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# COMPLEMENTARY SURVEY ON INTERNATIONAL TRADE IN SERVICES

## ECEIS

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**Nomenclature**

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The nomenclature of transactions to be reported in the Complementary Survey on International Trade in Services (ECEIS) is defined by the Sixth Balance of Payments Manual (BPM6) of the International Monetary Fund (IMF), according to the transposition recommended by the European Central Bank (ECB) and the Statistical Office of the European Union (Eurostat):

- [Guideline](#) of the European Central Bank of 9 December 2011 on the statistical reporting requirements of the European Central Bank in the field of external statistics;
- Regulation (EU) No. 5555/2012 of the European Commission of 22 June 2012 amending [règlement \(CE\) N°184/2005](#) of the European Parliament and of the Council on Community statistics concerning balance of payments, international trade in services and foreign direct investment.

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## GOODS

### 112000 – Merchanting

Merchanting includes:

- **the purchase/resale of goods** (merchandise or raw materials) in full ownership to non-residents **without crossing the French border**, in order to make a profit,
- intra-group trade in goods (between parent company and subsidiaries or between sister companies), as part of an industrial activity (spare parts, semi-finished or finished products) without being subject to tax or customs formalities, or necessarily generating a profit.

Note: Transactions are reported excluding transport and insurance costs (recorded under the corresponding specialised headings).



The following are excluded:

- the taking and unwinding of positions on commodity futures markets,
- brokerage commissions that are traded separately from goods (included in *Trade-related services* - 12A340),
- transactions relating to foreign purchases of merchandise intended for construction sites abroad and their possible resale (included in *Building and Public Works* - 125100 or 125200).

### 114000 – Refuelling (only RTE survey)

**This nomenclature is not included in the ECEIS survey.**

Refuelling covers:

- the purchase of fuel at foreign airports by resident airlines,
- the sale of fuel at French airports to non-resident airlines.

Note: refuelling extends to space transport.

### 115000 – Bunkering (only RTE survey)

**This nomenclature is not included in the ECEIS survey.**

Bunkering covers:

- the purchase of fuel at foreign ports by resident maritime carriers,
- the sale of fuel at French ports to non-resident maritime carriers.

### 116000 – Non-customs merchandise (only RTE survey)

**This nomenclature is not included in the ECEIS survey.**

Non-customs merchandise includes the purchase and sale of goods not subject to resident customs declarations.





## SERVICES

### MANUFACTURING SERVICES

#### 121000 - Manufacturing production services (contract work)

Manufacturing production services include industrial outsourcing transactions (processing, transformation, assembly, labelling, packaging, etc.) carried out by companies that do not own the goods concerned.

Examples include: petroleum refining, natural gas liquefaction, nuclear fuel reprocessing, mineral and metal transformation, vehicle assembly and clothing assembly.

Note:

- Manufacturing production is carried out by an entity that is paid by the owner. There is no transfer of ownership and the goods are returned after processing (to the country of origin or to a third country).

- Only remuneration received or paid for the transformation of goods must be reported. It is not necessarily equal to the difference between the value of the goods sent to be transformed and their value after transformation.



The following are excluded:

- assembly of prefabricated elements (included in *Building and public works* – 125100 or 125200),
- labelling and packaging that are related to transport (included in *Transport*, and broken down according to the mode of transport concerned).

#### 122000 – Maintenance and repair services

Maintenance and repair services are work performed by residents on goods owned by non-residents, and vice versa.

Remarks:

- Repairs may be performed at the repairer's company headquarters or elsewhere.

- The value of maintenance and repair work includes any parts or equipment supplied by the repairer and included in the price. If the repairer invoices service and equipment separately, the amounts for equipment should not be reported.

- This heading covers the maintenance and repair of ships, aircraft and other transport equipment.



The following are excluded:

- cleaning of transport equipment (included in *Other transport services*, according to the mode of transport to which the equipment relates),
- maintenance and repair of buildings and civil engineering works (included in *Building and public works* – 125100 or 125200),
- maintenance and repairs of computers (included in *Computer services* – 129200).





## TRANSPORT

**Transport** covers the process of carrying people and objects from one location to another, support services, as well as postal and courier services.

If applicable, the transport is characterised according to:

(a) transport mode: sea, air, rail, road, inland waterways, space, pipelines, electricity transmission, post and courier.

In the case of multimodal transport where the share of each component is not known, all costs should be allocated to the main mode of transport.

(b) what is carried:

- **passengers**: tickets paid for by resident travellers to non-resident companies and by non-resident travellers to resident companies.

**Note**: Reported flows include ticket prices, taxes, excess baggage charges, products purchased on board (food, beverages), fees paid by carriers to travel agencies and other booking services, or the rental of ships, aircraft, buses, crewed and for a limited period.



The following are excluded:

- ancillary services provided to non-resident passengers by carriers resident in France (e.g. car rental, hotel reservations, etc.),
- the rental of aircraft without crew (included in *Operating leasing services* - 12A330)

- **freight**: freight paid for by residents to non-resident companies and by non-residents to resident companies.

- **other transport**: services such as handling, packaging, storage and warehousing specifically invoiced, as well as commissions invoiced to non-resident customers (activity of freight forwarders and intermediaries) are to be reported under the "Other transport" heading of each mode of transport.

### Reporting sections according to transport mode and to what is carried

Transport mode	Passengers	Freight	Other transport
Sea	123110	123120	123130
Air	123210	123220	123230
Rail	123312	123322	123332
Road	123313	123323	123333
Inland waterways	123314	123324	123334
<b>Other transport modes</b>			
Space		123301	
Pipelines		123305	
Electricity		123306	
Other transport services		123307	
Post and courier		123400	

For all transport services:

- purchases correspond to transport purchases by residents from non-residents;
- sales correspond to transport sales by residents to non-residents.








## SEA TRANSPORT

### 123110 – Passenger

### 123120 – Freight

 Excluded is transport by underwater pipelines (included in *Transport by pipelines – 123305*).

### 123130 – Other

Services related to other sea transport include:

- services provided in ports and port facilities (handling, storage and warehousing, pilotage, etc.),
- settlements relating to the port fees paid by French vessels abroad and foreign vessels in France.

## AIR TRANSPORT


### 123210 - Passenger

### 123220 - Freight

### 123230 - Other

Services related to other air transport include:

- services provided at airports (handling, storage and warehousing, towing, air traffic control),
- traffic-related fees.

 Airport taxes are not included.

## RAIL TRANSPORT

### 123312 - Passenger

### 123322 - Freight

### 123332 - Other

Services related to other rail transport include:

- services provided in stations (use of infrastructure, storage, towing, traffic control),
- train chartering.





## ROAD TRANSPORT

### 123313 - Passenger

### 123323 - Freight

### 123333 - Other

Services related to other road transport include services provided in the context of road transport (handling).

## INLAND WATERWAY TRANSPORT

### 123314 - Passenger

### 123324 - Freight

### 123334 - Other


Services related to other inland waterway transport include services provided in the context of inland waterway transport (handling).

## OTHER TRANSPORT MODES

### 123301 – Space transport


Space transport services include:

- satellite launches by commercial companies for satellite owners (such as telecommunications companies),
- other operations carried out by spacecraft operators, such as the transport of goods and people for scientific experiments.

 Excluded are study and research expenses incurred on spacecraft (included in *Provision of research and development services* - 12A111 or *Engineering services* - 12A312).

### 123305 – Pipeline transport

Pipeline transport services include the international transport of goods in pipelines, including the transport of oil and related products, water and gas.

 Excluded are distribution services, in particular from substations to consumers (included in *Other business services* - 12A350) and the value of goods transported.


### 123306 – Electricity transmission

Electricity transmission services include:

- the transmission of high-voltage electricity via an interconnected group of lines and associated equipment between the supply points and the points at which this electricity is transformed into low voltage for delivery to consumers or other electrical systems,
- electricity transmission costs, when they are separate from the electricity production and distribution process.





 The following are excluded:

- the supply of electricity itself,
- electricity distribution services (included in *Other business services – 12A350*).

### **123307 – Other supporting and auxiliary transport**


These services include:

- other ancillary services (car rental services, hotel reservations, etc.),
- transport services that cannot be allocated to any of the transport components described above.

### **123400 – Postal and courier services**

Postal and courier services include:

- the collection, transport and distribution of letters, newspapers, magazines, brochures, other printed matter, parcels and packages,
- post office counter and post office box rental services.

 Excluded are financial services provided by postal organisations (included in *Financial services - 127100*).





## BUILDING AND PUBLIC WORKS

Services related to Building and Public Works (BTP) cover operations related to the construction, renovation, repair or extension of fixed assets in the form of buildings and civil engineering works (roads, bridges, ports, airports, tunnels, dams, etc.).

The following are included:

- related installation and assembly work, site servicing, earth-moving and dredging and general construction work (including maintenance, repair and demolition);
- cleaning of building facades, finishing work and specialised services such as painting, plumbing and general electricity.



Excluded are building and public works projects carried out by a branch (or local office) on site, if the following criteria are met:

- the activity is to last more than a year and the project management is carried out on the territory of the works;
- the branch is able to establish a complete set of accounts;
- the branch is subject to income tax in the country of establishment.

These projects are considered as Direct Investments, and not trade in services.

**If you are a customer of non-resident building and public works companies**, you must report the construction services that are invoiced to you by non-resident companies, after ensuring that the service provider is not a French subsidiary of a foreign company.

**If you are a building and public works company that has carried out work abroad**, you must report the work carried out by your **own employees** abroad and not the worksites of your subsidiaries or branches permanently established abroad.

The report relating to the provision of building and public works services covers the **amounts invoiced to customers**, excluding any taxes.

Goods and services **acquired in the country where the work is carried out**, with the exception of goods and services acquired from French resident entities, are to be reported as purchases of building and public works.

These projects are considered as Direct Investments, and not trade in services.





### 125100 – Building and public works abroad

Building and public works services abroad include:

- construction work supplied to non-residents (revenue/export of services),
- goods and services purchased in the host economy for the needs of the worksite, the value of which is included in the amount of the contracts (expenditure/imports).

In the case of subcontracting, only the income and expenses accruing to the company are to be reported:

- as a contractor carrying out work abroad for a non-resident contracting authority,
- as a prime contractor having work carried out abroad by a non-resident subcontractor.



The following are excluded:

- preparatory work for mining and oil and gas extraction (included in *Services incidental to mining and oil and gas extraction* - 12A323),
- the remediation of polluted soil (included in *Waste treatment and depollution services* - 12A321).

### 125200 – Building and public works in France

This item mainly includes construction services provided by non-residents (expenditure/imports).





## INSURANCE/REINSURANCE AND PENSION FUNDING

**Persons insured** with a non-resident company must report under the heading "expenses" the **premiums** for the calendar year covered by the survey, and under the heading "income" the **claims received** (including funds relating to life insurance). Premiums are those paid to non-resident companies or directly to non-resident brokers or other agents. **Commissions** paid to non-resident intermediaries in connection with these insurance services are also to be reported. However, premiums due or paid to resident intermediaries acting on behalf of non-resident insurers are not to be reported by the insured (they are reported directly by the said intermediaries, see below).


**Insurance companies** must report, excluding reinsurance, the **premiums earned** from non-residents during the year, as well as the **claims** paid to non-residents during the year. They must also report the **premiums paid to their non-resident reinsurers** and the **claims** received.

**Reinsurers** must report as income the flows received from non-resident insurers or reinsurers, and as expenses the flows paid to non-resident insurers and reinsurers.

**Brokers, agents and other intermediaries** report under the insurance headings **premiums collected** from residents and paid to non-resident insurers or, conversely, premiums collected from non-residents for the benefit of resident insurers. They also report the **commissions** received or paid to non-residents in connection with their insurance contract intermediation activity.

### Headings for reporting insurance operations:

	Premiums	Claims
Direct life insurance	126111	126112
Direct freight insurance	126121	126122
Other direct insurance	126131	126132
Reinsurance	126210	126220
Standardised guarantee services	126421	126422
Auxiliary insurance services	126300	
Pension services	Contributions	Benefits
	126411	126412

 For direct life, freight and other insurance, premiums/claims paid/received under social security schemes are not included.





## LIFE INSURANCE


Life insurance concerns transactions relating to life insurance, capitalisation insurance and savings insurance:

- insurance giving the right to payment by the insurer to a policyholder of an agreed amount, or an annuity on a specified date or in the event of the death of the policyholder, if this occurs before a specified date,
- insurance providing income for workers who claim their pension rights.

### 126111 – Direct insurance – life insurance: premiums

Life insurance premiums include:


- under expenses, premiums paid to non-resident insurance companies, non-resident pension funds and non-resident insurance brokers, without the intervention of a resident broker.  
Expenses also cover purchases made by non-resident customers from resident insurance companies,
- under income, premiums received by resident insurance companies that are paid by their non-resident customers.

 Death insurance premiums that provide for payment only in the event of death are not included (included in *Other direct insurance: premiums* - 126131)

### 126112 – Direct insurance – life insurance: claims

Life insurance claims include:

- under income, claims paid by non-resident insurance companies, non-resident pension funds and non-resident insurance brokers to resident policyholders, without the intervention of a resident broker,
- under expenses, claims paid by resident insurance companies to non-residents.

 Excluded are death insurance claims that provide for payment only in the event of death (included in *Other direct insurance: claims* - 126132)


## FREIGHT INSURANCE

Freight insurance encompasses insurance provided on goods that are in the process of being exported or imported and providing coverage against theft, damage or complete loss of the cargo.

### 126121 – Direct insurance – freight insurance: premiums

Freight insurance premiums include:

- under expenses, the premiums paid to non-resident insurance companies or non-resident insurance brokers, without the intervention of a resident broker,
- under income, premiums received by resident insurance companies paid by non-residents.

 Excluded are insurance premiums for equipment used for the transport of goods (included in *Other direct insurance: premiums* - 126131)






### 126122 – Direct insurance – freight insurance: claims

Freight insurance claims include:

- under income, claims paid by non-resident insurance companies or non-resident insurance brokers to resident policyholders, without the intervention of a resident broker,
- under expenses, claims paid by resident insurance companies to non-residents.

 Excluded are insurance claims for equipment used for the transport of goods (included in *Other direct insurance: claims* - 126132).

### OTHER INSURANCE

This section concerns other forms of miscellaneous risk insurance such as:

- general liability insurance,
- death insurance,
- accident and health insurance,
- transport insurance (sea, air and other),
- fire and other property damage insurance,
- pecuniary loss insurance,
- travel insurance and insurance related to loans and credit cards.

### 126131 – Other direct insurance: premiums

Other insurance premiums include:

- under expenses, the premiums paid to non-resident insurance companies or non-resident insurance brokers, without the intervention of a resident broker,
- under income, the premiums received by resident insurance companies from non-residents.

### 126132 – Other direct insurance: claims

Other insurance claims include:

- under income, the claims paid by non-resident insurance companies or by non-resident insurance brokers to resident policyholders, without the intervention of a resident broker,
- under expenses, the claims paid by resident insurance companies to non-residents.







## REINSURANCE

Reinsurance is the process by which an insurer subcontracts to specialised operators part of the risks it has itself covered, in return for the payment of a percentage of the premiums collected. This section includes all premiums (resp. claims) received (resp. paid) in connection with reinsurance contracts concluded with non-residents.

Reinsurance operations may be global and cover several types of risks at the same time.

### 126210 - Reinsurance – premiums

Reinsurance premiums include:

- under expenses, the premiums paid by resident insurers to non-resident reinsurers,
- under income, the premiums received by resident reinsurers from non-resident insurers.

### 126220 - Reinsurance – claims

Reinsurance claims include:

- under expenses, the claims paid by resident reinsurers to non-resident insurers,
- under income, the claims received by resident insurers from non-resident reinsurers.

### 126300 – Auxiliary insurance services

Auxiliary insurance services comprise transactions related to the following services:

- insurance and pension fund operations, including agents' commissions,
- insurance agency and brokering services,
- insurance and pension consultancy services,
- evaluation and adjustment services,
- actuarial services,
- salvage administration services,
- regulation and monitoring of claims,
- recovery services.





## **PENSION SERVICES**

Pension services cover services provided by funds established by general government or insurance companies to provide income on retirement and benefits for death and disability on behalf of specific groups of employees.

### **126411 – Pension services – contributions**

Contributions related to pension services include:

- under expenses, the premiums paid to non-resident insurance companies,
- under income, the premiums received from non-resident policyholders.

### **126412 – Pension services – benefits**

Benefits related to pension fund services include:

- under income, the benefits paid by non-resident insurance companies,
- under expenses, the benefits paid to non-resident policyholders.

## **STANDARDISED GUARANTEE SERVICES**

Standardised guarantee services are arrangements whereby one party (the guarantor) undertakes to cover the lender's losses in the event that the borrower defaults.

Export credit and student loan guarantees fall into this category.

### **126421 – Standardised guarantee services: premiums**

Standardised guarantee services premiums include:

- under expenses, the premiums paid to non-resident insurance companies,
- under income, the premiums received from non-resident policyholders.

### **126422 – Standardised guarantee services: claims**

Standardised guarantee services claims include:

- under income, the claims paid by non-resident insurance companies,
- under expenses, the claims paid to non-resident policyholders.






## FINANCIAL SERVICES

### 127100 – Commissions and charges

This section includes:

- commissions paid to non-resident financial intermediaries such as banks and investment service providers for financial services such as account management, payment instruments, asset management, brokerage of financial products including on commodity markets, securities transactions and investments,
- credit-related services provided by banks: one-off guarantee charges, charges or penalties for early or late repayment, account transaction fees, letters of credit fees, commissions and charges related to leasing and factoring,
- custodial and asset management services, including commissions related to the management of securities and negotiable debt securities: underwriting, placement of issues, brokerage, coupon payment,
- commissions relating to cash and wealth management, commissions on foreign exchange transactions, international payments and account movements, and on derivatives markets,
- assistance and advisory services, merger and acquisition services, credit rating services, stock exchange and trust services.

 The following are excluded:

- income paid and received on securities and negotiable debt securities,
- interest on investments and borrowings with non-resident banks,
- commissions, expertise, estimation and other services related to insurance and reinsurance (included in *Auxiliary insurance services - 126300*).





## CHARGES FOR THE USE OF INTELLECTUAL PROPERTY

This category covers income and expenditure between residents and non-residents related to:


- the legal use of non-financial intangible assets and property rights,
- the exploitation under licensing agreements of computer software or audiovisual products.

This is a vested right for a specified period of time.

### 128100 – Charges for the use of intellectual property

These services include income or expenses related to the use of property rights such as:


- patents,
- trademarks,
- copyrights,
- industrial processes and designs, including trade secrets and franchises.

 The following are excluded:

- the purchase and sale of patents, copyrights and industrial processes, designs and models resulting from research and development, to be included in *Sale of property rights arising from research and development* - 12A112 ;
- the purchase and sale of other rights, outside the scope of the ECEIS survey (but to be included in *Acquisitions-sales of non-financial assets* 210000 for those reporting in the RTE survey).


### 128200 – Rights arising from research and development

Income or expenses related to the right for a third party to use a process, active principle or other products without transferring its ownership.

 Excluded are the purchase and sale of these rights; to be included in *Sale of property rights arising from research and development* - 12A112.

### 128300 – Rights to reproduce and/or distribute computer software


Income or expenses related to the right to reproduce and/or distribute software delegated by its owner without transfer of ownership.

 Excluded are software usage rights (included in *Computer services* - 129200).

### 128400 – Rights to reproduce and/or distribute audio-visual products

These services include:

- rights to reproduce and/or distribute originals or prototypes (such as cinematographic works and sound recordings),
- rights to reproduce and/or distribute recordings of live performances and television, cable and satellite broadcast.

 Excluded are the sale and purchase of rights to **use** audiovisual products (included in *Audiovisual and related services* - 12B100).





## TELECOMMUNICATIONS, COMPUTER AND INFORMATION SERVICES

### 129100 – Telecommunications services

Telecommunications services include:

- the transmission of sound, images or other information by telephone, telegram, radio and television, satellite, e-mail, fax, telex,
- business networking, teleconferencing and support services,
- cellular telephone services, provision of Internet access.



The following are excluded:

- installation services for telephone network equipment (included in *Building and public works* - 125100 and 125200),
- database services (included in *Computer services* - 129200),
- postal and courier services (included in *Postal and courier services*- 123400),
- the value of the information transported.


### 129200 – Computer services

Computer services are defined according to the nature of the service and not by the channel through which they are traded. They consist of computer hardware- and software-related services and data processing services:

- the purchase or sale of computer licences,
- expenses and income directly associated with the use of user licences, except in the case of standardised computer services, provided on a physical medium with perpetual user rights (which are outside the scope of the survey),
- software user licences,
- the development, production, supply and documentation of software to meet the specific needs of customers, including operating systems made to order for specific users,
- consulting and installation services for hardware and software, including management costs related to the outsourcing of computer services,
- the provision of advice and assistance on matters relating to the management of computer resources,
- design and programming of ready-to-use systems (including web page development and design),
- data processing services such as time-sharing data entry, classification and processing, web page hosting services and computer facilities management,
- maintenance and repair of computers and peripheral equipment, disaster recovery services,
- the provision of technical advice on software,
- system maintenance,
- other support services such as training provided under consulting activities.





 The following are excluded:

- income and expenses associated with the use of reproduction and/or distribution licences (included in *Rights to reproduce and/or distribute software* - 128300),
- the leasing of computers without an operator (included in *Operating leasing services* - 12A330).

### 129310 – News agency services

These services include the provision of news, photographs and feature articles to the media by news agencies.

### 129320 – Other information services

These services include:

- database services (database design, data storage, the dissemination of data and databases (including directories and mailing lists), online and through magnetic, optical or printed media and web search portals,
- individual direct subscriptions to newspapers and periodicals, received by mail, electronic transmission or any other means,
- other online content provision services and library and archive services.

Note: Downloaded content that is not software (included in *Computer Services* - 129200) or audio and video files (included in *Audiovisual and related services* - 12B100) is included in information services.





## RESEARCH AND DEVELOPMENT SERVICES

### 12A111 – Provision of research and development services

These services include:

- fundamental research,
- applied research,
- experimental development of new products and processes,
- commercial research in the fields of electronics, pharmaceuticals and biotechnology.

They cover the provision of R&D services that are made-to-order (customised) or standard (non-customised). This includes, for example, the development of operating systems that represent technological progress or the provision of equipment for research and development, or fees paid for the design of a logo.



The following are excluded:

- sales of property rights (included in *Sale of property rights arising from research and development* - 12A112),
- transactions related to licences to reproduce or use (included in *Charges for the use of intellectual property* - 128200).

### 12A112 – Purchase and sale of property rights arising from research and development

These services include the sale of:

- patents,
- other intellectual property rights arising from research and development,
- industrial processes, designs (including trade secrets).

### 12A120 – Other research and development services

These services include other product/process development activities.





## LEGAL, ACCOUNTING, MANAGEMENT CONSULTING AND PUBLIC RELATIONS SERVICES

### 12A211 – Legal services

These services include:

- legal advice and representation in any legal, judicial and statutory procedures,
- consulting and drafting of legal documentation and instruments,
- escrow and settlement services.

Note: This section includes, in particular, **fees** for liberal professions relating to these transactions.

### 12A212 – Accounting, auditing, bookkeeping and tax consulting services

These services include:

- recording of commercial transactions,
- examination of accounting records and financial statements,
- tax consulting and preparation of tax documents.

Note: This section includes, in particular, **fees** for liberal professions relating to these transactions.

### 12A213 – Business and management consulting and public relations services

These services include:

- advisory and operational assistance services provided to businesses for business policy and strategy, and the overall planning, structuring and control of an organisation,
- **management fees**,
- management control,
- consulting on market management, human resources management, production organisation and project management,
- operational and consulting services aimed at improving the brand image of businesses and their relations with institutions and the general public.

Note:

- This section includes in particular **management fees** (general expenses paid by subsidiaries to parent companies as part of intra-group management).
- Other services rendered between affiliates are to be broken down by type of service and must be included under the relevant specialised codes (transport, engineering, commercial services, etc.).







## ADVERTISING, MARKET RESEARCH AND PUBLIC OPINION POLLING SERVICES

### 12A220 – Advertising, market research and public opinion polling services

These services include:

- the design, creation and marketing of advertisements by advertising agencies,
- media placement (including the purchase and sale of advertising space),
- exhibition services provided by trade fairs,
- trade shows,
- the promotion of products abroad,
- market research, telemarketing and public opinion polling.

## TECHNICAL, TRADE-RELATED AND OTHER BUSINESS SERVICES

### 12A311 – Architectural services


These services include transactions related to the design of buildings.

Note: This section includes, in particular, **fees** for liberal professions relating to these transactions.

### 12A312 – Engineering services

These services include:

- the design, development and construction of equipment, infrastructure, technical or industrial installations, facilities or functional structures,
- the provision of designs, plans and studies,
- the control of the purchase and manufacture of equipment,
- commissioning assistance.

 Technical mining services are excluded (included in *Services incidental to mining and oil and gas extraction - 12A323*).

### 12A313 – Scientific and other technical services

These services include all forms of technical expertise:

- surveying,
- cartography,
- product testing and certification,
- technical inspection services.

Note: This section includes, in particular, **fees** for liberal professions relating to these transactions.





### **12A321 – Waste treatment and de-pollution services**

These services include:

- waste collection, treatment and disposal (including radioactive waste),
- de-pollution,
- sanitation and other environmental protection services (water treatment, etc.),
- environmental services, such as the production of carbon offsets, which are not classified in a more specific category.

### **12A322 – Services incidental to agriculture, forestry and fishing**

These services include:

- the provision of agricultural machinery with crew,
- harvesting, treatment of crops,
- phytosanitary action,
- animal boarding, care and breeding,
- services in hunting, forestry and logging and fishing,
- veterinary services.

### **12A323 – Services incidental to mining and oil and gas extraction**

These services include:

- mining services provided at oil and gas fields, including drilling, derrick building, repair and dismantling and oil and gas well casing and cementing,
- services related to mineral prospecting and exploration,
- technical mining services and geological surveying.

### **12A330 – Operating leasing services**


Operating leasing encompasses the activity that enables the lessee to use a tangible asset without involving the transfer of risks and benefits of ownership. Operating leasing applies to assets produced, buildings and equipment.

These services include:

- the rental and chartering, without crew, of ships, aircraft and transport equipment.
- payments relating to the operating lease of other types of equipment, without an operator, in particular computers and telecommunications equipment.






 The following are excluded:

- the payment of licences for the use of intangible assets, such as software and intellectual property, included under specific headings (*Computer services* - 129200, *Charges for the use of intellectual property* - 128100),
- the leasing of telecommunication lines or capacity (included in *Telecommunications services* - 129100),
- the rental of ships and aircraft with crew (included in *Sea or air transport services*: passengers or freight depending on the type of service covered).
- leasing, which is similar to a loan under international standards, and whose outstanding amounts can be reported under certain conditions in the EFI survey (État des créances et des dettes financières vis-à-vis des non-résidents).

### 12A340 – Trade-related services

These services include:

- commissions on transactions in goods and services payable to merchants (travel agencies, after-sales service, etc.), commodity brokers, dealers, auctioneers and commission agents,
- incidental expenses on merchandise.

 The following are excluded:

- franchising fees (included in *Charges for the use of intellectual property* - 128100),
- brokerage on financial instruments (included in *Financial services* - 127100),
- insurance brokerage (included in *Auxiliary insurance services* - 126300),
- transport-related charges such as agency commissions (included in *Transport* under the relevant transport mode headings).

### 12A350 – Other business services

This category includes in particular:

- services related to the distribution of water, steam, gas or other petroleum products and air conditioning, where these are identified separately from transport services,
- placement of personnel (interim),
- security and investigation services,
- translation and interpretation services,
- photographic services,
- publishing,
- building cleaning,
- real estate services.






Note: The purchase and sale of services should only be assigned to this category if a more specific heading has not been identified. It is preferable to contact your Banque de France correspondent, who may be able to give you a more appropriate classification if necessary.

## PERSONAL, CULTURAL AND RECREATIONAL SERVICES

### 12B100 – Audiovisual and related services


These services include:

- services related to the production of motion pictures (regardless of the physical medium),
- services related to the production of radio and television programmes (live or recorded) and musical recordings,
- the rental of audiovisual and related products and access to encrypted television channels (e.g. cable and satellite television services),
- audiovisual content, purchased or sold for perpetual use that is delivered electronically (downloaded),
- fees received by performing artists (actors, musicians, dancers), authors and composers.

 Excluded are charges and licenses to reproduce and/or distribute audiovisual products (included in *Charges for the use of intellectual property* - 128400).

### 12B210 – Health services

These services include services provided remotely or on site by doctors, nurses, paramedics, laboratories and similar institutions.


 The following are excluded:

- health services provided to non-residents present on French territory,
- veterinary services (included in *Services incidental to agriculture, forestry and fishing* - 12A322).

### 12B220 – Education services

These services include:

- services delivered to non-residents in the field of education, such as correspondence courses and education provided via television or the Internet, training,
- registration fees for language study abroad.

 Excluded are education services provided to persons outside their economy of residence (which are to be included in *Travel*).






### 12B230 – Heritage and recreational services

These services include:

- services associated with museums,
- other cultural, sporting, gambling and recreational activities.

 Excluded are services provided to persons outside their economy of residence (which are to be included in *Travel*).

### 12B240 – Other personal services

These services include:

- social and domestic services,
- fees (player transfers),
- bonuses and rewards received by athletes.

## GOVERNMENT GOODS AND SERVICES NOT INCLUDED ELSEWHERE (only ECEIS survey)

### 12C000 – Government goods and services not included elsewhere

This section covers:

- goods and services provided on French territory to foreign embassies, consulates, military units and international organisations; it includes the supply of goods such as office equipment and fittings, electricity, water, gas, official vehicles and their maintenance, or official receptions,
- goods and services purchased by French embassies and consulates and military personnel abroad,
- services related to government functions not included elsewhere, such as technical assistance on public administration.

