for such reinsurance. For payments, report reinsurance placed by your company to non-resident re-insurers.

#### **472. General Insurance excluding Insurance on cargo (for Resident Brokers/Agents only)**

For receipts, report gross claims receivable from non-resident insurers on behalf of residents. For payments, report gross premium payable to non-resident insurers on behalf of residents. **Do not report** agency fees and commissions, brokerage fees (see code 475).

#### **474. Insurance on Cargo (for Resident Brokers/Agents only)**

For receipts, report gross claims receivable from non-resident insurers on behalf of residents. For payments, report gross premium payable to non-resident insurers on behalf of residents. **Do not report** agency fees and commissions, brokerage fees (see code 475).

#### **475. Other Insurance-Related Charges**

This refers to agency fees and commissions; insurance/reinsurance brokerage fees, charges for risk survey. **Do not report** premium received and claims paid.

### **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. It is not to be confused with administrative and management services. **Do not report** administrative and management services (report in code 015).

## **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 (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.

## **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          |