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**DISCREPANCIES IN
BILATERAL TRADE STATISTICS:
THE CASE OF HONG KONG
AND SINGAPORE**

Singapore Department of Statistics
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DISCREPANCIES IN BILATERAL TRADE STATISTICS: THE CASE OF HONG KONG AND SINGAPORE

Introduction

1 For every bilateral trade flow, there are usually two sources of data: one from the exporting country, and the other from the importing country. Intuitively, the exports reported by an exporting country should “mirror” the imports reported by its trading partner. In reality, however, due to the way that trade statistics are recorded and reported, as well as many other methodological reasons, this is rarely the case. For example, Hong Kong’s trade statistics show that its exports to China amounted to US\$114 billion in 2004 while the corresponding Chinese statistics indicate that China imported only US\$11.8 billion from Hong Kong, a disparity of more than US\$100 billion.

2 This paper discusses the reasons for the occurrence of discrepancies in bilateral trade statistics, as well as makes comparisons of bilateral trade statistics reported by Hong Kong, Singapore and their key trading partners.

Reasons for the Differences in Reported Trade Statistics

3 The reasons for the differences in bilateral trade statistics are often inter-linked and difficult to isolate. They can be broadly grouped into the following categories :

- i Time lags
- ii Valuation
- iii Types of goods excluded from trade statistics
- iv Trade system
- v Extent of re-export trade

4 The first three factors usually contribute only minor differences to the bilateral trade statistics. However, the last two could potentially give rise to much larger differences.

Time Lags

5 Time lags in the recording of trade flows could potentially result in higher value recorded in the exporting country in one period and lower value in the subsequent period. For example, a shipment of US\$10 million left the US on 31 December 2004 and reached Singapore one week later. US trade statistics would record US\$10 million more exports in 2004 than the imports recorded by Singapore for the same period. However, for the subsequent year, US’ exports would be less by the same amount as compared to Singapore’s imports.

Valuation

6 Valuation includes factors like different exchange rates used in reporting and inclusion/exclusion of freight & insurance in value. In most countries, imports are valued usually at CIF (cost, insurance and freight) while exports are recorded at FOB (free on board). As a result, import value is usually higher than the export value by the value of freight and insurance. However, we could reconcile the differences if we make the necessary adjustment to remove freight and insurance value from the import data.

Types of Goods Excluded in Trade Statistics

7 Countries may exclude some of the goods traded when they report trade statistics. Examples of such goods are returned goods, goods of low value, vessels, emergency aid and military goods. If the two trading partners have different goods in their exclusion lists, it would contribute to the difference in reported trade statistics.

Trade System

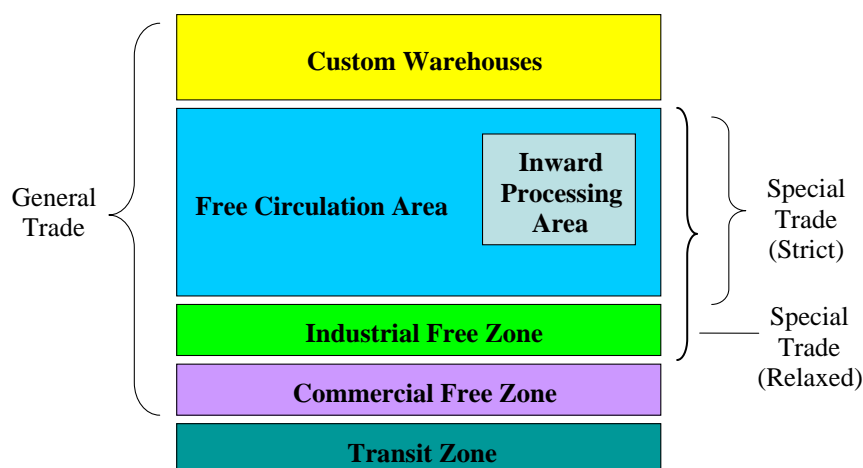
8 There are two trade systems commonly used to compile trade statistics: the *general trade system* and the *special trade system*.

9 The *general trade system* is one when the statistical territory of a country coincides with its economic territory. Consequently, under this system, imports include all goods entering the economic territory of a compiling country and exports include all goods leaving the economic territory of a compiling country.

10 The *special trade system* is in use when the statistical territory comprises only a particular part of the economic territory, e.g. the free circulation area (in which goods may be disposed of without customs restriction). Consequently, imports include all goods that cleared through customs for home use. It excludes areas outside the customs boundary. Some typical areas that are excluded are free trade zones and industrial free zones.

11 As illustrated in [Figure 1](#), the statistical territory in the general trade system is broader than in the special trade system, since it includes both warehouses, commercial and industrial free zones, whereas in the strict version of the special trade system, the statistical territory is limited to the free circulation area of the country. If two trading partners use different trade systems, a sizable difference in reported trade statistics could result particularly if the area outside the customs boundary is large.

FIGURE 1 ECONOMIC TERRITORY AS SEEN BY CUSTOMS LAW



Source: International Trade Centre UNCTAD/WTO, 2005

12 The general trade system is the preferred international standard. Around 57 per cent of the countries in the world use the general trade system while 49 per cent use the special trade system.¹ Table 1 shows some examples.

TABLE 1 COUNTRIES UNDER THE GENERAL AND SPECIAL TRADE SYSTEMS

General Trade System	Special Trade System
Singapore	Thailand
Hong Kong, China	Chile
China	Brunei Darussalam
Malaysia	Italy
Indonesia (exports)	Indonesia (imports)
Australia	France
Canada	Denmark
United States	Spain
United Kingdom	Portugal
Germany (non-EC trade)	Germany (EC trade)

Source: United Nations Statistics Division

¹ There are overlaps between the two groups. Some countries using the general trade system, such as the US, the UK and Australia, also make available trade data under the special trade system. In addition, a few other countries also apply different systems to different segments of trade. For instance, Indonesia uses the general trade system for exports and the special trade system for imports, while Germany employs the general trade system only in trade with non-European Community countries. [Source: International Merchandise Trade Statistics National Compilation and Reporting Practices, United Nations Statistics Division, 2003]

Extent of Re-Export Trade

13 Exports of any country comprise both domestic exports and re-exports. Domestic exports refer to exports whose country of origin is the reporting country while re-exports are exports whose country of origin is not the reporting country. Exports are recorded according to countries of destination. On the other hand, imports are recorded according to countries of origin.

14 This way of recording creates asymmetry in reported trade statistics. For example, when Hong Kong re-exports US\$5 million of goods whose country of origin is Malaysia to China, China would record this trade flow as imports from Malaysia and not imports from Hong Kong [Figure 2]. Hong Kong, on the other hand, would record this flow as part of its re-exports to China. This would give rise to a very large difference in reported trade statistics by Hong Kong and China as Hong Kong's re-export trade is substantial.

FIGURE 2 AN EXAMPLE OF FLOW OF GOODS BETWEEN THREE ECONOMIES



15 Similarly, if a country imports via a third country instead of directly from its trading partner, its reported imports would be higher than the reported exports by its trading partner. For example, when China imports US\$5 million of goods from Malaysia via Hong Kong, China would record this trade flow as imports from Malaysia but Malaysia would record this flows as exports to Hong Kong and not China. In this instance, China would record a US\$5 million increase in its trade with Malaysia but Malaysia would not record any change in its trade with China.

BOX ITEM: WHAT'S THE DIFFERENCE BETWEEN RE-EXPORTS AND TRANSHIPMENT?

Re-exports refer to foreign goods exported from any part of the economic territory of a country in the same state as previously imported. The term goods "in the same state" includes good which underwent processing that did not change their origin, such as re-packaging, splitting into lots, sorting or grading, marking and the like. [UNSD/UNESCAP, 2003]

Transshipment means the customs procedure under which goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs office which is the office of both importation and exportation. Goods admitted to transshipment shall not be subject to the payment of duties and taxes, provided the conditions laid down by the Customs are complied with. [Kyoto Convention, World Customs Organization, 2000]

As an example, a container offloaded from one ship at PSA Corp's container terminal in Singapore (intermediate country) and then loaded onto another ship a few hours later destined for another country will qualify as transshipment but not re-exports. Transshipment data is not included in trade statistics.

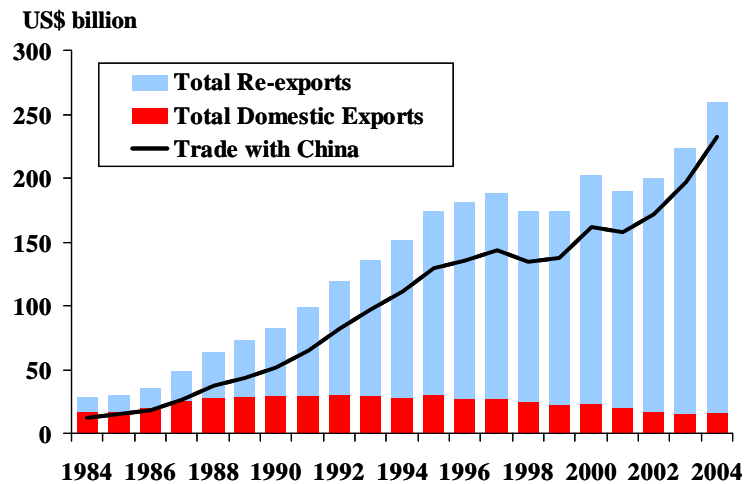
Trade Statistics Discrepancies between Hong Kong, Singapore and their Trading Partners

16 Hong Kong and Singapore are two of the most important trading and transport hubs in Asia. Traders in these economies are specialists in matching buyers and sellers in various markets. They import merchandise and export them to other countries. Consequently, Hong Kong and Singapore intermediate a large portion of intra-regional and inter-regional trade in Asia. In 2004, the share of re-exports in total exports was 46 per cent for Singapore and an astounding 94 per cent for Hong Kong. The strength of the re-exports trade in Hong Kong and Singapore, however, has amplified the discrepancies between Hong Kong's and Singapore's trade statistics and those of their trading partners.

Hong Kong : Gateway for China's Trade with the World

17 Located along the south-eastern coast of China, Hong Kong is a major gateway for China's trade with the world. China is Hong Kong's largest exports market and its largest source of imports. International trading activities in Hong Kong concentrate on re-exporting goods from China to the rest of the world and vice-versa. Over the years, as Hong Kong's trade links with China strengthen, so has the intensity of re-exports trade in Hong Kong [Figure 3]. Correspondingly, Hong Kong's exports to its trading partners have exceptionally high re-exports content [Table 2].

FIGURE 3 HONG KONG'S DOMESTIC EXPORTS AND RE-EXPORTS



Source: Census and Statistics Department, Hong Kong SAR

TABLE 2 RE-EXPORTS TO TOTAL EXPORTS RATIO OF HONG KONG, 2004

Rank	Market	Total Exports	Re-Exports	Ratio of Re-Exports to Total Exports
		US\$ Million	US\$ Million	Per Cent
1	Israel	871	857	98.4
2	Finland	908	881	97.1
3	Japan	13,918	13,457	96.7
4	China	114,394	109,466	95.7
5	United Arab Emirates	1,985	1,898	95.6
6	Australia	3,264	3,097	94.9
7	Macau	1,248	1,178	94.4
8	Indonesia	1,109	1,045	94.3
9	Canada	3,150	2,891	91.8
10	Singapore	5,692	5,198	91.3
11	Malaysia	2,332	2,106	90.3
12	India	2,299	2,059	89.6
13	EU25	37,447	33,456	89.3
14	Philippines	2,524	2,248	89.1
15	Taiwan	6,433	5,710	88.7
	Others	68,189	60,229	88.3

Source: World Trade Atlas

18 As highlighted earlier, imports are attributed to countries of origin, not the re-exports intermediary. Hence, when goods are re-exported from China to the US through Hong Kong, the US would record these trade flows as imports from China rather than Hong Kong. Hong Kong, however, would record the same trade flows as its re-exports to the US. This system of accounting for trade flows consequently leads to very large discrepancies in exports reported by Hong Kong and imports recorded by its trading partners. Table 3 shows that Hong Kong reports much higher level of exports to the US than the US imports data suggests. The discrepancy is most apparent in the case of Hong Kong's

exports to China. It can also be seen that the higher Hong Kong's re-exports are to these countries, the larger the trade data discrepancy would be.

TABLE 3 HONG KONG'S EXPORTS TO SELECTED COUNTRIES, 2004

	Hong Kong Source	Source of Importing Country	Discrepancy	Hong Kong's Re-exports
US\$ Million				
China	114,394	11,800	-102,593	109,466
US	43,889	9,782	-34,107	38,925
Japan	13,918	1,624	-12,294	13,457
UK	9,616	10,787	1,171	7,408
Germany	8,082	2,473	-5,610	7,443
Singapore	5,692	3,652	-2,040	5,198
Netherlands	4,259	2,282	-1,977	3,923
France	3,415	457	-2,959	3,206
Australia	3,264	1,032	-2,232	3,097
Thailand	3,029	1,332	-1,697	2,683
Malaysia	2,332	2,858	526	2,106
Indonesia	1,109	267	-842	1,045

Source: IMF Direction of Trade Statistics and World Trade Atlas

19 The discrepancies between Hong Kong's imports and exports reported by its trading partners are generally smaller than those for Hong Kong's exports [Table 4]. This is because the exports by most countries to Hong Kong are domestic exports. One exception, however, is Singapore. Almost half of Singapore's exports to Hong Kong consist of re-exports, which Hong Kong would register as imports from the originating country rather than Singapore. This explains why Singapore-Hong Kong bilateral trade data discrepancies are larger for Hong Kong's imports from Singapore than Hong Kong's exports to Singapore.

TABLE 4 HONG KONG'S IMPORTS FROM SELECTED COUNTRIES, 2004

	Hong Kong Source	Source of Exporting Country	Discrepancy
US\$ Million			
China	114,397	100,878	-13,519
Japan	34,705	35,414	710
US	12,719	15,809	3,090
Singapore	9,691	17,647	7,956
Malaysia	7,551	7,549	-2
Germany	5,600	5,024	-576
Thailand	5,146	4,941	-205
UK	4,207	4,847	640
France	2,642	2,698	56
Australia	2,041	1,987	-54
Indonesia	1,932	1,387	-544
Netherlands	939	1,167	227

Source: IMF Direction of Trade Statistics and World Trade Atlas

Singapore : Re-Export Hub for Southeast Asia

20 Situated in the middle of major shipping routes, Singapore started as an entrepot port and has evolved into a re-export hub over the years. Re-export activities have kept pace with the development of manufacturing activities in Singapore, and re-exports continue to be an important component of Singapore's exports, taking up 46 per cent of Singapore's total exports in 2004. Most of the re-exports is related to the regional economies: re-exports to Southeast Asia and Northeast Asia accounted for 39 per cent and 31 per cent of total re-exports respectively.

21 Compared with Hong Kong, re-exports have a smaller share of total exports in Singapore. In line with this, the re-exports to total exports ratios of Singapore's bilateral trade flows are lower than those of Hong Kong's. Nevertheless, the ratio could still be as high as 70-84 per cent in the case of Singapore's exports to Nigeria and Brunei Darussalam [Table 5].

TABLE 5 RE-EXPORTS TO TOTAL EXPORTS RATIO OF SINGAPORE, 2004

Rank	Market	Total Exports	Re-Exports	Ratio of Re-Exports to Total Exports
		US\$ Million		Per Cent
1	Nigeria	170	143	84.3
2	Brunei Darussalam	488	343	70.3
3	United Arab Emirates	1,900	1,240	65.2
4	Turkey	223	139	62.4
5	Malaysia	27,257	16,906	62.0
6	Korea, Republic of	7,384	4,478	60.6
7	South Africa	475	286	60.2
8	Iran	534	314	58.8
9	Indonesia	19,014	10,910	57.4
10	Iraq	0.7	0.4	55.7
11	Egypt	129	71	55.2
12	Pakistan	557	307	55.1
13	Russia	374	206	55.1
14	Sri Lanka	592	323	54.6
15	India	4,171	2,247	53.9
	Others	135,285	54,031	39.9

Source: IE Singapore

22 Table 6 shows the discrepancies between Singapore's exports to key trading partners and the corresponding imports reported by these partners. The gaps are the widest for Indonesia and Malaysia. These are followed by the US,

Japan and Thailand. A key reason for these gaps is the extent of Singapore's re-exports trade with these trading partners – this is similar to the case for Hong Kong and its trading partners.

TABLE 6 SINGAPORE'S EXPORTS TO SELECTED COUNTRIES, 2004

	Singapore Source	Source of Importing Country	Discrepancy	Singapore's Re-exports
	US\$ Million			
Malaysia	27,257	11,705	-15,553	16,906
US	22,186	15,595	-6,591	8,606
Indonesia	19,014	6,083	-12,931	10,910
Hong Kong, China	17,634	14,263	-3,372	8,139
China	15,365	13,997	-1,369	6,970
Japan	11,556	6,283	-5,273	4,366
Thailand	7,737	4,161	-3,576	4,075
Australia	6,607	4,992	-1,615	2,494
UK	6,299	6,333	34	1,133
Germany	6,233	5,472	-761	2,861
Netherlands	5,438	4,662	-776	2,032
France	2,370	2,297	-73	522

Source: IMF Direction of Trade Statistics and IE Singapore

23 For trade flows from partner countries to Singapore, the reported import data by Singapore are generally higher than the reported export data by the partners [Table 7]. This should not be surprising because imports data are usually marked up with insurance and freight costs, as explained earlier. Imports by Singapore via third country may also explain a portion of these discrepancies.

TABLE 7 SINGAPORE'S IMPORTS FROM SELECTED COUNTRIES, 2004

	Singapore Source	Source of Exporting Country	Discrepancy
	US\$ Million		
Malaysia	24,967	18,994	-5,973
US	20,454	19,601	-853
Japan	19,089	17,976	-1,114
China	16,185	12,687	-3,497
Indonesia	9,728	6,001	-3,727
Thailand	6,703	7,014	311
Germany	5,678	5,022	-657
France	4,157	3,548	-609
Hong Kong, China	3,651	5,596	1,945
UK	3,140	3,148	8
Australia	2,298	2,369	71
Netherlands	1,643	1,757	114

Source: IMF Direction of Trade Statistics and IE Singapore

Conclusion

24 Discrepancies in bilateral trade statistics are the norm rather than the exception. The differences can be attributed to contributing factors such as time lags and valuation, or more complex conceptual differences like trade system and asymmetry in the recording and reporting of trade flows. As described above, these differences would be larger in the presence of re-exports trade. This explains the large discrepancies between the trade statistics of major trading hubs such as Hong Kong and Singapore and those of their trading partners.

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