



<p>SSIC: _____</p> <p>Attn: _____</p> <p>Name of Establishment: _____</p> <p>Survey Ref No: _____</p> <p><i>Please delete and insert the correct particulars for updating</i></p>	<p>FORM QIS - LEAD Q1 2019</p> <p>CONFIDENTIAL</p> <p>Date: _____</p> <p>UEN: _____</p> <div style="border: 1px solid black; padding: 5px;"> <p>For Official Use :</p> <p>C: S_DEQ S_NL S_DIA S_TOPUP</p> </div>
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**Quarterly International Investment Survey
First Quarter 2019**

Purpose of Survey

This survey collects information on foreign assets and liabilities of companies and other entities incorporated or registered in Singapore for the **1st** Quarter of year 2019. The aggregated data are used as inputs for the compilation of the International Investment Position (IIP) and Balance of Payment (BOP). The survey findings are available on our website at <https://www.singstat.gov.sg/investment>

Confidentiality

You are required to complete this survey under the Statistics Act (Chapter 317). Your completed return will be kept in confidence in accordance with the Statistics Act. A copy of the Statistics Act is available on our website at <https://www.singstat.gov.sg/about-us/statistics-act>

Due Date and Modes of Submission

We would be grateful if you could return the completed questionnaire by _____ to our department in the pre-addressed envelope or fax by the stated date.

Assistance

If you have any questions pertaining to the survey, or need assistance in completing the questionnaire, please contact the officers-in-charge at Business Statistics Division: (operating hours are: Monday to Friday, 8.30am to 5.00pm)

Officer 1: _____	Officer 2: _____
Tel: _____	Tel: _____
Fax: _____	
Email: _____	

You may also refer to our website for a list of frequently asked questions at <https://www.singstat.gov.sg/business-surveys-faqs>

Thank you for your cooperation.

Wong Wee Kim
Chief Statistician
Singapore

SECTION A1: REPORTING INSTRUCTIONS

Reference Period and Positions

The opening and closing positions for **Q1 2019** is:

Opening Position	Closing Position
1 Jan 2019	31 Mar 2019

Reporting Currency

Please indicate the currency you are reporting:

Reporting Currency :

Please indicate the closest positions that you are reporting:

Opening :
Closing :

(MMYYYY)

Please report the data in the **nearest Thousand Dollars (\$ ' 000)**

SECTION A2: TYPES OF SUB-FORMS TO BE COMPLETED

NON-RESIDENTS (NR)

Non-residents refer to:

- Persons whose main centre of economic interest is not in Singapore or whose residence in Singapore do not exceed one year
- Companies and other entities whose permanent or registered address is outside Singapore.
- Overseas branches, subsidiaries, associates or other affiliates of Singapore-registered companies or institutions.

Please note that branches or subsidiaries of foreign companies located within Singapore are not considered as non-residents

TRANSACTIONS WITH NON-RESIDENTS

Please tick the appropriate boxes regarding your transactions with **Non-Residents** to determine the relevant questions that you need to complete:

Does your enterprise have any of the following as at end of the reporting period?	YES	if yes, please fill in :		
		SUB FORM	SECTION	QUESTION
<u>Liabilities held by Non-Residents</u>				
(a) Non-Resident immediate / intermediate / ultimate holding company or companies	<input type="checkbox"/>	L	B	1
(b) financial payables (excluding derivatives) with Non-Residents (excluding subsidiaries, associates and branches)	<input type="checkbox"/>		C	2 - 3
<u>Equity held on Non-Residents</u>				
(a) equity in overseas branches; and / or		E	D	4
(b) equity (quoted and unquoted) in overseas affiliates of which the effective interest is <u>less than 10%</u> ; (excluding those: - managed by local fund managers, nominee or custodians - securities issued by companies located overseas and traded on Singapore Stock Exchange (SGX)); and / or	<input type="checkbox"/>			5
(c) equity, financial receivables and/or payables (excluding derivatives) in overseas subsidiaries, associates and branches of which the effective interest is <u>10% and more</u> ;				6
<u>Assets held on Non-Residents</u>				
financial receivables (excluding derivatives) with Non-Residents (excluding subsidiaries, associates and branches)	<input type="checkbox"/>	A	E	7 - 8
<u>Derivatives with Non-Residents</u>				
derivatives contracts with Non-Residents	<input type="checkbox"/>	D	F	9

Please read the following before you proceed:

- please refer to the explanatory notes for more references on the definitions and treatments of the reporting items.
- leave boxes blank if you do not have any data to enter.
- **if the spaces provided are insufficient, please include the rest of the details in a separate sheet.**

SECTION B: YOUR ENTERPRISE'S EQUITY

1a. For enterprise incorporated or registered in Singapore: Please report the following data pertaining to your enterprise.

Total Reserves		Net Profit / (Loss) after taxation ¹	Dividends Declared
Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	for Q1 2019	for Q1 2019
\$ '000	\$ '000	\$ '000	\$ '000

1b. For branches belonging to overseas company: Please report the following data pertaining to your branch.

Equity section of the Balance Sheet	Net Profit / (Loss) after taxation ¹
Closing Position as at 31 Mar 2019	for Q1 2019
\$ '000	\$ '000

¹ **Net Profit / (Loss) after taxation** This refers to net profit / loss after taxation before exceptional items.
 Exceptional items include :
 - Unrealised gains and losses from revaluation of fixed assets, investments and liabilities
 - Realised gains and losses from disposal of assets or liabilities
 - Gains and losses arising from valuation changes
 - Foreign exchange gains and losses
 - Goodwill amortised
 - Provisions for bad or doubtful debts

SECTION C: LIABILITIES (EXCLUDING DERIVATIVES) WITH NON-RESIDENTS

Please insert additional rows if you have more than 5 records to report for each table.

2a. Total payables (excluding trade payables, derivatives & securities listed in SGX) with your:

- Non-Resident **Direct Investors** * [Type of NR: **H**]
- Non-Resident **Related Enterprises** [Type of NR: **R**]

Click for more info on the following:

- [1. Types of Non-Residents](#)
- [2. Definitions of data items in Q2a](#)

* Please include non-voting preference shares held by Non-Resident Direct Investors where applicable

Type of NR	Country Description	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions ² for Q1 2019	Interest Expenses for Q1 2019
		\$ '000	\$ '000	\$ '000	\$ '000

2b. Trade payables with your:

- Non-Resident **Direct Investors** [Type of NR: **H**]
- Non-Resident **Related Enterprises** [Type of NR: **R**]

Click for more info on the following:

- [1. Types of Non-Residents](#)
- [2. Definitions of data items in Q2b](#)

Type of NR	Country Description	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions ² for Q1 2019	Interest Expenses for Q1 2019
		\$ '000	\$ '000	\$ '000	\$ '000

² **Net Transactions** This refers to the net changes of increase less decrease of your enterprise's liabilities with non-residents.

This excludes other valuation changes such as:
 - Market Prices Changes (changes in the value of liabilities due to changes in market price)
 - Exchange rate variation (changes in value of liabilities due to changes in exchange rate)
 - liabilities being written off

For detailed explanations on the various types of Non-Residents, please refer to Page 14 of the Explanatory Notes.
 For detailed definitions and treatments on the various data items, please refer to Page 16 of the Explanatory Notes.

Other Non-Resident Counterparties This refers to all other non-resident counterparties excluding your:

- Non-Resident Direct Investors
- Non-Resident Subsidiaries and Associates
- Non-Resident Related Enterprises

Click for more info on the following:

- [1. Types of Non-Residents](#)
- [2. Definitions of data items in Q3a](#)

3. Total liabilities and payables (excluding derivatives) held by your **Other Non-Resident Counterparties**, which consist of:

- (a) Debt securities of your enterprise held by **other non-resident counterparties**

Type of DL	Original Maturity	Country Description	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions ² for Q1 2019	Interest Expenses for Q1 2019
			\$ '000	\$ '000	\$ '000	\$ '000
DT						
DT						
DT						
DT						
DT						

- (b) Other liabilities and payables excluding debt securities (as reported above) of your enterprise held by **other non-resident counterparties**

Please note for trade payables (TR) with other non-resident counterparties,
 - Country breakdown is not required
 - You can aggregate all trade payables with other non-resident counterparties and report it as one transaction under country code OT (others), which has been pre-printed in question 3b.

Click for more info on the following:

- [1. Types of Non-Residents](#)
- [2. Definitions of data items in Q3b](#)

Type of DL	Original Maturity	Country Description	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions ² for Q1 2019	Interest Expenses for Q1 2019
			\$ '000	\$ '000	\$ '000	\$ '000
TR	NA	OTHERS				

TYPES OF LIABILITIES & PAYABLES (DL) AND TERMS OF ORIGINAL MATURITY

For question 3a:

Liabilities and Payables (DL) and Original Maturity	Code for Types of DL	Code for Original Maturity
Debt securities (with original maturity of 1 year or less)	DT	S
Debt securities (with original maturity of more than 1 year)	DT	L

For question 3b:

Liabilities and Payables (DL) and Original Maturity	Code for Types of DL	Code for Original Maturity
Trade payables	TR	NA
Bank loans (with original maturity of 1 year or less)	BL	S
Bank loans (with original maturity of more than 1 year)	BL	L
Other loans (with original maturity of 1 year or less)	LN	S
Other loans (with original maturity of more than 1 year)	LN	L
Other amounts payable (with original maturity of 1 year or less)	AP	S
Other amounts payable (with original maturity of more than 1 year)	AP	L

² Net Transactions

This refers to the net changes of increase less decrease of your enterprise's liabilities with non-residents.

This excludes other valuation changes such as:

- Market Prices Changes (changes in the value of liabilities due to changes in market price)
- Exchange rate variation (changes in value of liabilities due to changes in exchange rate)
- liabilities being written off

For detailed explanations on the various types of Non-Residents, please refer to Page 14 of the Explanatory Notes.

For detailed definitions and treatments on the various data items, please refer to Page 16 of the Explanatory Notes.

SECTION D: EQUITY HELD IN NON-RESIDENT ENTERPRISES

Please insert additional rows if you have more than 5 records to report for each table.

4. Equity in overseas branches

Number of Branches	Country Description	Principal Activities (if different from your enterprise)	* Amount due from Overseas Branches	Amount due to Overseas Branches	Net Profit / (Loss) after taxation for Q1 2019
			Closing Position as at 31 Mar 2019		
			\$ '000		

* includes Head Office Accounts of Overseas Branches

5. Equity securities (quoted and unquoted) on **other** non-resident **counterparties** (with **less than 10%** effective interest)

Please exclude :

- investment managed by local fund managers, nominee or custodians
- securities issued by companies located overseas and traded on Singapore Stock Exchange (SGX)

Country Description	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions ³ for Q1 2019	Dividend Income for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000

³ Net Transactions

This refers to the net changes of increase less decrease of your enterprise's assets with non-residents.

This excludes other valuation changes such as:

- Market Prices Changes (changes in the value of assets due to changes in market price)
- Exchange rate variation (changes in value of assets due to changes in exchange rate)
- receivables being written off

For detailed explanations on the various types of Non-Residents, please refer to Page 14 of the Explanatory Notes.

For detailed definitions and treatments on the various data items, please refer to Page 16 of the Explanatory Notes.

EQUITY HELD IN NON-RESIDENT DIRECT AND INDIRECT ENTERPRISES

SUB-FORM E (CONT'D)

Please insert additional rows if you have more than 5 records to report for each table.

Click for more info on the following:

- 1. Relationships with Non-Residents
- 2. Definitions of data items in Q6

6a. Direct Investment in Non-Resident Subsidiaries and Associates

(1)(a) Information of Non-Resident Direct Subsidiaries and Associates

Tier	Name of Overseas Subsidiaries and Associates	Principal Activities (if newly acquired)
1		

Country Description	Area Description [#]
	<small>[#] if it is domiciled in Malaysia (Johor), China, Batam or Bintan</small>

(b) Equity on Non-Resident Direct Subsidiaries and Associates

Reporting Currency [^]	Effective Interest	Total Share Capital	Total Reserves	Net Profit / (Loss) after taxation	Dividends Declared
	As at 31 Mar 2019	Closing Position as at 31 Mar 2019	Closing Position as at 31 Mar 2019	for Q1 2019	for Q1 2019
	%	\$ '000	\$ '000	\$ '000	\$ '000

[^] if it is different from the reporting currency in page 2

(c) Liabilities and Assets with your Non-Resident Direct Subsidiaries or Associates ⁺

⁺ please follow the reporting currency in Page 2

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Expenses for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (i) Amount due to Overseas Affiliate (excluding trade payables)				
- (ii) Trade payables due to Overseas Affiliate				

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Income for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (iii) Amount due from Overseas Affiliate (excluding trade receivables)				
- (iv) Trade receivables due from Overseas Affiliate				

(2)(a) Information of Non-Resident Direct Subsidiaries and Associates

Tier	Name of Overseas Subsidiaries and Associates	Principal Activities (if newly acquired)
1		

Country Description	Area Description [#]
	<small>[#] if it is domiciled in Malaysia (Johor), China, Batam or Bintan</small>

(b) Equity on Non-Resident Direct Subsidiaries and Associates

Reporting Currency [^]	Effective Interest	Total Share Capital	Total Reserves	Net Profit / (Loss) after taxation	Dividends Declared
	As at 31 Mar 2019	Closing Position as at 31 Mar 2019	Closing Position as at 31 Mar 2019	for Q1 2019	for Q1 2019
	%	\$ '000	\$ '000	\$ '000	\$ '000

[^] if it is different from the reporting currency in page 2

(c) Liabilities and Assets with your Non-Resident Direct Subsidiaries or Associates ⁺

⁺ please follow the reporting currency in Page 2

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Expenses for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (i) Amount due to Overseas Affiliate (excluding trade payables)				
- (ii) Trade payables due to Overseas Affiliate				

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Income for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (iii) Amount due from Overseas Affiliate (excluding trade receivables)				
- (iv) Trade receivables due from Overseas Affiliate				

For detailed explanations on the various types of Non-Residents, please refer to Page 14 of the Explanatory Notes.
For detailed definitions and treatments on the various data items, please refer to Page 16 of the Explanatory Notes.

(3)(a) Information of Non-Resident Direct Subsidiaries and Associates

Tier	Name of Overseas Subsidiaries and Associates	Principal Activities (if newly acquired)
1		

Country Description	Area Description [#]

[#] if it is domiciled in Malaysia (Johor), China, Batam or Bintan

(b) Equity on Non-Resident Direct Subsidiaries and Associates

Reporting Currency [^]	Effective Interest	Total Share Capital	Total Reserves	Net Profit / (Loss) after taxation	Dividends Declared
	As at 31 Mar 2019	Closing Position as at 31 Mar 2019	Closing Position as at 31 Mar 2019	for Q1 2019	for Q1 2019
	%	\$ '000	\$ '000	\$ '000	\$ '000

[^] if it is different from the reporting currency in page 2

(c) Liabilities and Assets with your Non-Resident Direct Subsidiaries or Associates ⁺

⁺ please follow the reporting currency in Page 2

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Expenses for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (i) Amount due to Overseas Affiliate (excluding trade payables)				
- (ii) Trade payables due to Overseas Affiliate				

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Income for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (iii) Amount due from Overseas Affiliate (excluding trade receivables)				
- (iv) Trade receivables due from Overseas Affiliate				

(4)(a) Information of Non-Resident Direct Subsidiaries and Associates

Tier	Name of Overseas Subsidiaries and Associates	Principal Activities (if newly acquired)
1		

Country Description	Area Description [#]

[#] if it is domiciled in Malaysia (Johor), China, Batam or Bintan

(b) Equity on Non-Resident Direct Subsidiaries and Associates

Reporting Currency [^]	Effective Interest	Total Share Capital	Total Reserves	Net Profit / (Loss) after taxation	Dividends Declared
	As at 31 Mar 2019	Closing Position as at 31 Mar 2019	Closing Position as at 31 Mar 2019	for Q1 2019	for Q1 2019
	%	\$ '000	\$ '000	\$ '000	\$ '000

[^] if it is different from the reporting currency in page 2

(c) Liabilities and Assets with your Non-Resident Direct Subsidiaries or Associates ⁺

⁺ please follow the reporting currency in Page 2

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Expenses for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (i) Amount due to Overseas Affiliate (excluding trade payables)				
- (ii) Trade payables due to Overseas Affiliate				

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Income for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (iii) Amount due from Overseas Affiliate (excluding trade receivables)				
- (iv) Trade receivables due from Overseas Affiliate				

For detailed explanations on the various types of Non-Residents, please refer to Page 14 of the Explanatory Notes.
For detailed definitions and treatments on the various data items, please refer to Page 16 of the Explanatory Notes.

Click for more info on the following:

1. Relationships with Non-Residents
2. Definitions of data Items in Q6

6b. **Indirect** Investment in Non-Resident Subsidiaries and Associates (Tier 2 and beyond)

(1)(a) Information of Non-Resident Indirect Subsidiaries and Associates

Tier	Name of Overseas Subsidiaries and Associates (please indicate the immediate holding company of the affiliate next to its name.)

Principal Activities (if newly acquired)	Country Description	Area Description [#]

[#] if it is domiciled in Malaysia (Johor), China, Batam or Bintan

(b) Equity on Non-Resident Indirect Subsidiaries and Associates

Reporting Currency [^]	Effective Interest	Total Reserves	Net Profit / (Loss) after taxation	Dividends Declared
	As at 31 Mar 2019	Closing Position as at 31 Mar 2019	for Q1 2019	for Q1 2019
	%	\$ '000	\$ '000	\$ '000

[^] if it is different from the reporting currency in page 2

(c) Liabilities and Assets with your Non-Resident Indirect Subsidiaries or Associates ⁺

⁺ please follow the reporting currency in Page 2

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Expenses for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (i) Amount due to Overseas Affiliate (excluding trade payables)				
- (ii) Trade payables due to Overseas Affiliate				
	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Income for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (iii) Amount due from Overseas Affiliate (excluding trade receivables)				
- (iv) Trade receivables due from Overseas Affiliate				

(2)(a) Information of Non-Resident Indirect Subsidiaries and Associates

Tier	Name of Overseas Subsidiaries and Associates (please indicate the immediate holding company of the affiliate next to its name.)

Principal Activities (if newly acquired)	Country Description	Area Description [#]

[#] if it is domiciled in Malaysia (Johor), China, Batam or Bintan

(b) Equity on Non-Resident Indirect Subsidiaries and Associates

Reporting Currency [^]	Effective Interest	Total Reserves	Net Profit / (Loss) after taxation	Dividends Declared
	As at 31 Mar 2019	Closing Position as at 31 Mar 2019	for Q1 2019	for Q1 2019
	%	\$ '000	\$ '000	\$ '000

[^] if it is different from the reporting currency in page 2

(c) Liabilities and Assets with your Non-Resident Indirect Subsidiaries or Associates ⁺

⁺ please follow the reporting currency in Page 2

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Expenses for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (i) Amount due to Overseas Affiliate (excluding trade payables)				
- (ii) Trade payables due to Overseas Affiliate				
	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Income for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (iii) Amount due from Overseas Affiliate (excluding trade receivables)				
- (iv) Trade receivables due from Overseas Affiliate				

For detailed explanations on the various types of Non-Residents, please refer to Page 14 of the Explanatory Notes.
For detailed definitions and treatments on the various data items, please refer to Page 16 of the Explanatory Notes.

(3)(a) Information of Non-Resident Indirect Subsidiaries and Associates

Tier	Name of Overseas Subsidiaries and Associates (please indicate the immediate holding company of the affiliate next to its name.)

Principal Activities (if newly acquired)	Country Description	Area Description [#]

[#] if it is domiciled in Malaysia (Johor), China, Batam or Bintan

(b) Equity on Non-Resident Indirect Subsidiaries and Associates

Reporting Currency [^]	Effective Interest	Total Reserves	Net Profit / (Loss) after taxation	Dividends Declared
	As at 31 Mar 2019	Closing Position as at 31 Mar 2019	for Q1 2019	for Q1 2019
	%	\$ '000	\$ '000	\$ '000

[^] if it is different from the reporting currency in page 2

(c) Liabilities and Assets with your Non-Resident Indirect Subsidiaries or Associates ⁺

⁺ please follow the reporting currency in Page 2

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Expenses for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (i) Amount due to Overseas Affiliate (excluding trade payables)				
- (ii) Trade payables due to Overseas Affiliate				

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Income for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (iii) Amount due from Overseas Affiliate (excluding trade receivables)				
- (iv) Trade receivables due from Overseas Affiliate				

(4)(a) Information of Non-Resident Indirect Subsidiaries and Associates

Tier	Name of Overseas Subsidiaries and Associates (please indicate the immediate holding company of the affiliate next to its name.)

Principal Activities (if newly acquired)	Country Description	Area Description [#]

[#] if it is domiciled in Malaysia (Johor), China, Batam or Bintan

(b) Equity on Non-Resident Indirect Subsidiaries and Associates

Reporting Currency [^]	Effective Interest	Total Reserves	Net Profit / (Loss) after taxation	Dividends Declared
	As at 31 Mar 2019	Closing Position as at 31 Mar 2019	for Q1 2019	for Q1 2019
	%	\$ '000	\$ '000	\$ '000

[^] if it is different from the reporting currency in page 2

(c) Liabilities and Assets with your Non-Resident Indirect Subsidiaries or Associates ⁺

⁺ please follow the reporting currency in Page 2

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Expenses for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (i) Amount due to Overseas Affiliate (excluding trade payables)				
- (ii) Trade payables due to Overseas Affiliate				

	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions for Q1 2019	Interest Income for Q1 2019
	\$ '000	\$ '000	\$ '000	\$ '000
- (iii) Amount due from Overseas Affiliate (excluding trade receivables)				
- (iv) Trade receivables due from Overseas Affiliate				

For detailed explanations on the various types of Non-Residents, please refer to Page 14 of the Explanatory Notes.
For detailed definitions and treatments on the various data items, please refer to Page 16 of the Explanatory Notes.

SECTION E: ASSETS (EXCLUDING DERIVATIVES) WITH NON-RESIDENTS

Please insert additional rows if you have more than 5 records to report for each table.

7a. Total receivables (excluding trade receivables, derivatives & securities listed in SGX) with your:

- Non-Resident **Direct Investors** [Type of NR: **H**]
- Non-Resident **Related Enterprises** [Type of NR: **R**]

Click for more info on the following:

- [1. Types of Non-Residents](#)
- [2. Definitions of data items in Q7a](#)

Type of NR	Country Description	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions ³ for Q1 2019	Interest Income for Q1 2019
		\$ '000	\$ '000	\$ '000	\$ '000

7b. Trade receivables with your:

- Non-Resident **Direct Investors** [Type of NR: **H**]
- Non-Resident **Related Enterprises** [Type of NR: **R**]

Click for more info on the following:

- [1. Types of Non-Residents](#)
- [2. Definitions of data items in Q7b](#)

Type of NR	Country Description	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions ³ for Q1 2019	Interest Income for Q1 2019
		\$ '000	\$ '000	\$ '000	\$ '000

³ **Net Transactions**

This refers to the net changes of increase less decrease of your enterprise's assets with non-residents.

This excludes other valuation changes such as:

- Market Prices Changes (changes in the value of assets due to changes in market price)
- Exchange rate variation (changes in value of assets due to changes in exchange rate)
- receivables being written off

For detailed explanations on the various types of Non-Residents, please refer to Page 14 of the Explanatory Notes.

For detailed definitions and treatments on the various data items, please refer to Page 16 of the Explanatory Notes.

Other Non-Resident Counterparties This refers to all other non-resident counterparties excluding your:

- Non-Resident Direct Investors
- Non-Resident Subsidiaries and Associates
- Non-Resident Related Enterprises

Click for more info on the following:

- [1. Types of Non-Residents](#)
- [2. Definitions of data items in Q7a](#)

8. Total assets and receivables (excluding derivatives) held on your **Other Non-Resident Counterparties**, which consist of:

- (a) Debt securities of your enterprise held by **other non-resident counterparties**

Please **DO NOT** report the following items in Q8a:

- investment managed by local fund managers, nominee or custodians
- securities issued by companies located overseas and traded on Singapore Stock Exchange (SGX)

Type of DL	Original Maturity	Country Description	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions ³ for Q1 2019	Interest Income for Q1 2019
			\$ '000	\$ '000	\$ '000	\$ '000
DT						
DT						
DT						
DT						
DT						

- (b) Other assets and receivables excluding debt securities (as reported above) of **other non-resident counterparties** held by your enterprise

Please note for trade receivables (TR) with other non-resident counterparties,

- Country breakdown is not required
- You can aggregate all trade receivables with other non-resident counterparties and report it as one transaction under country code OT (others), which has been pre-printed in question 8b.

Click for more info on the following:

- [1. Types of Non-Residents](#)
- [2. Definitions of data items in Q7b](#)

Type of DL	Original Maturity	Country Description	Opening Position as at 1 Jan 2019	Closing Position as at 31 Mar 2019	Net Transactions ³ for Q1 2019	Interest Income for Q1 2019
			\$ '000	\$ '000	\$ '000	\$ '000
TR	NA	OTHERS				

TYPES OF ASSETS AND RECEIVABLES (DC) AND TERMS OF ORIGINAL MATURITY

For question 8a:

Assets and Receivables (DC) and Original Maturity	Code for Types of DC	Code for Original Maturity
Debt securities (with original maturity of 1 year or less)	DT	S
Debt securities (with original maturity of more than 1 year)	DT	L

For question 8b:

Assets and Receivables (DC) and Original Maturity	Code for Types of DC	Code for Original Maturity
Loans (with original maturity of 1 year or less)	LN	S
Loans (with original maturity of more than 1 year)	LN	L
Trade payables	TR	NA
Properties & other fixed assets	AS	
Money deposits placed abroad	MD	
Current account balances	CB	
Securities lending to non-residents	RA	
Other miscellaneous receivables	OT	

³ Net Transactions

This refers to the net changes of increase less decrease of your enterprise's assets with non-residents.

This excludes other valuation changes such as:

- Market Prices Changes (changes in the value of assets due to changes in market price)
- Exchange rate variation (changes in value of assets due to changes in exchange rate)
- receivables being written off

For detailed explanations on the various types of Non-Residents, please refer to Page 14 of the Explanatory Notes.

For detailed definitions and treatments on the various data items, please refer to Page 16 of the Explanatory Notes.

SECTION F: DERIVATIVES WITH NON-RESIDENTS

Please insert additional rows if you have more than 5 records to report for each table.

MARKET VALUE OF DERIVATIVES WITH NON-RESIDENTS

- If the market value of the closing position is negative, it should be reported as derivatives in net liability position in question 9a.
- If the market value of the closing position is positive, it should be reported as derivatives in net asset position in question 9b.

9a. Derivative contracts of your enterprise in a **net liability position** with non-residents

Country Description	Opening Position as at 1 Jan 2019 \$ '000	Closing Position as at 31 Mar 2019 \$ '000	Net Transactions for Q1 2019 \$ '000

9b. Derivative contracts of your enterprise in a **net asset position** with non-residents

Country Description	Opening Position as at 1 Jan 2019 \$ '000	Closing Position as at 31 Mar 2019 \$ '000	Net Transactions for Q1 2019 \$ '000

Net Transactions

This refers to the non-residents' acquisition less reduction of your enterprise' derivative contracts

This excludes other valuation changes such as:

- Market Prices Changes (changes in the value of liabilities / assets due to changes in market price)
- Exchange rate variation (changes in value of liabilities / assets due to changes in exchange rate)

DECLARATION

I hereby declare that the information given is complete and correct to the best of my knowledge and belief.

Name:	
Designation:	
Email:	
Tel:	
Date:	

Person to contact if any query arises regarding this questionnaire:

Name:	
Designation:	
Email:	
Tel:	

COMMENTS AND SUGGESTIONS

Please give us your comments or suggestions on this questionnaire

--

[END OF QUESTIONNAIRE]

Please check through the following before returning:

- you have answered all the relevant questions
- you have attached the additional details in a separate sheet for the submission (if any)
- you have attached the additional financial accounts of overseas branches, subsidiaries or associates for the submission (if any)
- you have kept a copy of the completed forms for your own records.

Thank you for your assistance in completing this questionnaire.

FOR OFFICIAL USE:

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NON-RESIDENTS

DEFINITION AND SCOPE OF NON-RESIDENTS

Non-residents in this survey refer to the following:

- Persons whose main centre of economic interest is not in Singapore or whose residence in Singapore do not exceed one year
- Companies and other entities whose permanent or registered address is outside Singapore.
- Overseas branches, subsidiaries, associates or other affiliates of Singapore-registered companies or institutions.

Please note that branches or subsidiaries of foreign companies located within Singapore are not considered as non-residents

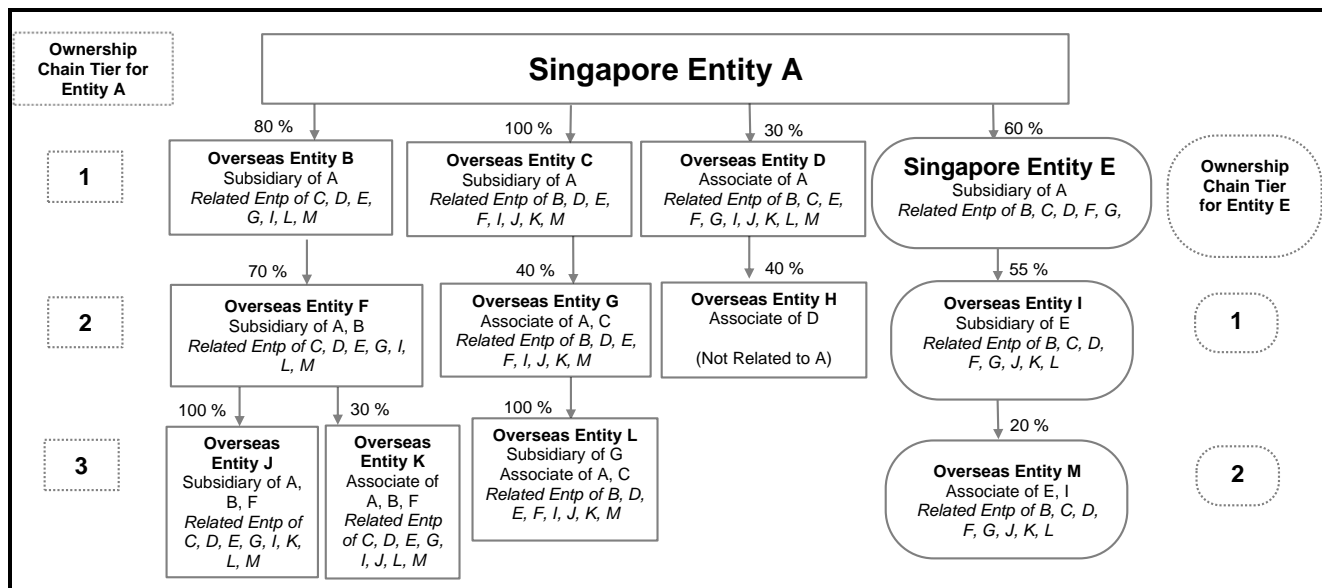
TYPE OF NON-RESIDENTS (NR)

Types	Codes	Definitions for Types of NR *
Direct Investors	H	This refers to non-residents that own (either directly or indirectly) at least 10% of your enterprise's ordinary share capital or voting power.
Related Enterprises	R	This refer to non-residents entities which are within the same group and having the same holding entity as your enterprise but are neither direct investors nor branches or affiliates of your companies. These overseas entities and your enterprise do not hold any ownership interest of 10% or more in one another directly or indirectly.
Subsidiaries	S	This refers to overseas entities in which your enterprise holds more than 50% of the voting stock or ordinary shares directly or overseas entities held through other subsidiaries.
Associates		This refers to overseas entities in which your enterprise holds at least 10%, but no more than 50% of the voting stocks or ordinary shares, either directly or through other subsidiaries. Please note that: (a) subsidiaries of associates are considered as associates (b) associates of associates are considered to be not related to the direct investors
Branches		This refers to unincorporated businesses belonging to your company that operate overseas but are not separate legal entities, as well as unincorporated joint ventures and partnerships which your company has at least 10% equity interest.
Other Counterparties	O	This refers to all other non-resident counterparties excluding your: - Direct Investors - Related Enterprises - Subsidiaries, Associates and Branches

ILLUSTRATION ON RELATIONSHIP BETWEEN NON-RESIDENTS

The diagram and table below illustrates the concept of effective ownership and relationship of non-residents (i.e. direct investors, subsidiaries and associates and other related enterprises) to the reporting enterprise, assuming that all entities are residing in distinct economies from one another.

You may refer to the illustration below when reporting for:
 - Section D: Equity Held In Non-Resident Enterprises



If you are reporting for Singapore Entity A

Ownership Chain Tier	Entity	Type of Relationship	Effective Interest Held by your Enterprise (A) (%)	To be reported
1	B	Direct	80	Yes
1	C	Direct	100	Yes
1	D	Direct	30	Yes
1	E	Direct	60	No (Do not report Singapore affiliates)
2	F	Indirect	A's Effective Interest in B (i.e. 80) x 70% = 56	Yes
2	G	Indirect	A's Effective Interest in C (i.e. 100) x 40% = 40	Yes
2	H	Indirect	Not Applicable	No (Not related to A)
2	I	Indirect	Not Applicable	No (Singapore Entity E will report this affiliate)
3	J	Indirect	A's Effective Interest in F (i.e. 56) x 100% = 56	Yes
3	K	Indirect	A's Effective Interest in F (i.e. 56) x 30% = 16.8	Yes
3	L	Indirect	A's Effective Interest in G (i.e. 40) x 100% = 40	Yes
3	M	Indirect	Not Applicable	No (Singapore Entity E will report this affiliate)

If you are reporting for Singapore Entity E

Ownership Chain Tier	Entity	Type of Relationship	Effective Interest Held by your Enterprise (E) (%)	To be reported
1	I	Direct	55	Yes
2	M	Indirect	E's Effective Interest in I (i.e. 55) x 20% = 11	Yes

SECTION B: YOUR ENTERPRISE'S EQUITY

Total Reserves	This refers to revenue reserves (i.e. accumulated profit/loss), capital reserves, general reserves and other reserves.
Net Profit / (Loss) after taxation	This refers to net profit / loss after taxation before exceptional items. Exceptional items include : <ul style="list-style-type: none">- Unrealised gains and losses from revaluation of fixed assets, investments and liabilities- Realised gains and losses from disposal of assets or liabilities- Gains and losses arising from valuation changes- Foreign exchange gains and losses- Goodwill amortised- Provisions for bad or doubtful debts
Dividends Declared	This refers to a sum of money declared by your company in the books and accounts, regardless whether they are payable or paid out during the same reference period.
Equity section of Balance Sheet	This refers to all items classified under the equity section of the balance sheet, including Head Office Accounts, accumulated reserves and/or retained earnings.

SECTION C & E: LIABILITIES & ASSETS (EXCLUDING DERIVATIVES) WITH NON-RESIDENTS

Please refer to the definitions of debt instructions that are applied in the following sections of the questionnaire:

- Section C: Liabilities (Excluding Derivatives) With Non-Residents
- Section E: Assets (Excluding Derivatives) With Non-Residents

Total liabilities and payables (excluding derivatives and trade payables)
(only applicable to Q2a)

This refers to liabilities and payables to non-residents, which includes:

- Debt securities and non-participating preference shares
- Bank loans refer to those loans received from banks located overseas
- Financial trade, bank overdrafts, mortgages, advances, repurchase agreements, financial lease and other types of loans
- Accounts payables

Total assets and receivables (excluding derivatives and trade receivables)
(only applicable to Q7a)

This refers to assets and receivables from non-residents, which includes:

- Debt securities and non-participating preference shares
- Loans refers to those used to finance trade, bank overdrafts
- Accounts receivables

Bank Loans

This refers to loans received from banks located overseas (e.g. bank overdrafts)

Other Loans

This refers to those used to finance trade (factoring), mortgages, advances, repurchase agreements, and other types of loans.

This includes:

- Financial lease

This refers to commercial agreement where:

- The lessee (customer or borrower) will select an asset (e.g. equipment, vehicle);
- The lessee will have use of that asset during the lease;
- The lessee will pay a series of rentals or instalments for the use of that asset;
- The lessor will recover a large part or all of the cost of the asset plus earn interest from the rentals paid by the lessee;
- The lessee has the option to acquire ownership of the asset (e.g. paying the last rental or bargain option purchase price);

The nominal value is defined as the value of the good at inception of the lease which is financed by a loan of the same value by the lessee as a liability.

This excludes:

- Trade payables & trade receivables
- Bank Loans

Trade Payables & Receivables

This refers to a type of debt instrument whose arrangement between businesses to buy goods or services on account and credit, i.e. without making immediate cash payment

This excludes:

- Loans to finance trade
- Factoring where an entity sells its account receivables to a third party at a discount

Debt securities

This refers to a type of debt instruments that give holders the unconditional right to a stated sum of money income on a specified date with a contractual maturity.

Long Term (original maturity > 1 year) debt securities includes:

- Treasury Bonds
- Zero coupon bonds
- Mortgage backed bonds
- Collateralized mortgage obligations
- Stripped bonds
- Eurobonds
- Floating rates notes
- Bearer depository receipts
- Non-participating preference shares

Short term (original maturity ≤ 1 year) debt securities includes:

- Treasury bills
- Banker acceptance
- Negotiable certificates of deposits
- Promissory Notes

This excludes:

- Financial derivatives
- Debt securities managed by local fund managers
- Nominees or custodians of deposits
- Negotiable certificates of deposits

Other Accounts Payable

This refers to the amount owed for the purchase of goods and services at a specific date.

This includes:

- Hire purchases obligations
- Tax payables
- Proposed Dividends

This also includes:

- Arrears: This refers to part of a debt instrument that is overdue and unpaid, arising to late payment of principal and interest.

This excludes:

- Debt securities
- Trade payables
- Financial lease
- Loans

Money Deposits placed aboard

This refers to the monetary deposits placed with non-resident banks.

This includes:

- Fixed deposit and time deposit placed in banks incorporated overseas

This excludes:

- Deposits with Asian Currency Units (ACUs) in Singapore and deposits with overseas affiliates

Current Account Balances

This refers to the checking accounts placed with non-resident banks.

Other Accounts Receivable

This refers to the amount owed to your entity by your customers for the purchase of goods and services at a specific date.

This includes:

- Hire purchases obligations
- Proposed Dividends

This excludes:

- Debt securities
- Trade receivables
- Loans (including financial lease)

Interest Expense

This refers to the payment on interest of debt instruments, due to non-residents.

Interest Income

This includes:

- income on interest of debt instruments, due from non-residents.
- dividends, rental income from rental of properties
- income charged on loans, financial leases, trade receivables and other debt instruments, due from non-residents.

SECTION D: EQUITY HELD IN NON-RESIDENT ENTERPRISES

Equity	<p>This covers all instruments and records acknowledging, after the claims of all creditors have been met, claims to the residual values of enterprises.</p> <p>This excludes:</p> <ul style="list-style-type: none">- Equities managed by local fund managers, nominee or custodians
Share Capital	<p>This includes:</p> <ul style="list-style-type: none">- Ordinary shares, stocks, participating preference shares, capital contribution- Preference shares with voting rights- Shares / units in mutual funds, unit trusts- Depository receipts denoting ownership of equity securities issued by non-residents <p>This excludes:</p> <ul style="list-style-type: none">- Non-Participating preference shares (which should be classified under debt securities)
Total Reserves	<p>Total Reserves includes:</p> <ul style="list-style-type: none">- Revenue reserves (i.e. accumulated profit / loss)- Capital reserves, general reserves, other reserves- Share premium for direct subsidiaries (<i>only applicable to Q6a</i>)- Goodwill for direct subsidiaries (<i>only applicable to Q6a</i>)
Net Profit / (Loss) after taxation	<p>This refers to the total net profit / loss after taxation</p>
Dividends Declared	<p>This refers to a sum of money declared by your company in the books and accounts, regardless whether they are payable or paid out during the same reference period.</p>
Operating Revenue	<p>This refers to income earned by the entity from its business operations, which includes income from:</p> <ul style="list-style-type: none">- Services rendered, Sales of Goods, Commission fees, Rental of premises, machinery and equipment
Amount due to Overseas Affiliates (excluding trade payables)	<p>This refers to liabilities and payables to overseas affiliates, which includes:</p> <ul style="list-style-type: none">- Debt securities and non-participating preference shares- Financial leases, loans and arrears- Accounts payables
Amount due from Overseas Affiliates (excluding trade receivables)	<p>This refers to assets and receivables from overseas affiliates, which includes:</p> <ul style="list-style-type: none">- Debt securities and non-participating preference shares- Financial leases, loans and arrears- Accounts receivables

SECTION E: DERIVATIVES WITH NON-RESIDENTS

Derivatives	<p>This refers to contracts between two parties which payment are to be made between two parties under certain conditions, such as dates, resulting values of underlying financial instruments, indicators or commodities, and notional amounts.</p> <p>This includes:</p> <ul style="list-style-type: none">- Forwards, Futures, Options & Warrants, Swaps
Forwards:	<p>This refers to contracts between two parties to buy or sell a specific financial instruments or commodity at a specific future time, at a price agreed today.</p> <p>Such contracts can be private agreements between two parties and can be flexible in their stated terms and conditions</p>
Futures:	<p>This refers to contracts between two parties to buy or sell a specific financial instruments or commodity at a specific future time, specific price or yield, at a price agreed today.</p> <p>Such contracts can be standardised and are traded on organised exchanges.</p>
Options & Warrants	<p>This refers to contracts in between two parties that conveys a right or obligation to buy or sell a financial instrument at a specific price, by a specific future date.</p> <p>Options are traded on organised exchanges while warrants are issued directly by companies</p>
Swaps:	<p>This refers to contracts between two parties that agree to exchange payment streams based on a specified notional amount for a specific period.</p>
Other derivatives:	<p>This refers to other types of derivatives not classified in the above categories</p>

Please note:

- If the market value of the closing position is negative, it should be reported as derivatives in net liability position in question 9a.
- If the market value of the closing position is positive, it should be reported as derivatives in net asset position in question 9b.

COUNTRY CODES BY ALPHABETICAL ORDER

Country Descriptions	Codes
AFGHANISTAN	AF
ALAND ISLANDS	AX
ALBANIA	AL
ALGERIA	DZ
AMERICAN SAMOA	AS
ANDORRA	AD
ANGOLA	AO
ANGUILLA	AI
ANTARCTICA	AQ
ANTIGUA AND BARBUDA	AG
ARGENTINA	AR
ARMENIA	AM
ARUBA	AW
AUSTRALIA	AU
AUSTRIA	AT
AZERBAIJAN	AZ
BAHAMAS	BS
BAHRAIN	BH
BANGLADESH	BD
BARBADOS	BB
BELARUS	BY
BELGIUM	BE
BELIZE	BZ
BENIN	BJ
BERMUDA	BM
BHUTAN	BT
BOLIVIA, PLURINATIONAL STATE OF	BO
BONAIRE, SINT EUSTATIUS AND SABA	BQ
BOSNIA AND HERZEGOVINA	BA
BOTSWANA	BW
BOUVET ISLAND	BV
BRAZIL	BR
BRITISH INDIAN OCEAN TERRITORY	IO
BRUNEI DARUSSALAM	BN
BULGARIA	BG
BURKINA FASO	BF
BURUNDI	BI
CAMBODIA	KH
CAMEROON	CM
CANADA	CA
CAPE VERDE	CV
CAYMAN ISLANDS	KY
CENTRAL AFRICAN REPUBLIC	CF
CHAD	TD
CHILE	CL
CHINA	CN
CHRISTMAS ISLAND	CX
COCOS (KEELING) ISLANDS	CC
COLOMBIA	CO
COMOROS	KM
CONGO	CG
CONGO, THE DEMOCRATIC REPUBLIC OF THE	CD
COOK ISLANDS	CK
COSTA RICA	CR
COTE D'IVOIRE (IVORY COAST)	CI
CROATIA	HR
CUBA	CU
CURAÇAO	CW
CYPRUS	CY
CZECH REPUBLIC	CZ

Country Descriptions	Codes
DENMARK	DK
DJIBOUTI	DJ
DOMINICA	DM
DOMINICAN REPUBLIC	DO
ECUADOR	EC
EGYPT	EG
EL SALVADOR	SV
EQUATORIAL GUINEA	GQ
ERITREA	ER
ESTONIA	EE
ETHIOPIA	ET
FALKLAND ISLANDS (MALVINAS)	FK
FAROE ISLANDS	FO
FIJI	FJ
FINLAND	FI
FRANCE	FR
FRENCH GUIANA	GF
FRENCH POLYNESIA	PF
FRENCH SOUTHERN TERRITORIES	TF
GABON	GA
GAMBIA	GM
GEORGIA	GE
GERMANY	DE
GHANA	GH
GIBRALTAR	GI
GREECE	GR
GREENLAND	GL
GRENADA	GD
GUADELOUPE	GP
GUAM	GU
GUATEMALA	GT
GUERNSEY	GG
GUINEA	GN
GUINEA-BISSAU	GW
GUYANA	GY
HAITI	HT
HEARD ISLAND AND MCDONALD ISLANDS	HM
HOLY SEE (VATICAN CITY STATE)	VA
HONDURAS	HN
HONG KONG	HK
HUNGARY	HU
ICELAND	IS
INDIA	IN
INDONESIA	ID
IRAN, ISLAMIC REPUBLIC OF	IR
IRAQ	IQ
IRELAND	IE
ISLE OF MAN	IM
ISRAEL	IL
ITALY	IT
JAMAICA	JM
JAPAN	JP
JERSEY	JE
JORDAN	JO

Country Descriptions	Codes
KAZAKHSTAN	KZ
KENYA	KE
KIRIBATI	KI
KOREA, DPR (NORTH KOREA)	KP
KOREA, REPUBLIC OF (SOUTH KOREA)	KR
KUWAIT	KW
KYRGYZSTAN	KG
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA
LATVIA	LV
LEBANON	LB
LESOTHO	LS
LIBERIA	LR
LIBYA	LY
LIECHTENSTEIN	LI
LITHUANIA	LT
LUXEMBOURG	LU
MACAO	MO
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK
MADAGASCAR	MG
MALAWI	MW
MALAYSIA	MY
MALDIVES	MV
MALI	ML
MALTA	MT
MARSHALL ISLANDS	MH
MARTINIQUE	MQ
MAURITANIA	MR
MAURITIUS	MU
MAYOTTE	YT
MEXICO	MX
MICRONESIA, FEDERATED STATES OF	FM
MOLDOVA, REPUBLIC OF	MD
MONACO	MC
MONGOLIA	MN
MONTENEGRO	ME
MONTSERRAT	MS
MOROCCO	MA
MOZAMBIQUE	MZ
MYANMAR	MM
NAMIBIA	NA
NAURU	NR
NEPAL	NP
NETHERLANDS	NL
NEW CALEDONIA	NC
NEW ZEALAND	NZ
NICARAGUA	NI
NIGER	NE
NIGERIA	NG
NIUE	NU
NORFOLK ISLAND	NF
NORTHERN MARIANA ISLANDS	MP
NORWAY	NO
OMAN	OM
OTHERS	OT

COUNTRY CODES BY ALPHABETICAL ORDER

Country Descriptions	Codes
PAKISTAN	PK
PALAU	PW
STATE OF PALESTINE	PS
PANAMA	PA
PAPUA NEW GUINEA	PG
PARAGUAY	PY
PERU	PE
PHILIPPINES	PH
PITCAIRN	PN
POLAND	PL
PORTUGAL	PT
PUERTO RICO	PR
QATAR	QA
REUNION	RE
ROMANIA	RO
RUSSIAN FEDERATION	RU
RWANDA	RW

Country Descriptions	Codes
SAINT BARTHÉLEMY	BL
SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA	SH
SAINT KITTS AND NEVIS	KN
SAINT LUCIA	LC
SAINT MARTIN (FRENCH PART)	MF
SAINT PIERRE AND MIQUELON	PM
SAINT VINCENT AND THE GRENADINES	VC
SAMOA	WS
SAN MARINO	SM
SAO TOME AND PRINCIPE	ST
SAUDI ARABIA	SA
SENEGAL	SN
SERBIA	RS
SEYCHELLES	SC
SIERRA LEONE	SL
SINGAPORE	SG
SINT MAARTEN (DUTCH PART)	SX
SLOVAKIA	SK
SLOVENIA	SI
SOLOMON ISLANDS	SB
SOMALIA	SO
SOUTH AFRICA	ZA
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS
SOUTH SUDAN	SS
SPAIN	ES
SRI LANKA	LK
SUDAN	SD
SURINAME	SR
SVALBARD AND JAN MAYEN	SJ
SWAZILAND	SZ
SWEDEN	SE
SWITZERLAND	CH
SYRIAN ARAB REPUBLIC	SY

Country Descriptions	Codes
TAIWAN	TW
TAJIKISTAN	TJ
TANZANIA, UNITED REPUBLIC OF	TZ
THAILAND	TH
TIMOR-LESTE	TL
TOGO	TG
TOKELAU	TK
TONGA	TO
TRINIDAD AND TOBAGO	TT
TUNISIA	TN
TURKEY	TR
TURKMENISTAN	TM
TURKS AND CAICOS ISLANDS	TC
TUVALU	TV
UGANDA	UG
UKRAINE	UA
UNITED ARAB EMIRATES	AE
UNITED KINGDOM	GB
UNITED STATES	US
UNITED STATES MINOR OUTLYING ISLANDS	UM
URUGUAY	UY
UZBEKISTAN	UZ
VANUATU	VU
VENEZUELA, BOLIVARIAN REPUBLIC OF	VE
VIETNAM	VN
VIRGIN ISLANDS, BRITISH	VG
VIRGIN ISLANDS, U.S.	VI
WALLIS AND FUTUNA	WF
WESTERN SAHARA	EH
YEMEN	YE
ZAMBIA	ZM
ZIMBABWE	ZW

AREA CODE

Area Descriptions (China)	Codes
ANHUI	C01
FUJIAN	C02
GANSU	C03
GUANGDONG	C04
GUANGXI	C05
HEBEI	C06
HENAN	C07
HUBEI	C08
HUNAN	C09
JIANGSU	C10
JIANGXI	C11
JILIN	C12
LIAONING	C13
QINGHAI	C14
SHAANXI	C15
SHANXI	C16
SHANDONG	C17
SICHUAN	C18
YUNNAN	C19
ZHEJIANG	C20
BEIJING	C21
CHONGQING	C22
SHANGHAI	C23
TIANJIN	C24
GUIZHOU	C25
HAINAN	C26
HEILONGJIANG	C27
NEIMENGGU	C28
NINGXIA	C29
XINJIANG	C30
XIZANG	C31
OTHERS	C32

Area Descriptions (Malaysia, Johor)	Codes
JOHOR BAHRU	J01
PONTIAN	J02
KOTA TINGGI	J03
KLUANG	J04
BATU PAHAT	J05
MUAR	J06
SEGAMAT	J07
MERSING	J08
OTHERS	J09

Area Descriptions (Indonesia)	Codes
BATAM	B01
BINTAN	B02