

Guide to completing the Survey of International Trade in Services and Royalties





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Citation

Stats NZ (2014). *Guide to completing the Survey of International Trade in Services and Royalties*. Retrieved from www.stats.govt.nz.

ISBN 978-0-478-37705-7 (print)

ISBN 978-0-478-37704-0 (online)

Published in June 2011 (updated January 2015) by

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Contents

Introduction	5
1 Data confidentiality and use of data.....	6
1.1 What is this data used for?	6
1.2 Confidentiality of your data	6
1.3 Who uses the BoP statistics?	6
2 General instructions	7
2.1 What to report in this questionnaire	7
2.2 What information should I provide in the questionnaire?	8
3 Key definitions	9
3.1 Resident.....	9
3.2 Non-resident	9
3.3 Revenue and expenditure	10
3.4 Operational lease	10
3.5 Financial lease	11
4 Examples and illustrations	12
4.1 Information and Communication Technology (ICT) service	12
4.2 Financial services.....	12
4.3 Trade and sales services	13
4.4 Business services	15
4.5 Technical and professional services	17
4.6 Intellectual property and intangible assets	18
4.7 Miscellaneous services.....	19
4.8 Entertainment and recreational services	19
4.9 Services not previously listed	20
5 Country codes.....	21

List of figures

1. Balance of payments resident and non-resident concept	9
2. Merchanting illustration (goods bought and sold overseas without entering NZ).....	14
3. Contract manufacturing overseas illustration	15

Introduction

The *Guide to completing the Survey of International Trade in Services and Royalties* is designed to help you complete the questionnaire.

The purpose of this survey is to get revenue and expense data on services and intellectual property transactions between residents and non-residents. Services are products other than tangible goods. For example, a New Zealand lawyer giving advice to a foreign client is providing a service.

An electronic version of this guide is available on the Statistics New Zealand website. Go to www.stats.govt.nz, click the 'Browse for statistics' tab, then under the industry sectors heading click 'Imports and exports', and 'International trade in services' to find the guide.

If you want to talk to us about the Survey of International Trade in Services and Royalties, please call 0800 809 464 or email: bop@stats.govt.nz.

1 Data confidentiality and use of data

1.1 What is this data used for?

The information you provide in the Survey of International Trade in Services and Royalties questionnaire is used primarily by Statistics New Zealand to produce New Zealand's quarterly and annual balance of payments (BoP) and international investment position (IIP) statistics. BoP and IIP statistics are a record of New Zealand's economic transactions with the rest of the world.

The Survey of International Trade in Services and Royalties data is used to calculate New Zealand's imports and exports of services. Results are published according to service category (for example, business services). The data is also used to produce the gross domestic product (GDP) statistics.

1.2 Confidentiality of your data

Your data will be kept confidential within Statistics NZ. Only authorised people within Statistics NZ will be allowed to see your individual information.

Statistics produced from the results of this survey are published so that no individual or business can be identified. If it is possible that an informed user could approximate an individual's data from published results then the data is suppressed.

The information you provide can only be released if consent is granted by the companies concerned. Where the consent is not granted, the data in that particular cell, and any related cell, will be suppressed and denoted by C in the published table.

1.3 Who uses the BoP statistics?

BoP statistics are used by many different people, both in New Zealand and overseas. They include:

- economists, financial market analysts, researchers, and academics
- the Treasury and the Reserve Bank of New Zealand
- government departments such as the Ministry of Foreign Affairs and Trade, Ministry of Economic Development, and agencies such as New Zealand Trade and Enterprise and Investment New Zealand
- international credit rating agencies
- international organisations such as the International Monetary Fund, the World Bank, Organisation of Economic Co-operation and Development, United Nations, the United Nations Conference on Trade and Development, and the World Trade Organization
- foreign embassies and consulates in New Zealand.

2 General instructions

Please read these basic instructions before completing the questionnaire. You can find more detailed instructions for specific sections of the questionnaire from page 10 of this guide onwards.

2.1 What to report in this questionnaire

Services are products other than tangible goods. For example, a New Zealand lawyer giving advice to a foreign client is providing a service.

This table provides some guidelines about what to report in the questionnaire under different service arrangements.

Revenue or expenditure	Service arrangement
Revenue	1. Services provided by your company to non-residents regardless of where the funding originates.
	2. Services provided by your company to non-residents that are subcontracted to a resident or a non-resident company.
	3. Services provided by your company to a non-resident under subcontract from a non-resident company.
	4. Services provided to non-residents by employees of your company.
Expenditure	1. Services received from a non-resident regardless of who funded the activity.
	2. Services received from employees of a non-resident entity.
	3. Amount payable for services subcontracted to non-residents.

Report revenue and expenditure if the service or royalty was received or paid anytime during the reference quarter.

Only services sales to, and purchases from overseas should be reported in the questionnaire. Include services transactions with your overseas subsidiaries, branches, parent company, or head office. See page 8 for definitions of what is classed as a resident or non-resident and a diagram which illustrates the transactions that you should report.

Please provide information on revenue and expenditure for the New Zealand company named on the front page, and for other New Zealand companies within the company group. If you cannot provide information for other New Zealand companies within your group, then please list these companies on page 5 of the questionnaire.

For revenue, record the country to which you provided the service to, or received royalty from even where this is different to the country which was invoiced for payment. For example, if your

company provided engineering consultancy services in Samoa, which were paid for by the Asian Development Bank, then the revenue should be allocated to Samoa (recipient of the service).

For expenditure, record the country which provided the service to you, or which you paid a royalty to even where this is different from the country to which payment was made.

Services that are outsourced to specialist suppliers overseas should be classified according to the type of services provided. For example, call centres that provide computer support should be included as Information Technology (IT) technical consulting and support services.

Exclude profits, interest, or dividends.

Exclude the import and export of goods, except for subscriptions to newspapers or periodicals.

2.2 What information should I provide in the questionnaire?

1. Report all figures in thousands of New Zealand dollars (\$NZ 000s).
2. Report transactions on a gross basis – the total value of services provided and received should be separately recorded even if settled on a net basis. All numbers should be positive, do not report negative numbers from net transactions. Report values inclusive of any withholding tax.
3. Services should be recorded on an accrual basis – transactions should be recorded when the service is performed, not when the payments are made or received. If this is difficult to determine, please record when the service was invoiced.
4. Prepayments for services transactions – if a payment is received in advance of the delivery of services do not record this prepayment in the questionnaire. Record the value when the service is performed. For example, if a payment is received this year for services to be performed next year, do not report any values in the current year.
5. Please report only in New Zealand dollars – Convert all foreign currencies into New Zealand dollars at the exchange rate applicable at the time of the transaction.
6. Reporting data when there is a combination of services and combination of goods and services – if combinations of different services or combinations of goods and services together cannot be separately identified and valued, record the whole amount to the service category that accounts for the majority of their value. Do not report amounts where goods are the major component.
7. Expenses associated with providing services – do not report the cost of any materials purchased, travel, accommodation and other expenses associated with the provision of a service.
8. If a service type is not covered by the categories listed in the questionnaire, please record it in the 'services not previously listed' section of the questionnaire and provide a description of the service provided. Please report revenue on page 16 and expenses on page 28 of the questionnaire.

3 Key definitions

This section defines some key terms used in the questionnaire.

3.1 Resident

Any individual, business, or other organisation located in New Zealand. This includes any New Zealand-based subsidiary, branch, sales office, or other organisation of an overseas-based enterprise. New Zealand residents also include individuals who reside or are intending to reside in New Zealand for a year or more.

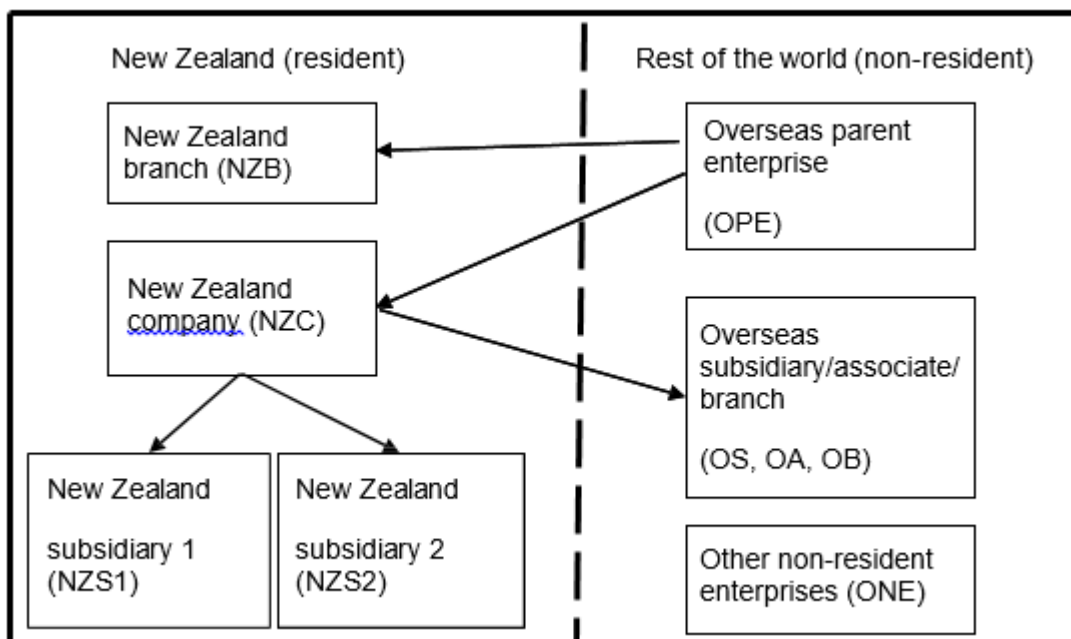
3.2 Non-resident

Any individual, business, or other organisation located overseas. This includes any overseas-based subsidiary, branch, sales office, etc of a New Zealand enterprise. Non-residents also include individuals who reside or are intending to reside overseas for a year or more.

The diagram below illustrates what is defined as a resident or non-resident. The parent company of the New Zealand company is a non-resident. Likewise, the subsidiary or associate of the New Zealand company is a non-resident.

Figure 1

Balance of payments resident and non-resident concept



The Survey of International Trade in Services and Royalties only collects information on the service transactions between residents and non-residents (between NZB, NZC, NZS1, NZS2 and OPE, OS, OA, OB, ONE).

You do not need to provide information on the following transactions in this questionnaire:

- domestic service transactions (between NZC, NZS₁ and NZS₂)
- transactions between two non-resident parties (between OPE, OS, OA, OB, and ONE)

3.3 Revenue and expenditure

When recording revenues earned from, and expenditure paid to non-residents:

Include:

- revenue received for services provided to non-residents, regardless of who has paid for the services. For example, include services to non-residents funded by NZAID, private, or international aid organisations
- revenue for services provided by employees of your business
- revenue from and expenditure to ALL non-residents for service and royalty transactions, including any overseas-based subsidiary, branch, and parent company of your New Zealand-based enterprise
- payments from and to non-residents made via overseas bank accounts
- services transactions conducted with non-residents over the Internet.

Exclude:

- the import and export of goods, except for subscriptions to newspapers or periodicals (report these in sections 12 and 28 of the questionnaire)
- any duties paid on exports or imports
- any packaging and handling
- profits, interest, or dividends received or paid overseas
- any transportation services (passenger or freight) or travel services (accommodation, tours, meals while travelling)
- financial leasing expense
- insurance claims or premiums
- fees paid to New Zealand resident banks by your organisation
- wages and salaries paid to your employees while they are overseas carrying out service contracts
- scholarship funding and grants made available to foreigners.

3.4 Operational lease

An operational lease is a lease where the lessor retains ownership of the machinery or equipment and is frequently responsible for maintaining, servicing, and repairing the machinery or equipment. Please provide information on operational leases on pages 18 and 32 of the questionnaire.

3.5 Financial lease

A financial lease is a lease where the lessee owns or controls of the leased machinery or equipment, and is responsible for its maintenance, servicing and repair. A financial lease is a debt arrangement where the lessee purchases the machinery or equipment over time. Financial leases are excluded from the Survey of International Trade in Services and Royalties.

4 Examples and illustrations

This part of the guide provides more detailed instructions of what information you should provide in specific sections of the questionnaire.

4.1 Information and Communication Technology (ICT) service

Pages 6 and 20 of questionnaire

Include revenue from, or expenditure on services provided in this section if the ICT service was the main component of the service.

If ICT was used to provide another service (eg ICT was used to provide geographic information) record the amount as revenue or expenditure on the delivered service (in this example, Technical, testing, and analytical services) and not under ICT services.

Exclude royalty and licence payments to reproduce and distribute software. Please record these in the intellectual property section of the questionnaire (see pages 14 and 28 of the questionnaire).

Where an ICT training course is not specifically designed for a client then record this in the miscellaneous services section of the questionnaire as education services.

Please record operational leasing of computer equipment as the as rental of ICT hardware in the business services section of the questionnaire.

Computer software services

Some forms of computer software are classified as a service for statistical purposes. Other forms of software are classified as goods (you do not need to provide information on goods in this questionnaire). Here are some guidelines on what information you should provide on computer software in this questionnaire.

- Include sales of non-customised software and related licences if it is delivered electronically. For example, a New Zealand company downloads anti-virus software over the Internet from the USA.
- Include sales of customised software and related licences. For example, a New Zealand company designs special graphical software for use by an overseas client. This should be recorded as IT design and development revenue.
- Exclude sales of non-customised software if it is delivered on a physical medium (eg CD-ROM)

4.2 Financial services

Pages 8 and 22 of the questionnaire

Financial services are typically provided by banks, fund managers, nominee companies, custodial companies, stockbrokers, and specialised investment managers.

Financial services include revenue from, or expenditure on services provided in relation to transactions of financial instruments.

Include:

- explicit charge fees. For example, a New Zealand stockbroker charges a fee to a foreign client for the trading of shares. This should be recorded as asset management revenue
- margins on buying and selling transactions. For example, buy-sell spread on foreign exchange transactions made by a non-resident bank. This should be recorded as other financial services expense
- asset management costs deducted from income receivable. For example, a foreign fund manager deducts a service fee from dividends income received on a share portfolio. This should be recorded as asset management expense.

Exclude:

- interest earned on deposits loans and debt securities
- dividend income
- insurance service
- gains and losses on the purchase and sale of securities
- non-financial advisory services provided by banks; include these as management and consultancy services
- foreign currency held in deposit accounts.

4.3 Trade and sales services

Pages 8 and 22 of the questionnaire

Trade and sales services include revenue from, or expenditure to non-residents related to the buying, selling, and distribution of goods and services.

Exclude revenue and expenses related to the freight and transport of goods such as shipping agent services.

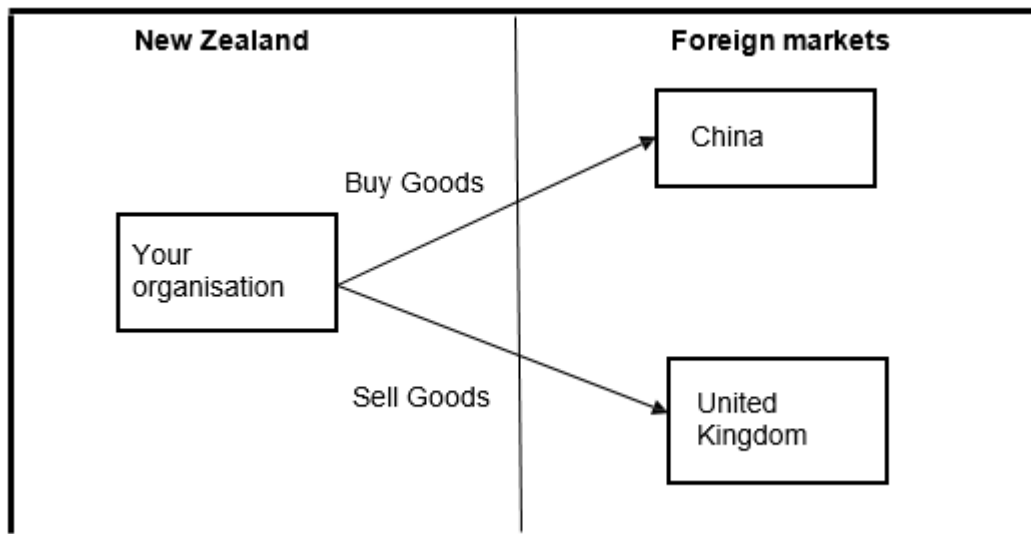
Merchanting

Merchanting is when a good is purchased overseas from a non-resident and then subsequently sold to another non-resident without the good entering New Zealand. The physical form of the good is not changed during the period of ownership (from purchase to sale). For example, a New Zealand company purchases clothes from China and sells these clothes in bulk to retail stores in the United Kingdom. The purchase and sale of the good should be completed during the year.

If a good is purchased at the end of a year and not sold until the following year do not record the purchase in the current year. Please record the purchase in the year in which it is sold.

Figure 2

Merchanting illustration (goods bought and sold overseas without entering NZ)



Contract manufacturing service revenue

Contract manufacturing service revenue includes the fees charged to process and transform goods which are owned by non-residents. This may include activities such as:

- processing raw materials owned by a non-resident into a final product
- assembling parts owned by a non-resident into a final product
- labelling and packaging goods owned by non-residents.

Please provide information about the costs of any materials you purchase on behalf of the non-resident and use during the manufacturing process. Refer to the illustration and example on page 14 for further explanation. If you charge overheads to the non-resident please allocate these to the appropriate service category.

Contract manufacturing service expenses

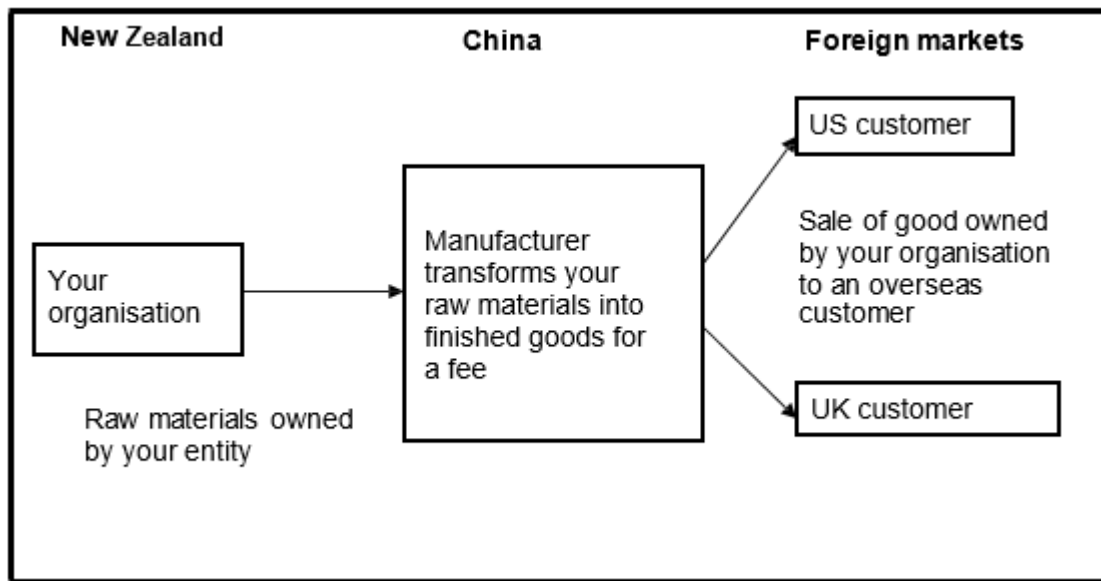
Contract manufacturing service expenses include the fees charged by non-residents to process and transform goods overseas that you own. This may include activities such as:

- processing raw materials you own into a final product
- assembling parts you own into a final product
- labelling and packaging goods you own.

Please provide information on the costs of any materials you purchased and used during the manufacturing process. Refer to the illustration and example on page 14 for further explanation. If you are charged overheads by the non-resident manufacturer, please allocate these to the appropriate service category.

Figure 3

Contract manufacturing overseas illustration

**Example of contract manufacturing**

A company in New Zealand owns raw materials worth \$1000. The raw materials are sent to China to be processed into final products. The New Zealand company retains ownership of the goods throughout processing and when they become final product. The final product is not returned to New Zealand but is shipped from China and sold throughout Asia.

After processing by the Chinese manufacturer, these goods are worth \$1300. The difference of \$300 comprises: processing fee of \$120 charged by the processor, holding gains of \$80 and marketing costs of \$100.

The value to be recorded in the questionnaire as manufacturing services is \$120. If the marketing costs are paid by the New Zealand company to an overseas company or agent then these costs should be recorded as advertising and market research services expense. If it is not possible to separate the different services payments, then report \$220 as manufacturing services. You do not need to report the holding gain of \$80 in this questionnaire.

Commission agent services

Commission agent services include commission on goods and services transactions paid to commodity brokers and export agents.

4.4 Business services

Pages 10 and 24 of the questionnaire

Business services are those related to the day-to-day running of a company.

Accounting, tax, and auditing services – Accounting, tax, and auditing services include financial accounts that are prepared overseas, for example, by a foreign parent company. Please include the cost charged by the foreign parent company to prepare these accounts.

Include accounts and audits prepared by foreign financial accounting firms for the New Zealand branch, when the New Zealand branch is charged a fee for this service. The charges are likely to be included in the income statement as an expense of the New Zealand branch. Please report this amount in the questionnaire as an expense in the period the services take place.

Legal advice and other legal services – Legal advice and other legal services include representation in any legal proceeding, the drafting of legal documents, and legal settlement services. For example, a New Zealand firm provides legal advice to a foreign party, looking to purchase property in New Zealand. This should be recorded as legal revenue.

Exclude other services provided by law firms. For example, management services. These should be reported as Management and consultancy services.

Management fees between your organisation and any foreign parent company, subsidiary, or branch – If your organisation is wholly owned by a foreign company, it is likely that the foreign parent company will charge management fees to your company. If the exact amount is not available until annual accounts are finalised, then please provide an estimate.

Do not bundle other service charges (such as accounting and audit fees) with management fees. If you are unable to unbundle these services please report them according to the service that makes up the largest proportion of revenue or expenditure. For example, if accounting services are 90 percent of total service charges, include the amount of revenue or expenditure under accounting, tax, and auditing services.

Consultancy services – Consultancy services include revenue from, or expenditure on operational assistance, business policy, business strategy, planning, and management of a company. Exclude management fees paid to related parties. These are to be included as management fees between this organisation and any foreign parent company, subsidiary, or branch.

Exclude specialised consultancy services. These should be recorded in the appropriate service category. For example, financial consulting should be recorded as financial advisory services.

Property management revenue – Property management revenue includes fees received from foreign clients to manage real estate or property on their behalf. For example, a New Zealand company manages a residential subdivision on behalf of an Australian investor.

Property management expenditure – Property management expenditure includes fees paid to foreign companies to manage real estate or property on your behalf. For example, an Australian company manages a resort on the Gold Coast on behalf of a New Zealand investor. Other examples include fees paid to non-resident real estate and property agents to look after investment properties overseas.

4.5 Technical and professional services

Pages 12 and 26 of the questionnaire

Technical, testing, and analytical services include:

- Architectural and surveying services – Drafting and design of floor plans. For example, a New Zealand company designs an apartment block for an American company.
- Testing and analytical services – Testing biological, chemical, and physical properties of products and objects. For example, a New Zealand company is contracted to provide DNA testing and analysis in Australia.

Services related to mining, and oil and gas extraction – include drilling for oil and gas, repair and dismantling services of oil rigs, mineral exploration, and mining engineering. For example, a European company is contracted to drill a test oil well in the Taranaki basin.

Construction and installation services – include the creation, renovation, or repair of buildings and other constructions such as roads, bridges, and dams. It also includes related installation and assembly work. Construction is valued on a gross basis. Include the value of all goods and services used as inputs to the work.

Exclude project revenues earned by subsidiaries established overseas to perform the project.

Research and development services – include revenue from, or expenditure on basic and applied research and the experimental development of new products and processes. This may be in the fields of physical and social sciences and humanities. For example, a New Zealand laboratory conducts research into a new drug on behalf of a foreign firm.

Exclude payments and receipts for licenses to reproduce and use products created from research and development processes. Please report these as 'royalties and license fees for the use of products created from the research and development process' (see pages 16 and 30 of the questionnaire).

Environmental services – include revenue from, or expenditure on services that relate to the protection or restoring of the environment. Examples may include the treatment of waste, stripping of contaminated soil, cleaning up of polluted or contaminated areas and sanitation services.

4.6 Intellectual property and intangible assets

Pages 14 and 28 of the questionnaire

Intellectual property example

The production of books, recordings, films, software, disks, and research and development is a two-stage process. The first stage is the production of the original and the second stage is the production and use of copies of the original.

Legal ownership over the original product or process can be established by copyright, patent, or trademark. Services provided when creating the original should be recorded according to the appropriate category. For example, if a New Zealand company contracts an overseas company to perform research into a new pharmaceutical product. This should be recorded as expense on research and development.

The owner of the original may then patent the product and produce copies, or license other producers to reproduce and distribute the product. This activity should be recorded as intellectual property services. For example, once the research is complete, the New Zealand company may then sell the licence to produce the drug to another overseas company. This should be recorded as licences for the use of research and development.

Intellectual property services include:

- charges for the use of proprietary rights – patents, trademarks, copyrights, industrial processes and designs, trade secrets, and franchises. These are charges for the right to use research and development, marketing, and other creative processes.
- charges for licenses to reproduce and/or distribute the intellectual property embodied in products or prototypes – copyrights on books and manuscripts, computer software, motion pictures, and sound recordings.

The payment of non-resident withholding tax (NRWT) on royalties to Inland Revenue indicates non-resident royalties' payments are being made. Record the full value of the payment, inclusive of NRWT.

Musical royalties includes a wide range of royalty payments/receipts generated from the musical industry.

- Performance royalties – royalties paid/received for the public performance or broadcast of musical works or sound recordings
- Mechanical royalties – royalties paid/received for the purchase of sound recordings and mechanical royalties for the reproduction of musical works
- Other royalties – royalties paid/received for the reproduction of synchronisation of musical works and sound recordings into film and television production.

Sales and purchases of emission units includes the buying and selling of carbon emission rights with non-residents. Record the value of the units, not the quantity.

4.7 Miscellaneous services

Pages 16 and 30 of the questionnaire

Miscellaneous services include various services not included elsewhere in the questionnaire.

Operational leasing service include leases where the lessor retains ownership of the machinery or equipment. An operational lease arrangement is common when renting large capital items. For example, a New Zealand company takes out an operational lease on an Airbus 320 to be used for passenger travel.

Education services include services relating to all levels of education whether delivered through correspondence courses, via television, satellite, or the Internet.

Please provide information about service revenues and expenses between the New Zealand parent company and overseas campuses.

Please also provide information on services provided by teachers and lecturers travelling overseas who remain employees of your company. For example, a New Zealand university lecturer travels overseas for three months to deliver a series of workshops at a university based in the USA.

Exclude services provided by campuses overseas and institutions that you own.

Exclude education services provided to non-residents temporarily studying in New Zealand.

4.8 Entertainment and recreational services

Pages 18 and 32 of the questionnaire

Motion picture production revenue includes receipts related to the production of foreign-owned films in New Zealand, related animations, and set design. For example, a foreign company contracts a New Zealand film studio to produce a feature-length film in New Zealand. The cost of producing the film should be distributed throughout the production cycle.

Motion picture production expenses include payments related to the production of New Zealand-owned films offshore and related animations, and set design. For example, a New Zealand company contracts a foreign film studio to produce a feature length film. The cost of producing the film should be distributed throughout the production cycle.

Exclude the buying and selling of the movie once completed. This should be included as sales/purchases of other intangible assets.

Exclude royalty fees and movie distribution rights. This should be recorded as audio-visual broadcast rights.

Other audio-visual services includes revenue from, or expenditure on the production of TV and radio shows, musical recordings and fees paid to actors, directors, and producers of TV and radio shows.

Exclude royalty fees and distribution rights for TV and radio. This should be recorded as audio-visual broadcast rights.

Other cultural and recreational services include museums, libraries, sporting activities, gambling, and fees and prizes paid to athletes.

Exclude revenue received from foreign tourists in New Zealand.

Exclude recreational expenses incurred while travelling overseas as a tourist.

4.9 Services not previously listed

Pages 18 and 32 of the questionnaire

Services not previously listed include any expense or revenue from services not listed elsewhere in the questionnaire. Please include a brief description of the service.

Exclude payments/receipts from the import and export of goods.

5 Country codes

Please provide information on which countries you delivered services to, and received services from. Country information is used:

- by MFAT to negotiate bilateral and multilateral trade agreements. The lack of country information makes negotiations difficult. Country information is also used to evaluate existing trade agreements
- by Statistics NZ to assess data quality. Data can be compared to our major trading partners to identify possible undercoverage.

Please use the following list of country codes in the questionnaire. If you require more than five country codes for any service type on the questionnaire, please photocopy the relevant page and return the pages with this questionnaire. Alternatively, attach a customised printout from your financial records.

A		Bosnia-Herzegovina	BA
Afghanistan	AF	Botswana	BW
Albania	AL	Brazil	BR
Algeria	DZ	British Indian Ocean Territory	IO
American Samoa	AS	Brunei Darussalam	BN
Andorra	AD	Bulgaria	BG
Angola	AO	Burkina Faso	BF
Anguilla	AI	Burundi	BI
Antarctica	AQ	British Virgin Islands	VG
Antigua and Barbuda	AG	C	
Argentina	AR	Cambodia	KH
Armenia	AM	Cameroon	CM
Aruba	AW	Canada	CA
Australia	AU	Cape Verde	CV
Austria	AT	Cayman Islands	KY
Azerbaijan	AZ	Central African Republic	CF
B		Chad	TD
Bahamas	BS	Channel Islands	GJ
Bahrain	BH	Chile	CL
Bangladesh	BD	China, People's Republic of	CN
Barbados	BB	Christmas Island	CX
Belarus	BY	Cocos (Keeling) Islands	CC
Belgium	BE	Colombia	CO
Belize	BZ	Congo, Democratic Republic of	CD
Benin	BJ	Comoros	KM
Bermuda	BM	Congo	CG
Bhutan	BT	Cook Islands	CK
Bolivia	BO	Costa Rica	CR
Bonaire and Saint Eustatius	BQ	Cote d'Ivoire	CI

Croatia	HR	Georgia	GE
Cuba	CU	Germany	DE
Curaçao	CW	Ghana	GH
Cyprus	CY	Gibraltar	GI
Czech Republic	CZ	Greece	GR
D		Greenland	GL
Denmark	DK	Grenada	GD
Djibouti	DJ	Guadeloupe	GP
Dominica	DM	Guam	GU
Dominican Republic	DO	Guatemala	GT
E		Guinea	GN
Ecuador	EC	Guinea, Equatorial	GQ
Egypt	EG	Guinea-Bissau	GW
El Salvador	SV	Guyana	GY
Eritrea	ER	H	
Estonia	EE	Haiti	HT
Ethiopia	ET	Honduras	HN
F		Hong Kong (SAR)	HK
Faeroe Islands	FO	Hungary	HU
Falkland Islands (Malvinas)	FK	I	
Fiji	FJ	Iceland	IS
Finland	FI	India	IN
France	FR	Indonesia	ID
French Guiana	GF	Iran	IR
French Polynesia	PF	Iraq	IQ
French Southern Territories	TF	Ireland, Northern	ND
G		Ireland, Republic of	IE
Gabon	GA	Israel	IL
Gambia	GM	Italy	IT

J		Maldives	MV
Jamaica	JM	Mali	ML
Japan	JP	Malta	MT
Jordan	JO	Mariana Islands, Northern	MP
K		Marshall Islands	MH
Kazakhstan	KZ	Martinique	MQ
Kenya	KE	Mauritania	MR
Kiribati	KI	Mauritius	MU
Korea, Democratic People's Republic of	KP	Mayotte	YT
Korea, Republic of	KR	Mexico	MX
Kuwait	KW	Micronesia, Federated States	FM
Kyrgyzstan	KG	Moldova	MD
L		Monaco	MC
Laos	LA	Mongolia	MN
Latvia	LV	Montserrat	MS
Lebanon	LB	Morocco	MA
Lesotho	LS	Mozambique	MZ
Liberia	LR	Myanmar	MM
Libya	LY	N	
Liechtenstein	LI	Namibia	NA
Lithuania	LT	Nauru	NR
Luxembourg	LU	Nepal	NP
M		Netherlands	NL
Macau	MO	New Caledonia	NC
Macedonia, Former Yugoslav Republic of (FYROM)	MK	Nicaragua	NI
Madagascar	MG	Niger	NE
Malawi	MW	Nigeria	NG
Malaysia	MY	Niue	NU
		Norfolk Island	NF

Norway	NO	Sao Tome and Principe	ST
O, P, & Q		Saudi Arabia	SA
Oman	OM	Senegal	SN
Pakistan	PK	Serbia and Montenegro	CS
Palau	PW	Seychelles	SC
Palestine	PS	Sierra Leone	SL
Panama	PA	Singapore	SG
Papua New Guinea	PG	Sint Maarten	SX
Paraguay	PY	Slovakia	SK
Peru	PE	Slovenia	SI
Philippines	PH	Solomon Islands	SB
Pitcairn	PN	Somalia	SO
Poland	PL	South Africa	ZA
Portugal	PT	South Georgia and the South Sandwich Islands	GS
Puerto Rico	PR	Spain	ES
Qatar	QA	Sri Lanka	LK
R		Sudan	SD
Reunion	RE	Suriname	SR
Romania	RO	Swaziland	SZ
Russia	RU	Sweden	SE
Rwanda	RW	Switzerland	CH
S		Syria	SY
St Helena	SH	T	
St Kitts-Nevis	KN	Taiwan	TW
St Lucia	LC	Tajikistan	TJ
St Pierre and Miquelon	PM	Tanzania	TZ
St Vincent and the Grenadines	VC	Thailand	TH
Samoa	WS	Timor-Leste	TL
San Marino	SM		

Togo	TG	Yemen	YE
Tokelau	TK	Zambia	ZM
Tonga	TO	Zimbabwe	ZW
Trinidad and Tobago	TT		
Tunisia	TN		
Turkey	TR		
Turkmenistan	TM		
Turks and Caicos Islands	TC		
Tuvalu	TV		
U			
Uganda	UG		
Ukraine	UA		
United Arab Emirates	AE		
United Kingdom (Great Britain)	GB		
United States of America	US		
United States, Minor Outlying Islands	UM		
Virgin Islands, United States	VI		
Uruguay	UY		
Uzbekistan	UZ		
V			
Vanuatu	VU		
Vatican City State	VA		
Venezuela	VE		
Viet Nam	VN		
Virgin Islands, United States	VI		
W, X, Y, & Z			
Wallis and Futuna	WF		
Western Sahara	EH		

