

# Annexes

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# Annex A: Measuring the digital economy

## Towards a definition of the digital economy<sup>1</sup>

The term “digital economy” is widely, but loosely, used to refer to parts of the economy that are impacted by the digital transformation. However, the lack of a single, generally accepted definition of what the digital economy encompasses hinders measurement efforts and can encourage the misperception that parts of the economy may go under-recorded because of digitalization. This absence of agreement partly stems from the multi-dimensional nature of the digital economy: digitalization is affecting the production, ordering, delivery and consumption of many goods and services, to the point that any modern economy can now be considered a “digital economy”.

There are two common approaches to defining and measuring the digital economy (OECD, 2020). The first, a “bottom-up” approach, considers the digital economy to be limited to a finite set of economic activities that produce information and communications technology (ICT) goods and digital services<sup>2</sup> that facilitate the digitalization of the economy. This contrasts to the broader “top-down” view, in which the digital economy includes any economic activity enabled by the use of ICT goods and digital services, reflecting the spread of digitalization across the whole economy.

From a measurement point of view, the first approach is relatively straightforward to implement. ICT goods and digital services are simply a grouping of central product classification (CPC) product classes – consisting of products which “must primarily be intended to fulfil or enable the function of information processing and communication by electronic means, including transmission and display” (United Nations, 2015). The ICT sector is, similarly, a grouping of International Standard Industrial Classification of All Economic Activities (ISIC) industries – those primarily engaged in producing ICT products (2008b). However, while ICT has generally grown much faster than the wider economy, and is worthy of policy attention, a narrow focus on the ICT sector is missing the wider impacts of digitalization on the production and consumption of other goods and services. An analysis of the “digital economy” that focuses only on the ICT sector will therefore understate the impact of digitalization on the economy.

In 2020, the G20 Digital Economy Ministers Meeting recognised in a Ministerial Declaration of 22 July 2020 a broader (“top-down” type) definition of the digital economy as:

*“all economic activity reliant on, or significantly enhanced by the use of digital inputs, including digital*

*technologies, digital infrastructure, digital services, and data; it refers to all producers and consumers, including government, that are utilising these digital inputs in their economic activities”.*<sup>3</sup>

Building on previous work by Bukht and Heeks (2018), this definition is accompanied by a tiered framework, which further delineates the impacts of digitalization on the economy and aids in its operationalization. These tiers separate firms into those that *produce* ICT goods and digital services, those that are *reliant* on these digital inputs, and, finally, those whose productive activities are *enhanced* by the use of digital inputs.

## Making digitalization visible in macroeconomic statistics: the conceptual framework behind the Digital Supply and Use Tables

The Digital Supply and Use Tables (Digital SUTs) framework has emerged as a tool to increase the visibility of digitalization within the existing macroeconomic statistics without establishing a hard frontier around the “digital economy”. The framework focuses on developing a better understanding of how digitalization impacts all transactions being measured in economic statistics.

The choice of supply and use tables as a framework for measuring digital activity reflects their coverage of all economic transactions from multiple angles. They record not just what is produced and consumed, but also who is producing and consuming.

The multi-dimensional nature of the digital economy requires a framework that can reflect both the production and the consumption of digital products, as well as the production and consumption of the non-digital products that are obtained through digital means, whether digitally ordered, digitally delivered or both. SUTs are flexible enough to allow the inclusion of additional product and industry breakdowns without disrupting the inherent balance of the SUTs. In this respect, output, value-added and other components can simply be moved between rows and columns as required and therefore the task is one of “reallocation” rather than of estimation.

As depicted in Figure A.1, the digital SUTs framework, like the measurement framework for digital trade (see Figure 2.1 in Chapter 2), encompasses three basic dimensions:

- The nature of the transaction (“How”);
- The product (“What”); and
- The digital industries explicitly identified in the digital SUTs (“Who”).

## THE NATURE OF THE TRANSACTION (“HOW”)

The nature of the transaction is a fundamental element of the digital SUTs framework. Conventional SUTs focus on what product was produced, who produced it, and who it was sold to. However, digital ordering and digital delivery are now commonplace, and it is arguably just as important now to know how those products were bought and delivered – i.e., the nature of the transaction.

### Mode of ordering

Digitally ordered transactions are defined as “the sale or purchase of a good or service, conducted over computer networks by methods specifically designed for the purpose of receiving or placing orders”, based on the OECD definition of e-commerce in OECD (2011), and it is fully in line with this Handbook’s definition of digitally ordered trade.

In the digital SUTs, transactions in goods and services are further broken down into six ordering modes, as shown in Table A.1 and A.2. Theoretically, such a breakdown is conceivable for each product in the SUTs, but it is particularly encouraged for the subset of products for which digital ordering and/or delivery are considered most relevant.

Importantly, transactions occurring through digital intermediation platforms (DIPs) are distinguished from those occurring directly with producers/sellers. By definition, DIPs do not take economic ownership of the goods, nor do they render the services being intermediated and they generate revenue by facilitating

the transaction between the seller (producer) and the buyer (consumer).

As DIPs are a key example of the rise of digitalization, and may have a large impact on the economy, transactions involving them are separately identified in the digital SUTs, in the same way that they are separately identified in digital trade.

### Mode of delivery

Regardless of the ordering mode, a product can be delivered to a consumer digitally or non digitally.

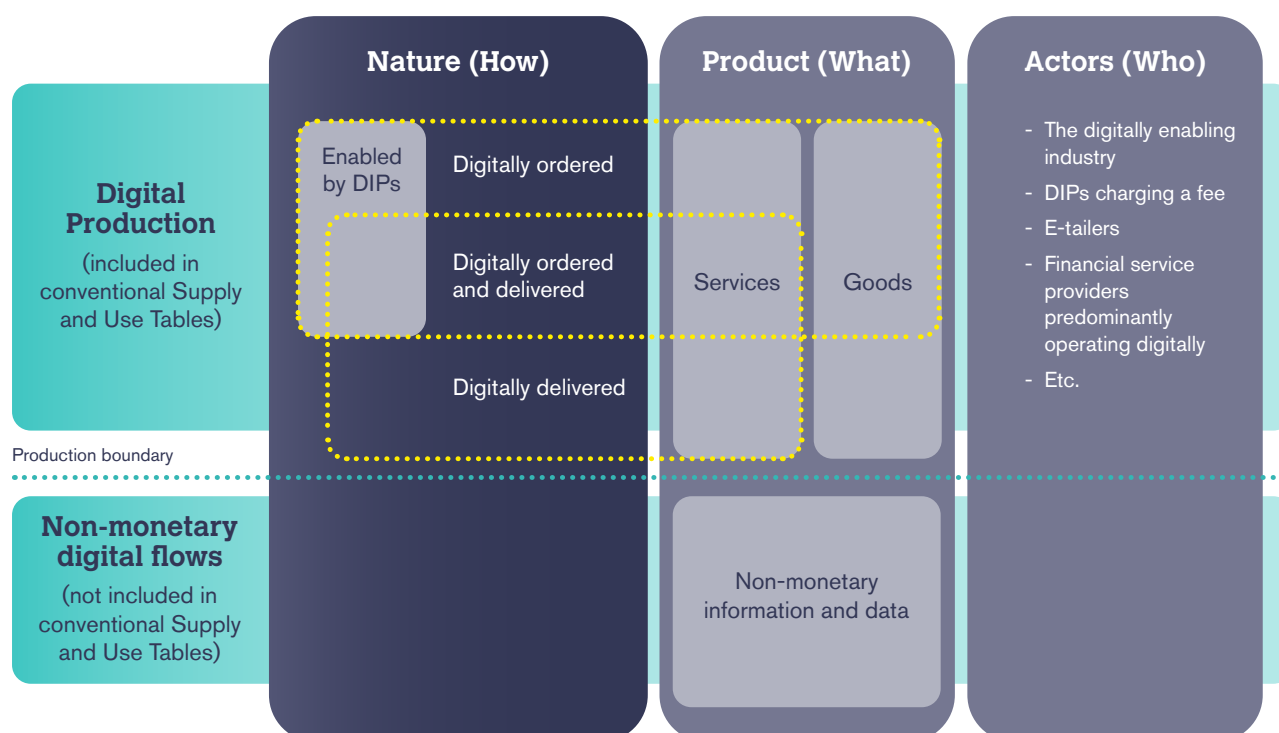
Digital delivery is defined as “all transactions that are delivered remotely over computer networks”. This definition is consistent with this Handbook’s definition of digitally delivered trade.

While the mode of ordering is reflected as a breakdown of the product rows in digital SUTs, the mode of delivery is represented as a breakdown of the columns for total output, total imports, total exports and total household consumption, including “of which” items on the mode of delivery (see Table A.1). The inclusion of import and exports provides a direct link to the digital trade framework.

## THE PRODUCT (“WHAT”)

All goods and services produced in the economy are included in the digital SUTs. Nevertheless, the digital SUTs framework focuses particularly on ICT goods and services, as well as on certain other goods and

**Figure A.1: The conceptual framework of digital SUTs**



**Source:** OECD Handbook on Compiling Digital Supply and Use Tables, based on IMF, OECD, UNCTAD and WTO (2023).

services that are most likely to be digitally ordered and/or digitally delivered.

ICT goods and digital services, as defined in the CPC Ver. 2.1 (United Nations, 2015), should be aggregated in two high level product rows rather than being recorded in multiple product rows, as in conventional SUTs. In addition, two products within ICT goods and digital services are of considerable policy interest and are therefore shown separately in the digital SUTs: digital intermediation services and

cloud computing services. Neither of these products is currently identified in existing product classifications, but they are of interest to users because they represent the production and consumption of a service that has fundamentally altered the way businesses operate. The digital SUTs also encourage the provision of separate breakdowns for non-digital goods and services that are more likely to be digitally ordered and/or digitally delivered. Examples include transport, accommodation and food services.

**TABLE A.1: THE NATURE OF THE TRANSACTIONS IN DIGITAL SUTs - SUPPLY TABLE**

Transaction perspective	Nominal values						Share					
	Total output	of which, digitally delivered	Imports	of which, digitally delivered	Total supply	of which, digitally delivered	Total output	of which, digitally delivered	Imports	of which, digitally delivered	Total supply	of which, digitally delivered
Total products							100%		100%		100%	
Total products - digitally ordered												
Direct from a counterparty												
Via a digital intermediation platform												
Via a resident digital intermediation platform												
Via a non-resident digital intermediation platform												
Not digitally ordered												

**TABLE A.2: THE NATURE OF THE TRANSACTIONS IN DIGITAL SUTs - USE TABLE**

Transaction perspective	Nominal values											
	Intermediate consumption	Of which, digitally delivered	Government final consumption	Of which, digitally delivered	Capital formation	Of which, digitally delivered	Household final consumption	Of which, digitally delivered	Exports	Of which, digitally delivered	Total use	Of which, digitally delivered
Total products												
Total Products - digitally ordered												
Direct from a counterparty												
Via a digital intermediation platform												
Via a resident digital intermediation platform												
Via a non-resident digital intermediation platform												
Not digitally ordered												

**Source:** OECD Handbook on Compiling Digital Supply and Use Tables (OECD, 2023).

A final consideration concerns three products that are outside the current SNA production and asset boundary. These are: data; zero-priced digital services provided by enterprises; and zero-priced digital services provided by the community. The measurement of these products is addressed as part of the overall revision of the SNA. While data are to be acknowledged as a class of asset in the central framework of the revised SNA, the production and consumption of zero-priced digital services (provided by both private enterprises and the community) will remain outside of the central SNA framework.<sup>4</sup>

### The digital industries explicitly identified in the digital SUTs (“Who”)

Digital SUTs, like conventional SUTs, do not have an institutional sector dimension. Through this, the digital SUTs framework reflects that economic activity of a digital nature can be undertaken by all sectors in the economy.

The additional “who” perspective provided in the digital SUTs relates to the identification of seven “digital industries”. These are:

- Digitally enabling industry (producers of ICT goods and digital services);
- Digital intermediation platforms (charging a fee);
- Data- and advertising-driven digital platforms;
- Producers dependent on digital intermediation platforms;
- E-tailers;
- Financial service providers predominantly operating digitally; and
- Other producers only operating digitally.<sup>5</sup>

These have been separated out from the industry columns where they are recorded in conventional SUTs in order to quantify specific aspects of digital activity that are not otherwise visible. Importantly, in the digital industries, firms are classified based on how they use digital technologies in their business models or to interact with consumers, rather than based on the fundamental economic activity they undertake, which is the basis for classification in the conventional SUTs. For example, a retailer becomes an e-tailer if the majority of its sales revenues are from orders placed digitally.

In practice, this means that two institutional units that would be in two separate ISIC industries, due to differences in their fundamental activities, may be placed in the same digital industry within the digital SUTs due to similarities in the way they make use of digital technology. For example, an online bookmaker and an e-learning provider would be classified separately under “gambling services” and “education services” in the SUTs, but would be placed together under “other producers only operating digitally” in the digital SUTs. This re-allocation of firms into digital industries provides important perspectives on the amount of output, value-added, compensation of

employees and even employment being provided by firms that are reliant on digital technology.

## Digital SUTs in practice: applications and priorities

Digital SUTs are not designed to produce a single measure of the “digital economy”. Rather, they provide a multidimensional framework that can generate a range of indicators to show how an economy is affected by the digital transformation.

Focusing on user needs, and recognising that populating a full set of digital SUTs is a challenging endeavour, a number of indicators have been identified as “high priority”:

- **Output and gross value-added (including its components) of the seven digital industries:** These indicators quantify the size of the seven digital industries listed above, and help to understand their production structure.
- **Intermediate consumption of digital intermediation services, cloud computing services, ICT goods and digital services:** These indicators provide insights into the evolution of the digital transformation across industries. For instance, an increase of intermediate consumption of ICT goods and digital services relative to other products can be a proxy for higher digitalization of production processes. Similarly, measuring the intermediate consumption of digital intermediation services and cloud computing services is important for a better understanding of which industries are undergoing the greatest transformation as a result of the use of DIPs, or are most reliant on cloud services to do business.
- **Expenditure by nature of transaction:** Indicators of expenditure (exports, imports and household final consumption) broken down according to the nature of transaction are also considered highly relevant because digital ordering and delivery are among the most pervasive elements of the digital economy for consumers and policymakers.

Since Digital SUTs were first put forward by the OECD Informal Advisory Group on Measuring GDP in a Digitalised Economy in 2017, several countries have started to produce experimental statistics consistent with the framework.<sup>6</sup> Digitalisation being one of the main drivers of the SNA research agenda, the Digital SUTs framework has also been endorsed in the formal SNA 2008 update process and so Digital SUTs will be incorporated as supplementary tables in the revised SNA.<sup>7</sup>

# Annex B: Accounting for digital trade transactions

## Understanding the annex table

This annex has been included to help compilers use the “Reporting template for digital trade” (Table 2.1 in Chapter 2), reproduced below.

Annex Table B.1, included hereafter, enumerates the following: what is being transacted (i.e., goods or services); the nature of the transaction (i.e., digitally ordered and/or digitally delivered); and who the parties involved in the transaction are (i.e., business-to-business (B2B), business-to-consumer (B2C), etc.). The annex table demonstrates how digital trade transactions should be recorded in the “Reporting template for digital trade” (Table 2.1) based on these factors.

Examples are given in Annex Table B.1 to help in interpreting and applying the recording of transactions in the reporting template. References to the template item(s) according to which any given transaction should be recorded are provided in parentheses.

Some digital trade transactions should be recorded in more than one line of the reporting template. A key

example is when the transaction is both digitally ordered (item 2) and digitally delivered (item 3) and therefore must be subtracted (item 4) to avoid double-counting when calculating total digital trade (item 1).

Digital intermediation services are, by definition, both digitally ordered and digitally delivered, and should therefore be recorded in the following items in the reporting template:

- Item 2.2: “Digitally ordered trade; Services”
- Item 3: “Digitally delivered trade”
- Item 4: “Services digitally ordered and digitally delivered”
- Item 4.a: “Services digitally ordered and digitally delivered; *Of which digital intermediation services*”.

Digital intermediation services are, by definition, provided by the digital intermediation platform (DIP) to both the buyer and the seller. It should be noted, however, that the fee for the digital intermediation service may be paid by the seller, the buyer, or both. If it is not known who paid the fee, the recommendation of this Handbook is that the fee should be recorded as having been paid by the seller. This can affect which countries need to record the digital intermediation service when completing the reporting template.

**TABLE 2.1 (CHAPTER 2): REPORTING TEMPLATE FOR DIGITAL TRADE**

Item			Total exports	Total imports
1	<b>Total digital trade</b>	2+3 minus 4		
2	<b>Digitally ordered trade</b>	2.1+2.2		
2.1	Goods			
2.1.a	<i>of which: via DIPs</i>			
2.2	Services			
2.2.a	<i>of which: via DIPs</i>			
3	<b>Digitally delivered trade</b>			
3.a	<i>of which: via DIPs</i>			
4	<b>Digitally ordered <u>and</u> digitally delivered trade</b>			
4.a	<i>of which: digital intermediation services</i>			
	<b>Addendum items</b>			
A.1	Digital trade in services	2.2+3 minus 4		
A.2	Digitally deliverable services	>3		

**Note:** Transactions should be broken down by relevant product groupings (Extended Balance of Payments Services Classification (EBOPS) 2010 for services and, for example, the Harmonized Commodity Description and Coding System (HS) or Central Product Classification (CPC) for goods).

**Source:** IMF, OECD, UNCTAD and WTO.



Additional guidance on the recording of the digital intermediation service fee is included in Chapter 5, Table 5.3, and a fully worked-up example, including statistics, can be viewed in Table 5.2, within Box 5.1.

Compilers have the flexibility to populate the template according to the sources and details available. For example, it is not essential to have separate measures of transactions involving digital intermediation platforms in order to record overall “digitally ordered trade” or “digitally deliverable trade”, or to calculate “total digital trade”.

**TABLE B.1: HOW TO RECORD DIGITAL TRADE TRANSACTIONS IN THE ACCOUNTS AND IN THE “REPORTING TEMPLATE FOR DIGITAL TRADE” (TABLE 2.1)**

	What	How			Who	Description	Example of transaction	What is recorded in the “Reporting template for digital trade” (Table 2.1 of Chapter 2)		
		Digitally ordered	DIP	Digitally delivered				Country A	Country B	Country C
1	Good	Y	N	N	B2B	An enterprise in Country A makes a purchase directly from a supplier in Country B.	A firm purchases a component used in its production from a non-resident supplier via its EDI.	Digitally ordered imports from Country B (2.1).	Digitally ordered exports to Country A (2.1).	N/A
2	Service	Y	N	N	B2B	An enterprise in Country A makes a purchase directly from a supplier in Country B.	A firm purchases transportation services used in its production from a non-resident supplier via its EDI.	Digitally ordered imports from Country B (2.2).	Digitally ordered exports to Country A (2.2).	N/A
3	Good	Y	N	N	B2C	A consumer in Country A makes a purchase directly from a supplier in Country B.	A consumer purchases an article of clothing from a non-resident company's website.	Digitally ordered imports from Country B (2.1).	Digitally ordered exports to Country A (2.1).	N/A
4	Service	Y	N	N	B2C	A consumer in Country A makes a purchase directly from a supplier in Country B.	A consumer purchases a hotel stay from a non-resident company's website.	Digitally ordered imports from Country B (2.2).	Digitally ordered exports to Country A (2.2).	N/A
5	Good	Y	Y	N	B2B	An enterprise in Country A makes a purchase from a resident supplier in Country A via a DIP located in Country B. In this case it does not matter whether the buyer or the seller pays for the digital intermediation services.	A firm orders a computer from a resident supplier via a non-resident DIP. Only the digital intermediation services are recorded as international trade.	Digital intermediation services imports from Country B (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A (2.2; 3; 4 & 4.a).	N/A
6	Good	Y	Y	N	B2B	An enterprise in Country A makes a purchase from a supplier in Country B via a resident DIP located in Country A. The digital intermediation services are paid for by the seller.	A firm orders office furniture from a non-resident supplier via a resident DIP.	Digitally ordered imports from Country B (2.1 & 2.1.a); digital intermediation services exports to Country B (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.1 & 2.1.a); digital intermediation services imports from Country A (2.2; 3; 4 & 4.a).	N/A

	What	How			Who	Description	Example of transaction	What is recorded in the “Reporting template for digital trade” (Table 2.1 of Chapter 2)		
		Digitally ordered	DIP	Digitally delivered				Country A	Country B	Country C
7	Good	Y	Y	N	B2B	An enterprise in Country A makes a purchase from a supplier in Country B via a DIP located in Country B. The digital intermediation services are paid for by the seller.	A firm orders stationery from a non-resident supplier via a non-resident DIP.	Digitally ordered imports from Country B (2.1 & 2.1.a).	Digitally ordered exports to Country A (2.1 & 2.1.a).	N/A
8	Good	Y	Y	N	B2B	An enterprise in Country A makes a purchase from a supplier in Country B via a DIP located in Country C. The digital intermediation services are paid for by the buyer.	A firm orders new chairs from a non-resident supplier via a non-resident DIP (located outside the buyer's or seller's countries).	Digitally ordered imports from Country B (2.1 & 2.1.a); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.1 & 2.1.a).	Digital intermediation services exports to Country A (2.2; 3; 4 & 4.a).
9	Good	Y	Y	N	B2B	An enterprise in Country A makes a purchase from a supplier in Country B via a DIP located in Country C. The digital intermediation services are paid for by both the buyer and seller.	A firm orders office furniture from a non-resident supplier via a non-resident DIP (located outside the buyer's or seller's countries).	Digitally ordered imports from Country B (2.1 & 2.1.a); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.1 & 2.1.a); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A and Country B (2.2; 3; 4 & 4.a).
10	Service	Y	Y	N	B2B	An enterprise in Country A makes a purchase from a resident supplier in Country A via a DIP located in Country B. In this case it does not matter whether the buyer or seller pays for the digital intermediation services.	A firm orders transportation services from a resident supplier via a non-resident DIP. Only the digital intermediation services are recorded as international trade.	Digital intermediation services imports from Country B (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A (2.2; 3; 4 & 4.a).	N/A
11	Service	Y	Y	N	B2B	An enterprise in Country A makes a purchase from a supplier in Country B via a resident DIP located in Country A. The digital intermediation services are paid for by the buyer.	A firm orders manufacturing services from a non-resident supplier via a resident DIP.	Digitally ordered imports from Country B (2.2 & 2.2.a).	Digitally ordered exports to Country A (2.2 & 2.2.a).	N/A
12	Service	Y	Y	N	B2B	An enterprise in Country A makes a purchase from a supplier in Country B via a DIP located in Country B. The digital intermediation services are paid for by the seller.	A firm orders sea transportation services from a non-resident supplier via a non-resident DIP.	Digitally ordered imports from Country B (2.2 & 2.2.a).	Digitally ordered exports to Country A (2.2 & 2.2.a).	N/A



	What	How			Who	Description	Example of transaction	What is recorded in the “Reporting template for digital trade” (Table 2.1 of Chapter 2)		
		Digitally ordered	DIP	Digitally delivered				Country A	Country B	Country C
13	Service	Y	Y	N	B2B	An enterprise in Country A makes a purchase from a supplier in Country B via a DIP located in Country C. The digital intermediation services are paid for by both the buyer and seller.	A firm orders maintenance or repair services from a non-resident supplier via a non-resident DIP (located outside the buyer's or seller's countries).	Digitally ordered imports from Country B (2.2 & 2.2.a); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.2 & 2.2.a); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A and Country B (2.2; 3; 4 & 4.a).
14	Good	Y	Y	N	B2C	A consumer in Country A makes a purchase from a resident supplier in Country A via a DIP located in Country B. In this case it does not matter whether the buyer or seller pays for the digital intermediation services.	A consumer buys a mobile phone from a resident supplier via a non-resident platform.	Digital intermediation services imports from Country B (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A (2.2; 3; 4 & 4.a).	N/A
15	Good	Y	Y	N	B2C	A consumer in Country A makes a purchase from a supplier in Country B via a resident DIP located in Country A. The digital intermediation services are paid for by the seller.	A consumer orders a bicycle from a third-party seller via Amazon Marketplace.	Digitally ordered imports from Country B (2.1 & 2.1.a); digital intermediation services exports to Country B (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.1 & 2.1.a); digital intermediation services imports from Country A (2.2; 3; 4 & 4.a).	N/A
16	Good	Y	Y	N	B2C	A consumer in Country A makes a purchase from a supplier in Country B via a DIP located in Country B. The digital intermediation services are paid by the seller.	A consumer orders shoes from a non-resident supplier via a non-resident platform.	Digitally ordered imports from Country B (2.1 & 2.1.a).	Digitally ordered exports to Country A (2.1 & 2.1.a).	N/A
17	Good	Y	Y	N	C2C	A consumer in Country A makes a purchase from a consumer in Country B via a DIP located in Country C. The digital intermediation services are paid for by the seller.	A consumer purchases second-hand goods from a non-resident via eBay (located outside the buyer's and seller's countries).	Digitally ordered imports from Country B (2.1 & 2.1.a).	Digitally ordered exports to Country A (2.1 & 2.1.a); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country B (2.2; 3; 4 & 4.a).
18	Service	Y	Y	N	B2C	A consumer in Country A makes a purchase from a resident supplier in Country A via a DIP located in Country B. In this case it does not matter whether the buyer or seller pays for the digital intermediation services.	A consumer orders an Uber driven by a resident via the non-resident app. Only the digital intermediation services are recorded as international trade.	Digital intermediation services imports from Country B (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A (2.2; 3; 4 & 4.a).	N/A

	What	How			Who	Description	Example of transaction	What is recorded in the “Reporting template for digital trade” (Table 2.1 of Chapter 2)		
		Digitally ordered	DIP	Digitally delivered				Country A	Country B	Country C
19	Service	Y	Y	N	B2C	A consumer in Country A makes a purchase from a supplier in Country B via a resident DIP located in Country A. The digital intermediation services are paid for by both the buyer and seller.	A consumer purchases computer repair services from a non-resident supplier via a specialist resident DIP.	Digitally ordered imports from Country B (2.2 & 2.2.a); digital intermediation services exports to Country B (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.2 & 2.2.a); digital intermediation services imports from Country A (2.2; 3; 4 & 4.a).	N/A
20	Service	Y	Y	N	B2C	A consumer in Country A makes a purchase from a supplier in Country B via a DIP located in Country B. The digital intermediation services are paid for by the buyer.	A consumer orders shipping services from a non-resident supplier via a non-resident platform.	Digitally ordered imports from Country B (2.2 & 2.2.a); digital intermediation services imports from Country B (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.2 & 2.2.a); digital intermediation services exports to Country A (2.2; 3; 4 & 4.a).	N/A
21	Service	Y	Y	N	C2C	A consumer in Country A makes a purchase from a consumer in Country B via a DIP located in Country C. The digital intermediation services are paid for by both the buyer and seller.	A consumer buys accommodation services for a stay at a non-resident property via Airbnb (located outside the buyer's or seller's countries).	Digitally ordered imports from Country B (2.2 & 2.2.a); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.2 & 2.2.a); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A and Country B (2.2; 3; 4 & 4.a).
22	Service	Y	N	Y	B2B	An enterprise in Country A purchases a service online directly from a supplier in Country B; service is delivered digitally.	A firm purchases standardized computer services directly from a non-resident supplier's website.	Digitally ordered imports from Country B (2.2); digitally delivered imports from Country B (3); digitally ordered and delivered imports from Country B (4).	Digitally ordered exports to Country A (2.2); digitally delivered exports to Country A (3); digitally ordered and delivered exports to Country A (4).	N/A
23	Service	Y	N	Y	B2C	A consumer in Country A purchases a service online directly from a supplier in Country B; service is delivered digitally.	A consumer purchases an insurance policy directly from a non-resident insurer's website.	Digitally ordered imports from Country B (2.2); digitally delivered imports from Country B (3); digitally ordered and delivered imports from Country B (4).	Digitally ordered exports to Country A (2.2); digitally delivered exports to Country A (3); digitally ordered and delivered exports to Country A (4).	N/A
24	Service	Y	Y	Y	B2B	An enterprise in Country A purchases a service from a resident supplier in Country A via a DIP located in Country B; service is delivered digitally. In this case it does not matter whether the buyer or seller pays for the digital intermediation services.	A firm orders a logo design from a resident designer via a non-resident DIP for graphical designers. Only the digital intermediation services are recorded as international trade.	Digital intermediation services imports from Country B (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A (2.2; 3; 4 & 4.a).	N/A

	What	How			Who	Description	Example of transaction	What is recorded in the “Reporting template for digital trade” (Table 2.1 of Chapter 2)		
		Digitally ordered	DIP	Digitally delivered				Country A	Country B	Country C
25	Service	Y	Y	Y	B2B	An enterprise in Country A purchases a service from a supplier in Country B via a resident DIP located in Country A; service is delivered digitally. The digital intermediation services are paid for by the buyer.	A firm orders specialized accounting software from a non-resident software company via a resident DIP.	Digitally ordered imports from Country B (2.2 & 2.2.a); digitally delivered imports from Country B (3 & 3.a); digitally ordered and delivered imports from Country B (4).	Digitally ordered exports to Country A (2.2 & 2.2.a); digitally delivered exports to Country A (3 & 3.a); digitally ordered and delivered exports to Country A (4).	N/A
26	Service	Y	Y	Y	B2B	An enterprise in Country A purchases a service from a supplier in Country B via a DIP located in Country B; service is delivered digitally. The digital intermediation services are paid for by both the buyer and seller.	A firm orders consultancy services from a non-resident firm via a specialized non-resident DIP.	Digitally ordered imports from Country B (2.2 & 2.2.a); digitally delivered imports from Country B (3 & 3.a); digitally ordered and delivered imports from Country B (4); digital intermediation services imports from Country B (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.2 & 2.2.a); digitally delivered exports to Country A (3 & 3.a); digitally ordered and delivered exports to Country A (4); digital intermediation services exports to Country A (2.2; 3; 4 & 4.a).	N/A
27	Service	Y	Y	Y	B2B	An enterprise in Country A purchases a service from a supplier in Country B via a DIP located in Country C; service is delivered digitally. The digital intermediation services are paid for by both the buyer and seller.	A firm orders market research services from a non-resident firm via a non-resident market researcher DIP (located outside the buyer's or seller's countries).	Digitally ordered imports from Country B (2.2 & 2.2.a); digitally delivered imports from Country B (3 & 3.a); digitally ordered and delivered imports from Country B (4); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.2 & 2.2.a); digitally delivered exports to Country A (3 & 3.a); digitally ordered and delivered exports to Country A (4); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A and Country B (2.2; 3; 4 & 4.a).
28	Service	Y	Y	Y	B2C	A consumer in Country A purchases a service from a resident supplier in Country A via a DIP located in Country B; service is delivered digitally. In this case it does not matter whether the buyer or seller pays for the digital intermediation services.	A consumer purchases medical services (telemedicine) from a resident firm via a specialized non-resident DIP. Only the digital intermediation services are recorded as international trade.	Digital intermediation services imports from Country B (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A (2.2; 3; 4 & 4.a).	N/A
29	Service	Y	Y	Y	B2C	A consumer in Country A purchases a service from a supplier in Country B via a resident DIP located in Country A; service is delivered digitally. The digital intermediation services are paid for by both the buyer and seller.	A consumer purchases online education services supplied by a non-resident via a resident DIP specialized in education.	Digitally ordered imports from Country B (2.2 & 2.2.a); digitally delivered imports from Country B (3 & 3.a); digitally ordered and delivered imports from Country B (4); digital intermediation services exports to Country B (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.2 & 2.2.a); digitally delivered exports to Country A (3 & 3.a); digitally ordered and delivered exports to Country A (4); digital intermediation services imports from Country A (2.2; 3; 4 & 4.a).	N/A

	What	How			Who	Description	Example of transaction	What is recorded in the “Reporting template for digital trade” (Table 2.1 of Chapter 2)		
		Digitally ordered	DIP	Digitally delivered				Country A	Country B	Country C
30	Service	Y	Y	Y	B2C	A consumer in Country A purchases a service from a supplier in Country B via a DIP located in Country B; service is delivered digitally. The digital intermediation services are paid for by the buyer.	A consumer purchases an app from a non-resident supplier via a non-resident app site.	Digitally ordered imports from Country B (2.2 & 2.2.a); digitally delivered imports from Country B (3 & 3.a); digitally ordered and delivered imports from Country B (4); digital intermediation services imports from Country B (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.2 & 2.2.a); digitally delivered exports to Country A (3 & 3.a); digitally ordered and delivered exports to Country A (4); digital intermediation services exports to Country A (2.2; 3; 4 & 4.a).	N/A
31	Service	Y	Y	Y	B2C	A consumer in Country A purchases a service from a supplier in Country B via a DIP located in Country C; service is delivered digitally. The digital intermediation services are paid for by the seller.	A consumer purchases health services from a non-resident supplier via a specialized non-resident DIP (located outside the buyer's or seller's countries).	Digitally ordered imports from Country B (2.2 & 2.2.a); digitally delivered imports from Country B (3 & 3.a); digitally ordered and delivered imports from Country B (4).	Digitally ordered exports to Country A (2.2 & 2.2.a); digitally delivered exports to Country A (3 & 3.a); digitally ordered and delivered exports to Country A (4); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country B (2.2; 3; 4 & 4.a).
32	Service	Y	Y	Y	C2C	A consumer in Country A purchases a service from a consumer in Country B via a DIP located in Country C; service is delivered digitally. The digital intermediation services are paid for by both the buyer and seller.	A consumer orders a knitting pattern from a non-resident consumer via Ravelry (located outside the buyer's and seller's countries).	Digitally ordered imports from Country B (2.2 & 2.2.a); digitally delivered imports from Country B (3 & 3.a); digitally ordered and delivered imports from Country B (4); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digitally ordered exports to Country A (2.2 & 2.2.a); digitally delivered exports to Country A (3 & 3.a); digitally ordered and delivered exports to Country A (4); digital intermediation services imports from Country C (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A and Country B (2.2; 3; 4 & 4.a).
33	Service	Y	Y	Y	C2C	A consumer in Country A purchases a service from a consumer in Country B via a DIP located in Country B; service is delivered digitally. In this case it does not matter whether the buyer or seller pays for the digital intermediation services.	A consumer orders digitally downloadable software (e.g. photo software) from another resident consumer via a non-resident DIP. Only the digital intermediation services are recorded as international trade.	Digital intermediation services imports from Country B (2.2; 3; 4 & 4.a).	Digital intermediation services exports to Country A (2.2; 3; 4 & 4.a).	N/A
34	Service	N	N	Y	B2B	An enterprise in Country A places an offline order for a service directly from a supplier in Country B; service is delivered digitally.	A firm purchases bespoke consultancy services from a non-resident supplier, via a manually typed email.	Digitally delivered imports from Country B (3).	Digitally delivered exports to Country A (3).	N/A
35	Service	N	N	Y	B2C	A consumer in Country A purchases a service offline directly from a supplier in Country B; service is delivered digitally.	A foreign student purchases, via a telephone call, education services from a non-resident with online lectures.	Digitally delivered imports from Country B (3).	Digitally delivered exports to Country A (3).	N/A

Source: IMF, OECD, UNCTAD and WTO

TABLE C.1: EXPANDED TABLE ON DIGITALLY DELIVERABLE SERVICES IN EBOPS 2010

	Statistical Data and Metadata eXchange Balance of Payments Data Structure Definition (SDMX BOP DSD) components	Extended Balance of Payments Services classification (EBOPS 2010) components
Insurance and pension services	SF	6
Direct insurance	SF1	6.1
Life insurance	SF11	6.1.1
Freight insurance	SF12	6.1.2
Other direct insurance	SF13	6.1.3
Reinsurance	SF2	6.2
Auxiliary insurance services	SF3	6.3
Pension and standardized guarantee services	SF4	6.4
Pension services	SF41	6.4.1
Standardized guarantee services	SF42	6.4.2
Financial services	SG	7
Explicitly charged and other financial services	SG1	7.1
Financial intermediation services indirectly measured (FISIM)	SG2	7.2
Charges for the use of intellectual property n.i.e.	SH	8
Franchises and trademarks licensing fees	SH1	8.1
Licences for the use of outcomes of research and development	SH2	8.2
Licences to reproduce and/or distribute computer software	SH3	8.3
Licences to reproduce and/or distribute audio-visual and related products	SH4	8.4
Licences to reproduce and/or distribute audio-visual products	SH41	8.4.1
Licences to reproduce and/or distribute other products	SH42	8.4.2
Telecommunications, computer, and information services	SI	9
Telecommunications services	SI1	9.1
Computer services	SI2	9.2
Computer software	SI21	9.2.1
Of which: Software originals	SI21z	9.2.1.a
Other computer services	SI22	9.2.2
Information services	SI3	9.3
News agency services	SI31	9.3.1
Other information services	SI32	9.3.2
Research and development services	SJ1	10.1
Work undertaken on a systematic basis to increase the stock of	SJ11	10.1.1
Provision of customized and non-customized research and development services	SJ111	10.1.1.1
Sale of proprietary rights arising from research and development	SJ112	10.1.1.2
Patents	SJ1121	10.1.1.2.1
Copyrights arising from research and development	SJ1122	10.1.1.2.2

	Statistical Data and Metadata eXchange Balance of Payments Data Structure Definition (SDMX BOP DSD) components	Extended Balance of Payments Services classification (EBOPS 2010) components
Industrial processes and designs	SJ1123	10.1.1.2.3
Other sales of proprietary rights arising from research and development	SJ1124	10.1.1.2.4
Other research and development services	SJ12	10.1.2
Professional and management consulting services	SJ2	10.2
Legal, accounting, management consulting and public relations services	SJ21	10.2.1
Legal services	SJ211	10.2.1.1
Accounting, auditing, bookkeeping and tax consulting services	SJ212	10.2.1.2
Business and management consulting and public relations services	SJ213	10.2.1.3
Advertising, market research and public opinion polling services	SJ22	10.2.2
Of which: Convention, trade fair and exhibition organization services	SJ22z	10.2.2.1
Architectural, engineering, scientific and other technical services	SJ31	10.3.1
Architectural services	SJ311	10.3.1.1
Engineering services	SJ312	10.3.1.2
Scientific and other technical services	SJ313	10.3.1.3
Trade-related services	SJ34	10.3.4
Other business services n.i.e.	SJ35	10.3.5
Of which: Employment services, i.e., search, placement and supply of personnel services	SJ35z	10.3.5.1
Audio-visual and related services	SK1	11.1
Audio-visual services	SK11	11.1.1
Of which: Audio-visual originals	SK11z	11.1.1.a
Artistic-related services	SK12	11.1.2
Health services	SK21	11.2.1
Education services	SK22	11.2.2
Heritage and recreational services	SK23	11.2.3
<b>Digitally deliverable services consumed abroad (Mode 2)</b> <i>Travel: by purpose of travel</i>		
Business	SDA	4.1
Acquisition of goods and services by border, seasonal and other short-term workers	SDA1	4.1.1
Other (Business travel)	SDA2	4.1.2
Personal	SDB	4.2
Health-related	SDB1	4.2.1
Education-related	SDB2	4.2.2
Other (Personal travel)	SDB3	4.2.3
<i>Travel - alternative presentation: by product</i>		
Other services	SD5	4a.5
Of which: Health services	SD5z	4a.5.1
Of which: Education services	SD5y	4a.5.2



# Annex D: Table of allocation by mode of supply of digitally deliverable services

**TABLE D.1: RECOMMENDED DEFAULT ALLOCATION BY MODE OF SUPPLY OF DIGITALLY DELIVERABLE SERVICES IN EBOPS 2010 IN THE EUROSTAT-WTO MODEL**

Percentage of total trade in each EBOPS 2010 component					
Component	EBOPS 2010 Description	Mode 1	Mode 2	Mode 3	Mode 4
<b>Digitally deliverable services supplied cross-border (Mode 1)</b>					
SF	Insurance and pension services	100			
SF1	Direct insurance	100			
SF11	Life insurance	100			
SF12	Freight insurance	100			
SF13	Other direct insurance	100			
SF2	Reinsurance	100			
SF3	Auxiliary insurance services	100			
SF4	Pension and standardized guarantee services	100			
SF41	Pension services	100			
SF42	Standardized guarantee services	100			
SG	Financial services	100			
SG1	Explicitly charged and other financial services	100			
SG2	Financial intermediation services indirectly measured (FISIM)	100			
SH	Charges for the use of intellectual property n.i.e.	100			
SH1	Franchises and trademarks licensing fees	100			
SH2	Licences for the use of outcomes of research and development	100			
SH3	Licences to reproduce and/or distribute computer software	100			
SH4	Licences to reproduce and/or distribute audio-visual and related products	100			
SH41	Licences to reproduce and/or distribute audio-visual products	100			
SH42	Licences to reproduce and/or distribute other products	100			
SI	Telecommunications, computer and information services	80			20
SI1	Telecommunications services	100			
SI2	Computer services	75			25
SI21	Computer software	75			25
SI21z	<i>Of which: Software originals</i>	100			
SI22	Other computer services	75			25
SI3	Information services	100			
SI31	News agency services	100			
SI32	Other information services	100			
SJ	Other business services	80			20
SJ1	Research and development services	90			10
SJ11	Work undertaken on a systematic basis to increase the stock of knowledge	90			10
SJ111	Provision of customized and non-customized research and development services	90			10
SJ112	Sale of proprietary rights arising from research and development	100			
SJ1121	Patents	100			

Component	EBOPS 2010 Description	Mode 1	Mode 2	Mode 3	Mode 4
SJ1122	Copyrights arising from research and development	100			
SJ1123	Industrial processes and designs	100			
SJ1124	Other sales of proprietary rights arising from research and development	100			
SJ12	Other research and development services	90			10
SJ2	Professional and management consulting services	75			25
SJ21	Legal, accounting, management consulting and public relations services	75			25
SJ211	Legal services	75			25
SJ212	Accounting, auditing, bookkeeping, and tax consulting services	75			25
SJ213	Business and management consulting and public relations services	75			25
SJ22	Advertising, market research and public opinion polling services	75			25
SJ22z	<i>Of which: Convention, trade fair and exhibition organization services</i>	75			25
SJ3	Technical, trade-related and other business services	80			20
SJ31	Architectural, engineering, scientific and other technical services	75			25
SJ311	Architectural services	75			25
SJ312	Engineering services	75			25
SJ313	Scientific and other technical services	75			25
SJ34	Trade-related services	100			
SJ35	Other business services n.i.e.	75			25
SJ35z	<i>Of which: Employment services, i.e., search, placement and supply services of personnel</i>	75			25
SK	Personal, cultural and recreational services	75			25
SK1	Audio-visual and related services	70	10		20
SK11	Audio-visual services	70	10		20
SK11z	<i>Of which: Audio-visual originals</i>	100			
SK12	Artistic-related services	70	10		20
SK2	Other personal, cultural and recreational services	75			25
SK21	Health services	75			25
SK22	Education services	75			25
SK23	Heritage and recreational services	75			25

#### Digitally deliverable services consumed abroad (Mode 2) recoded under Travel (SD)

*Travel: By purpose of travel*

SDA	Business		100		
SDA1	Acquisition of goods and services by border, seasonal and other short-term workers		100		
SDA2	Other (Business travel)		100		
SDB	Personal		100		
SDB1	Health-related		100		
SDB2	Education-related		100		
SDB3	Other (Personal travel)		100		
	<i>Travel - alternative presentation: By product</i>		100		
SD5	Other services		100		
SD5z	<i>Of which: Health services</i>		100		
SD5y	<i>Of which: Education services</i>		100		

**Note:** For explanations of the four services modes of supply, see Box 2.2 in Chapter 2.

**Source:** Chapter 4-Eurostat (2021a).

# Annex E: Questionnaire – General Administration of China Customs (“China Customs”)

1 Basic information										
1.1 Trade flow	<input type="checkbox"/> Export only			<input type="checkbox"/> Import only			<input type="checkbox"/> Export and Import			
1.2 Business Type	<input type="checkbox"/> Self-built/Self-operated Platform			<input type="checkbox"/> Third-party platform			<input type="checkbox"/> E-commerce Vendor		<input type="checkbox"/> E-commerce Facilitator	
1.3 Parties involved	1.3.1 Platforms	Serial No.	Name				Website Address			
		1					(Where the goods are ordered)			
		2								
		...								
	1.3.2 Vendors	Serial No.	Name			Website Address		Share (%)		
		1				(Where the goods are ordered)				
		2								
		...								
	1.3.3 Facilitators									
	1.3.3.1 Types		<input type="checkbox"/> Logistics		<input type="checkbox"/> Customs formalities only		<input type="checkbox"/> Payment		<input type="checkbox"/> Other _____	
	1.3.3.2 Clients									
	1.3.3.2.1 Platforms	Serial No.	Name				Website Address		Share (%)	
		1					(Where the goods are ordered)			
		2								
		...								
	1.3.3.2.1 Vendors	Serial No.	Name				Registration No.		Share (%)	
		1								
		2								
...										
2 Export and Import by Mode of Customs Release										
Mode of Customs Release		Export (Value)				Import (Value)				
2.1 Totals										
2.2.1 Declared and Released as CBEC goods (Customs procedure code 9610, 1210, 1239, 9710 and 9810)										
2.2.2 Released other than CBEC goods										
2.2.2.1 Released as general cargo										
2.2.2.2 Released as express or mail parcels										

### 3 Export and Import by Partner Countries and Territories

Major Destination of Export			Major Origin of Import		
Serial No.	Name	Share (%)	Serial No.	Name	Share (%)
1			1		
2			2		
...			...		

### 4 Export and Import by Domestic Locations of China

Major Domestic Sources of Export			Major Domestic Destination of Import		
Serial No.	Name	Share (%)	Serial No.	Name	Share (%)
1			1		
2			2		
...			...		

### 5 Export and Import by End Use

	Export		Import	
5.1 Total (Value)				
5.2 As Consumer Goods (Value)	Categories	Share (%)	Categories	Share (%)
	Clothing shoes bags and jewelry accessories		Fresh food	
	Mobile phones, computers and other digital products		Milk powder	
	Household and office appliances		Beauty makeup, perfume and daily care	
	Home and kitchen		Medicines, health products and medical instruments	
	Medicines, health products and medical instruments		Mobile phones, computers and other digital products	
	Toys, maternal and infant products other than milk powder		Household and office appliances	
	Sports and outdoors		Clothing shoes bags and jewelry accessories	
	Gardening and home improvement tools		Toys, maternal and infant products other than milk powder	
	Automotive		Others	
	Others		–	
5.3 As Input for Production (Value)	Categories	Share (%)	Categories	Share (%)
	Intermediate goods: primary		Intermediate goods: primary	
	Intermediate goods: processed		Intermediate goods: processed	
	Capital goods		Capital goods	

### 6 Expectations and Comments

6.1 Expectations of Business Trend	<input type="checkbox"/> Same as the Current Period	<input type="checkbox"/> Going Up	<input type="checkbox"/> Going Down
	–	<input type="checkbox"/> by less than 5%	<input type="checkbox"/> by less than 5%
		<input type="checkbox"/> by 5%-20%	<input type="checkbox"/> by 5%-20%
		<input type="checkbox"/> by 20% and more	<input type="checkbox"/> by 20% and more
6.2 Comments			

# Annex F: Questionnaire – China's Ministry of Commerce (MOFCOM)

## ITEM 1: BASIC INFORMATION FORM ON SERVICE-OUTSOURCING ENTERPRISES

Basic Information	Registration Code <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
	Enterprise Name _____	
	Location of Registration	
	Province _____	
	City _____	
	County _____	
	Major activities	
	1. _____ 2. _____ 3. _____	
Enterprise Type		
<input type="checkbox"/> Domestic (Mainland China) <input type="checkbox"/> Hong Kong, China; Macao, China or Chinese Taipei - invested <input type="checkbox"/> Foreign - invested		
Commercial Presence (Foreign affiliate)		
China _____		
Overseas (Country and Region)		
1. _____ 2. _____ 3. _____		
Registered Capital (RMB) _____		

## ITEM 2: SERVICE OUTSOURCING CONTRACT

Contract	Enterprise Name _____	
	Contract No. _____	Description _____
	Date of Signing ____YY ____MM	Validation _____ Months
	Contracting Value: US\$ _____	
	Location of Service Delivery:	
	1. China (City: _____) 2. Overseas (Country _____ City _____)	
	Contract Type: <input type="checkbox"/> 1. Onshore <input type="checkbox"/> 2. Offshore	

Type of Service Outsourcing	ITO	<input type="checkbox"/> IT research and development services <input type="checkbox"/> IT operation and maintenance services <input type="checkbox"/> IT application development services
	BPO	<input type="checkbox"/> Internal management services <input type="checkbox"/> Business operation services <input type="checkbox"/> Repair and maintenance services
	KPO	<input type="checkbox"/> Business services <input type="checkbox"/> Design services <input type="checkbox"/> Research and development services
Client company	Name of Client Company _____	
	Registration 1. China (City: _____) 2. Overseas (Country _____ City _____)	
	Industry (GB/T 4754-2011) <input type="checkbox"/> A agriculture, forestry, animal husbandry, fisheries <input type="checkbox"/> B mining <input type="checkbox"/> C manufacturing <input type="checkbox"/> D electricity, heat, gas and water production and supply <input type="checkbox"/> E construction <input type="checkbox"/> F wholesale and retail trade <input type="checkbox"/> G transportation, storage and postal services <input type="checkbox"/> H accommodation and catering <input type="checkbox"/> I information transmission, software and information technology services <input type="checkbox"/> J financial services <input type="checkbox"/> K real estate <input type="checkbox"/> L leasing and business services <input type="checkbox"/> M scientific research and technical services <input type="checkbox"/> N water, environment and public facilities management <input type="checkbox"/> O residential services, repair and other services <input type="checkbox"/> P education <input type="checkbox"/> Q health and social work <input type="checkbox"/> R culture, sports and entertainment <input type="checkbox"/> S public administration, social security and social organizations <input type="checkbox"/> T international organizations	
Implementation	Date ____YY____MM____DD	
	Bank Receipt No. of Exchange Earnings_____	
	Value USD _____	
	Exchange Earnings USD _____	
	Value in Total USD _____	



### ITEM 3: DEVELOPMENT OF DIGITAL TRADE IN CHINA

In line with the reporting template recommended in this Handbook, data collected for international ITO corresponds to digitally delivered exports, although, at this stage, it is not yet possible to distinguish between digitally ordered and non-digitally ordered services, nor is it possible to break the data down by institutional sector.

**TABLE F.1: DIGITAL TRADE PERFORMANCE IN CHINA 2021**

	<b>Exports</b> (US\$ billion)	<b>Imports</b> (US\$ billion)
Digitally ordered	...	...
Goods	215.7	82.4
Services, not digitally delivered	...	...
Digitally delivered services	55.0	...
Digitally ordered	...	...
Not digitally ordered	...	...

**Note:** Data on digitally ordered goods is sourced from the General Administration of Customs of China.

**Source:** MOFCOM.

# Annex G: Questionnaire – Tax Administration Jamaica (TAJ) and Bank of Jamaica

The table presents a preliminary mapping between the items in the Services and Primary Income accounts of the balance-of-payments (exports only) and administrative data from specific tax forms. The key idea behind the mapping is to construct proxies for digitally ordered and delivered trade for the corresponding items of balance of payments services. The approach has not yet been tested, and the resulting proxies have not yet been validated against official statistics on e-commerce or digitally delivered services.

TABLE G.1: MAPPING OF ADMINISTRATIVE DATA (TAX RETURNS) TO BALANCE OF PAYMENTS SERVICES DATA	
Services account by category	Corresponding administrative data from tax forms <sup>a</sup>
<b>Services exports</b>	
<b>1. Transportation (Passenger, Freight &amp; Other)</b>	Form 4A GCT Returns, Section D, Line 20 2. Form IT14 Miscellaneous Payments to Non-Residents
Sea	Form 4A GCT Returns, Section D, Line 20 2. Form IT14 Miscellaneous Payments to Non-Residents
Air	Form 4A GCT Returns, Section D, Line 20 2. Form IT14 Miscellaneous Payments to Non-Residents
Other	Form 4A GCT Returns, Section D, Line 20 2. Form IT14 Miscellaneous Payments to Non-Residents
<b>2. Travel</b> (Estimated expenditure by Visitors received from JTB)	
Business	Form 4D GCT Returns, Section D, Line 37 (GCT Returns on imported Tourism Services) 2. Form IT14 Miscellaneous Payments to Non-Residents
Personal	Form 4D GCT Returns, Section D, Line 37 (GCT Returns on imported Tourism Services) 2. Form IT14 Miscellaneous Payments to Non-Residents
<b>3. Communication Services</b>	
Postal	Form 4A GCT Returns, Section D, Line 22 2. Form IT14 Miscellaneous Payments to Non-Residents
Telecommunication	Form 4A GCT Returns, Section D, Line 22 2. Form IT14 Miscellaneous Payments to Non-Residents
Construction	Form 4A GCT Returns, Section D, Line 22 2. Form IT14 Miscellaneous Payments to Non-Residents
<b>4. Construction Services</b> (currently estimated as 15% of FDI flows)	GCT Returns on Construction Activities 2. Form IT14 Miscellaneous Payments to Non-Residents
Construction abroad	
Construction in the compiling economy	Form 4A GCT Returns, Section D, Line 22
<b>5. Insurance Services</b>	Form 4E GCT Returns, Section D, Line 33 (GCT Returns on imported insurance services) 2. Form IT14 Miscellaneous Payments to Non-Residents
Life	2. Form IT14 Miscellaneous Payments to Non-Residents
Freight	Form 4E GCT Returns, Section D, Line 33

Other	Form 4E GCT Returns, Section D, Line 33
Reinsurance	Form 4E GCT Returns, Section D, Line 33
Auxiliary	Form 4E GCT Returns, Section D, Line 33
<b>6. Financial Services</b>	Form 4A GCT Returns, Section D, Line 22
<b>7. Computer and Information Services</b>	Form 4A GCT Returns, Section D, Line 22
<b>8. Royalties and License Fees</b>	Form IT14 Miscellaneous Payments to Non-Residents
<b>9. Other Business Services</b>	1. Form 4A GCT Returns, Section D, Line 22 2. Form S04 Line 36, Income earned from sources outside the island
<b>10. Personal, Cultural and Recreational</b>	Form S04 Line 36, Income earned from sources outside the island
<b>11. Government Services</b>	Form 4H Goods and Services acquired

**Source:** Bank of Jamaica.

# Annex H: Questionnaire – Instituto Nacional de Estadística (National Statistics Institute, Spain)

## THE QUESTIONNAIRE MODULE ON E-COMMERCE IN THE ICT-H

The module of the ICT-H questionnaire devoted to e-commerce proposes the 14 questions below. The e-commerce questions are introduced as follows to the respondent:

*The questions in this part refer to the purchase of products and services via the internet (website or application) made for private purposes. These do not include work-related or free purchases.*

*Please note that the contact and the purchase agreement both with companies and natural persons (e.g., Airbnb, Facebook Marketplace, HomeAway, etc.) must take place via an application or digital intermediary platform (DIP). Orders made via e-mail, WhatsApp, phone calls or “in person” should be excluded.*

*Payment does not necessarily need to take place online (any common mean of payment is acceptable).*

1. Have you ever, for private purposes, purchased products or services via the internet?

Possible responses: Yes/No

2. When was the last time you purchased a product or service via the internet?

Possible responses: In the last three months; More than three months and less than one year ago; More than one year ago

3. Have you, for private purchases, purchased or ordered via the internet any of the following products in physical format that are listed hereafter? Please include online purchases both from companies and from individuals and, where applicable, the last purchase made.

Possible responses for each of the physical products listed hereafter: Yes, in the last three months; Yes, more than three months and less than one year ago; No

- Clothes (including sports clothes), shoes or accessories (e.g., bags, jewellery)
- Sports equipment (except sports clothes)

- Toys for children or articles for childcare (e.g., nappies, baby bottles, buggies)
- Furniture, home accessories (e.g., carpets or curtains) or gardening equipment (e.g., tools, plants)
- Music on physical media: CDs, vinyl records, etc.
- Films and TV series on physical media: DVDs, Blu-ray, etc.
- Printed books, magazines or newspapers on physical media
- Computers, tablets, mobile phones or accessories
- Electronic equipment (e.g., televisions, sound systems, cameras) or household appliances (e.g., washing machines)
- Medicines or dietary supplements, such as vitamins (not including the online renewal of prescriptions)
- Deliveries from restaurants, fast food chains and catering services
- Food and beverages from stores or supermarkets
- Cosmetics, beauty or wellness products
- Cleaning or personal hygiene products (e.g., toothbrushes, tissues, detergents, cleaning cloths)
- Bicycles, cars or other vehicles or their spare parts
- Other physical products

4. Have you purchased any of the above-mentioned products from an individual via a website or an application (e.g., via eBay or Facebook Marketplace)?

Possible responses: Yes, in the last three months; Yes, more than three months and less than one year ago; No

5. And, only for the above-mentioned products ordered or purchased during the last three months, from whom did you buy them? Please include online purchases both from companies and from individuals.

Possible responses: Yes/No

- a) National sellers (including national websites of multinational companies, e.g., Amazon Spain)
- b) Vendors from other EU countries
- c) Vendors from the rest of the world
- d) The vendor's country of origin is unknown

6. Have you purchased or subscribed to any of the following products via a website or application for private use in the last three months? Free applications are excluded.

Possible responses: Yes/No

- a) Streaming or downloaded music
- b) Streaming or downloaded films or television series

- c) Online games, including games downloaded for smartphones, computers, tablets or consoles
- d) Downloads of software, including updates
- e) Applications related to health or to physical fitness
- f) Other applications (e.g., related to language learning or travel)

**7.** Have you purchased or subscribed to any of the following products via a website or application for private use in the last three months? Possible responses:

- a) Tickets for sports events
- b) Tickets for cultural or other events (movies, concerts, fairs, etc.)
- c) Internet subscriptions or mobile phone connections
- d) Subscriptions for electricity, water or gas supplies

**8.** For private purposes, have you hired (contact and agreement), via a website or application, any home service (e.g., cleaning, childcare, repair work, gardening)

Possible responses: Yes, in the last three months; Yes, more than three months and less than one year ago; No

- a) With a service provider
- b) With an individual (e.g., via Facebook Marketplace)

**9.** Have you used a website or application to hire a transport service (a car, for example) for private purposes?

Possible responses: Yes, in the last three months; Yes, more than three months and less than one year ago; No

- a) With a transport company, bus company, flight company, taxi service or driver (e.g., Cabify, Uber, Free Now)
- b) With an individual (e.g., Blablacar, Amovens)

**10.** Have you used a website or application to book accommodation (room, apartment, house, etc.) for private purposes?

Possible responses: Yes, in the last three months; Yes, more than three months and less than one year ago; No

- a) With a company, such as a hotel or travel agency
- b) With an individual (e.g., Airbnb, HomeAway)

**11.** And have you hired any other service not already mentioned, for private purposes (excluding financial and insurance services) via a website or application?

Possible responses: Yes, in the last three months; Yes, more than three months and less than one year ago; No

**TABLE H.1: RESULTS OF THE ICT-H SURVEY: INTERNET PURCHASES BY DEMOGRAPHIC CHARACTERISTICS AND RANGE OF VALUE (2020)**

	<b>Total persons (16-74 years)</b> (number of people and percentage)	<b>People who made purchases via the internet in the last three months</b> (number of people and percentage)
Total persons	35,238,288	18,965,977
Less than EUR 50	9.6%	17.9%
EUR 50 to less than EUR 100	11.4%	21.2%
EUR 100 to less than EUR 300	15.0%	27.9%
EUR 300 to less than EUR 500	7.2%	13.4%
EUR 700 to less than EUR 1000	2.9%	5.3%
More than 1000 EUR	1.5%	2.8%
Unknown/Non-response	2.5%	4.7%
No purchases made via the internet in the last three months	3.7%	6.9%

**Source:** INE.

- 12.** How often have you purchased or ordered goods or services via the internet for private purposes in the last three months?

Possible responses:

- a) Once or twice
- b) Three to five times
- c) Six to ten times
- d) More than ten times

- 13.** Excluding the purchase of shares and other financial assets, what was the total value of the goods and services you have purchased or ordered via the internet for private purposes in the last three months?

Possible responses:

- a) Less than €50
- b) From €50 to less than €100
- c) From €100 to less than €300
- d) From €300 to less than €500
- e) From €500 to less than €700
- f) From €700 to less than €1,000
- g) More than €1,000
- h) Unknown/No response

- 14.** Have you performed any of the following financial activities via the internet for private purposes in the last three months (excluding transactions via e-mail)?

Possible responses: Yes/No

- a) Purchase or sale of shares, bonds, funds or other financial investment products
- b) Underwriting of insurance policies or renewal of existing ones, including those offered as a package together with another service (e.g., travel insurance offered together with a flight ticket)
- c) Drawing up a loan or mortgage contract or obtaining credit from a bank or other financial supplier

## Endnotes

- <sup>1</sup> This annex is based on the OECD Handbook on Compiling Digital Supply and Use Tables (OECD, 2023).
- <sup>2</sup> ICT goods and digital services correspond to the CPC Rev.2.1 list of ICT products (United Nations, 2015).
- <sup>3</sup> The Ministerial Declaration can be accessed at [http://www.g20.utoronto.ca/2020/G20SS\\_Declaration\\_G20\\_Digital\\_Economy\\_Ministers\\_Meeting\\_EN.pdf](http://www.g20.utoronto.ca/2020/G20SS_Declaration_G20_Digital_Economy_Ministers_Meeting_EN.pdf).
- <sup>4</sup> Documentation on the SNA revision process is available at <https://unstats.un.org/unsd/nationalaccount/Towards2025.asp>.
- <sup>5</sup> For a detailed definition of each industry, see OECD Handbook on Digital Supply and Use Tables (2023).
- <sup>6</sup> For instance, Canada, the Netherlands and Ireland.
- <sup>7</sup> See <https://unstats.un.org/unsd/nationalaccount/snaup-date/dztt.asp>, Guidance Note DZ.5.
- <sup>8</sup> Forms - TAJ Portal ([jamaicatax.gov.jm](http://jamaicatax.gov.jm)): <https://www.jamaicatax.gov.jm/web/guest/forms>.