



Annual Business Survey 2022

Please do not discard this important document - your response is legally required

00001 29130
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
***** EXAMPLE PRINT *****

Please write any changes to your name and address in the box below, using black ink

To be completed for: THE BUSINESS NAMED ABOVE

**Please complete and return by 3 May 2023
or within 2 months of your business year end
Your reporting period should cover 2022 - See section A**

Dear Sir or Madam,

Please find the 2022 questionnaire for the Annual Business Survey (ABS) attached. If actual figures are not available, please provide informed estimates. Once complete, the questionnaire can be returned by post or fax using the details in the box below. The ABS, produced by the Office for National Statistics (ONS), is the key resource for understanding the detailed structure, conduct and performance of businesses across the UK. The information you supply contributes to the National Accounts, which measure the state of the UK economy and are used by government to determine economic policy. The data also influences decisions on company and personal taxation and on interest rates.

We guarantee that while your employment is less than 10, you will receive no more than 1 questionnaire for this ONS business survey. You must complete and return this questionnaire on time, after which you will be excluded from all business surveys for at least 3 years. The Annual Survey of Hours and Earnings and the Business Insights and Conditions Survey are not covered by this guarantee.

If you do not complete and return this questionnaire, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). However, we appreciate the difficult trading circumstances experienced by many UK businesses at present and are grateful for any data you can provide. All the information you provide is kept strictly confidential. It is illegal for us to reveal your data, or identify your business, to unauthorised persons.

If it would help, you can request an electronic **PDF version of the questionnaire** by mailing surveycomments@ons.gov.uk and quoting the survey code and reference number from the box below.

Thank you for your co-operation,
Office for National Statistics

Questionnaire return details

To return via fax: 01633 652707

To return via post: Please use the prepaid envelope provided which is addressed to:
Office for National Statistics, Government Buildings, Cardiff Road, Newport, NP10 8XG

Contact numbers

If you would like to use our Minicom service for the Deaf 01633 815 044

To complete the questionnaire in Euros 0300 1234 937

For any other queries, please contact the **ABS Survey Team** 0300 1234 937
or go to www.ons.gov.uk/surveys

When contacting the office you may be asked for the following information

Survey code: 202 **Reference number:** 4990 0000 000 **Period:** 202212

● Telephone calls may be recorded for training and quality purposes

202 1820 29130

49900000000 A 00000000 A 202 202212 001

F P G 2 0 2

ABS



Introduction to the Annual Business Survey (ABS)

Purpose of this survey

The Annual Business Survey (ABS) samples UK businesses and other related establishments according to their employment size and industry sector. The statistics produced help to improve the overall quality of National Accounts and their measurement of Gross Domestic Product (GDP).

In addition to the National Accounts, the ABS is also used by the Scottish Government and Welsh Government in the compilation of both regional country specific Input/Output tables and Indices of Production.

What your Annual Business Survey questionnaire should cover

This survey asks for information on business activity in England, Scotland and Wales but excludes Northern Ireland, the Channel Islands and Isle of Man.

Information required

This questionnaire is divided into eight sections, which ask for information about:

Section A - return period

Section B - income

Section C - expenditure

Section D - capital assets

Section E - international trade in services

Section F - international trade in goods

Section G - research and development

Section H - comments and contact details

How to Complete the Questionnaire

This questionnaire will be scanned, therefore please:

- Read accompanying notes before completing your return
- Complete in **black ink**
- Ensure letters and numbers are PRINTED and centred within each box
- Do not use commas
- Do not cross sevens or zeros
- Please round your figures to the nearest £1,000

• For example £16,805 = £

You may find it useful to take a copy of this questionnaire for future reference or to answer any queries that may arise.



Please give values to the nearest £ thousand

Section A - Return Period (see note A)

Your return period should cover the year 2022. If no figures are available for that period, your return should relate to a business year that ends between 6 April 2022 and 5 April 2023.

1. **What are the dates of the 12 month period that you will be reporting for?**

If you traded for only part of the year, please provide figures for the period in which you were trading.

From: ¹¹ To: ¹²

DTU

Section B - Income (excluding VAT) (see note B)

2.1 **What was your total turnover excluding VAT?**

£ ³⁹⁹

EFG

Include:

- Progress payments on work in progress
- Total takings/total sales in respect of invoices raised

Exclude:

- Grants
- Sales of fixed assets
- Output for own final use
- VAT

2.2 **Environmental Turnover**

(a) **Does your business produce good(s) and/or service(s) that protect the environment?**

Include: goods and/or services produced by your business

- **eg** the production or installation of solar panels
- **eg** waste collection, treatment and disposal services
- **eg** environmental consultancy and training services

Exclude: goods and/or services used by your business

- **eg** the use of energy saving light bulbs
- **eg** the consumption of recycled materials

Yes —> Go to question **2.2 (b)**

No —> Go to **Section C** ⁸⁰

MRK

(b) **What proportion of your total turnover relates to the environmental good(s) and/or service(s) produced?**

Please one box only

- 0 - 9%
- 10 - 24%
- 25 - 49%
- 50 - 74%
- 75 - 100% ⁸¹

MRN



Please give values to the nearest £ thousand

Section C - Expenditure (see note C)

3. What was your expenditure on the following?

(a) Employment costs £ [] [] [] [] [] [] [] [] 000 450

An employee is anyone aged 16 or over that your organisation pays directly from its payroll(s), in return for carrying out a full-time or part-time job or being on a training scheme.

Include:

- All workers ie permanent, temporary, casual and seasonal workers, paid directly from this business's payroll(s)
• Those temporarily absent but still being paid, for example parental leave, on holiday or sick

Exclude:

- Former employees only receiving a pension
• Self-employed workers
• Subcontractors

(b) Total purchases of energy, goods, materials and services (include raw materials) £ [] [] [] [] [] [] [] [] 000 499

(c) Total rates, duties, levies and taxes £ [] [] [] [] [] [] [] [] 000 400

Include:

- National non-domestic (business rates)
• Vehicle excise duty (also known as car or vehicle tax)
• Climate change levy

Exclude:

- VAT
• Tax already included in the purchase of goods, materials and services
• Corporation tax
• Income tax
• Capital gains tax

EFG

EFG

EFG



Please give values to the nearest £ thousand

Section D - Capital Assets (see note D)

Provide the total value of acquisitions and proceeds from the disposal of capital assets that are used repeatedly to facilitate production, or provide services, for more than one year.

Note: information requested may not always be found on a register of capital assets, and should include all assets of any value, even if this is below your Asset Register threshold.

Include:

- Land and land improvements or preparation, for own use
• Other natural resources and non-produced assets eg subsoil assets, crude oil, coal, water abstraction, etc
• Non-produced assets eg goodwill, patents, licences, concessions, contracts, trade dress, mastheads, domain names, collective and certification marks
• Existing buildings and structures for own use or where you are responsible for non-dwelling maintenance
• Major refurbishment, newly built and construction work for own use
• Construction of structures such as oil wells, platforms, mines, pipes, power lines, transport infrastructure, wind farms, turbines and steel frameworks
• Delivery, installation and decommissioning costs
• Transport assets and equipment eg new and used vehicles, special purpose vehicles, trailers, ships, boats, aircraft and railway rolling stock, motorcycles, bicycles, parts, accessories and major repairs
• Computers and hardware devices eg printers, servers, monitors, keyboards and terminals
• Computer software programs and databases
• Telecommunication equipment eg phones, fax machines, switchboards, transmitters, CCTV equipment, TV cameras, burglar or fire alarms
• Electrical equipment and electronic appliances
• Furniture and office equipment
• Small tools
• General and special purpose equipment
• Fabricated products eg textile, leather, plastic and metal products
• Intellectual property assets eg recordings, films and performances, manuscripts and publications, plans, instructions and designs
• Transfer costs, professional charges, contracts and fees eg surveyors' fees, stamp duty, taxes and legal costs

Exclude:

- Current repair and maintenance costs
• Structures that are used primarily as residences (dwellings)
• Utilities such as gas, electricity and water
• Research and development
• Costs of ongoing management of computer software and databases
• Works of art eg paintings and sculptures, even if acquired or disposed of by dealers, galleries or museums
• Revaluations of assets (eg depreciation, amortisation and impairment charges)

Value of Acquisitions

Value of Proceeds from Disposals

4. For this reporting period, what was the total value of capital assets?

£ [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] 000 600
£ [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] 000 699

NHA



Please give values to the nearest £ thousand

Section E - International Trade in Services; Exports and Imports (excluding Goods) (see note E)

Include:

- Transactions with branches or subsidiaries of UK businesses that are located outside the UK
- Transactions with a subsidiary or parent of your company located outside the UK

Exclude:

- Transactions with branches or subsidiaries of foreign businesses that are located within the UK
- Goods

5. What was your income from services provided to individuals, enterprises or other organisations based outside the UK? £ 000 1 6 3 EFG

6. What was your expenditure on services provided by individuals, enterprises or other organisations based outside the UK? £ 000 1 6 4 EFG

Section F - International Trade in Goods; Exports and Imports (excluding Services) (see note F)

Include:

- Transactions with branches or subsidiaries of UK businesses that are located outside the UK.
- Transactions with a subsidiary or parent of your company located outside the UK

Exclude:

- Transactions with branches or subsidiaries of foreign businesses that are located within the UK
- Services

7. Did your business export goods to individuals, enterprises or other organisations based outside the UK? eg raw materials, semi or finished manufactured goods

Yes

No 15

MRK

8. Did your business import goods from individuals, enterprises or other organisations based outside the UK? eg raw materials, semi or finished manufactured goods

Yes

No 16

MRK



Section G - Research and Development

What is R&D?

Research and Development covers **three** types of activity:

1. Basic research
2. Applied research
3. Experimental development

R&D comprises creative and systematic work undertaken in order to increase the stock of knowledge, and in order to devise new applications of available knowledge. R&D activity **must** have elements of **all of these five** criteria:

1. **Novel** - To be aimed at new findings
2. **Creative** - To be based on original, not obvious, concepts and hypotheses
3. **Uncertain** - To be uncertain about the final outcome
4. **Systematic** - To be planned and budgeted
5. **Transferable/reproducible** - To lead to results that could possibly be reproduced

9. Did the business carry out any in-house research and development in this reporting period or intend to do so in the next?

Yes

No 9

MRK

Section H - Comments and Contact Details

Please use this box if you wish to make any comments regarding the information provided on this return.

Please include details of:

- any significant impacts upon your data resulting from changes to your business (for example, changes to your business structure or type of activity undertaken)
- changes in the accounting approaches you have taken (for example, change of accounting standard such as IFRS, regulatory changes)

10. Please write the details of the person we should contact if we have any queries regarding the data returned on this questionnaire.

Contact Name

Position in business

Telephone Number Ext

Fax Number

E-mail address

Signature Date

Thank you for completing this questionnaire.



202 1820 29130

49900000000 A 00000000 A 202 202212 008



NOTES TO HELP YOU COMPLETE THE QUESTIONNAIRE

Please read these notes before completing this questionnaire

WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

Any activity outside the UK lasting for more than one year should be **excluded** from this questionnaire - **except** all installation activities outside the UK, which should be **included** regardless of the length of period of the work carried out. Any work done in connection with overseas contracts where employees travel abroad regularly for short periods should be **included** and any overseas activity which is deemed to be capital expenditure in that country should be **excluded**.

NOTE A: RETURN PERIOD

If you commenced trading during 2022, then your return should cover the period from the commencement of your business until 31 December 2022 or, alternatively, any date up to 5 April 2023.

If you ceased trading during 2022, then your return should cover the period 1 January 2022 to the date you ceased to trade or, alternatively, from the beginning of your last business year up to the cessation date.

NOTE B: INCOME

2. TOTAL TURNOVER

Figures should be given gross of indirect taxes, duties and levies (**except** VAT) invoiced to the customer.

Include	Exclude
<ul style="list-style-type: none"> ● All sales of goods (except fixed capital assets) including exports and goods purchased and resold without processing; ● Provision of goods and/or services to other parts of your company or organisation which are not covered by this return. These should be valued as if sold to an independent customer. If you are unable to supply figures on this basis, please value them at transfer cost; ● Work done on customers' materials (including the value of any additional materials added); ● Income from construction activity (even if subcontracted); ● Income from all industrial and non-industrial services rendered; ● Income derived from the renting of property; ● Amounts received for the right to use patents, trademarks, copyrights etc; ● Receipts from government for goods and services supplied free (or at a subsidised rate) under the National Health Service and similar public services; ● Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately); ● Income from subcontracted activities; ● For commission work (ie where you do not hold title to goods sold), the commission/fee is to be included but not the full transaction price. Also to be taken included here are costs incurred and passed on to the customer; ● The value of second-hand goods taken in part exchange (such as second-hand goods should also be recorded as purchases); ● Service charges for credit provided (but not interest charges); ● The value of vouchers, tokens and coupons used by customers as a means of payment (but not the sale of such vouchers etc to customers); ● Royalty payments received; ● Management fees. 	<ul style="list-style-type: none"> ● Income recorded as extraordinary income in your accounts; ● The sale of vehicles previously treated as capital assets during the period. Include these in section D; ● Interest payments received and other similar income; ● Amounts received from the sale of patents, trademarks, copyrights etc; ● Subsidies from UK public authorities and the European Union (EU); ● Value of insurance claims received; ● Income derived from the renting of land (if recorded separately within your accounts); ● Income recorded as "Other Operating Income" in your accounts; ● All trade, cash or other discounts and rebates (ie record turnover net of these); ● Sales by other businesses operating on your premises (as well as commission received in such sales); ● Dividends received; ● Amounts arising from donations and fundraising activities; ● The full value of any transfer fees received.

NOTE C: EXPENDITURE

3 (a) EMPLOYMENT COSTS

Wages and salaries are defined as the total compensation in cash or in kind payable to all **employees**.

State the amount paid before deductions but less any amounts for which you are reimbursed from government sources.

Include	Exclude
<ul style="list-style-type: none">● Accrued holiday pay;● All overtime payments, bonuses, commissions;● Payments to those temporarily absent (eg on holiday, sick, or on parental leave);● The cost to the employer of all expenses and benefits in kind. These include: assets transferred to employees (ie cars, property, goods or other assets); payments made on behalf of employees; mileage allowances and fuel payments (unless the payments are in respect of travelling expenses), subsidies to staff canteens, sports club membership, nurseries and playschemes, health insurance etc;● Employment costs paid to workers employed by the UK company and workers employed who are based overseas. (These costs should only reflect the installation services activity carried out outside the UK, included in section B);● Employers' National Insurance contributions;● Contributions to pension funds (including lump sum contributions). Employers' pension contributions should represent actual net amounts rather than notional values;● Payments into pension funds providing retirement or death benefits for employees, including former employees or their dependants;● Redundancy and severance payments to employees (including golden handshakes);● Any "signing on" fees paid to employees.	<ul style="list-style-type: none">● Travelling and subsistence expenses. Include these in 3 (b);● Payments to homeworkers on piecework rates. Include these in 3 (b);● Payments to employment agencies for the services of agency staff. Include these in 3 (b);● Top up of pension funds or withdrawals from pension funds;● Rebates received from National Insurance Redundancy Fund;● Contributions by employers for their own personal pension schemes;● Employees' National Insurance contributions.

3 (b) ENERGY, GOODS, MATERIALS AND SERVICES

State the net cost of purchases made during the period of this return whether or not they were used or resold during that period. Valuation should be at full delivered cost. **Exclude** employment costs, stock variation, bad debts or depreciation, all interest payments, amounts charged to capital account and capitalised building repairs. Deductible VAT should be **excluded** from the cost but non-deductible VAT should be **included**. In the case of imports the cost should **include** import and excise duties (less drawback).

Include	Exclude
<ul style="list-style-type: none">● All fuel costs (eg electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business;● Purchases of water used in the running of your business (including water extraction charges);● Sewerage charges and other costs of effluent and waste disposal;● Total fees and commissions payable;● Other goods and materials such as office materials (eg stationery and consumables), machine spares and packaging materials charged to you;● The cost of goods and materials purchased for use in the installation, repair or maintenance of customers' goods;● Any goods bought for resale without further processing (ie merchanted goods, goods purchased and resold without modification);● Any goods bought on a 'sale or return' basis which were subsequently sold but exclude the cost of those returned unsold;● Payments for hiring, leasing or renting plant, machinery and vehicles (if acquired under operational leases) but not if purchased under hire purchase or finance leasing arrangements;● Commercial insurance premiums paid;● Road transport services purchased for own staff use (eg buses, taxis);● Purchases of computer and related services, including consultancy charges on computer software and hardware and the cost of repair, maintenance and installation of office and computing machinery;	<ul style="list-style-type: none">● All bank and other interest payments;● Bad debts including future provisions;● Any allowances for depreciation, amortisation or obsolescence including future provisions;● Employment costs. Include these in 3 (a);● Hire purchase repayments. See section D;● Finance leasing payments. See section D;● The cost of any items charged to the capital account including building repairs;● Fines and penalties except those related to congestion charges;● Amounts charged to capital account including computer hardware, software and programs written by a third party to be used for more than one year. Include these in section D;● National non-domestic (business) rates. Include these in 3 (c);● The full value of any transfer fees paid out;● Amounts payable for repairs and maintenance of household and domestic equipment;● Mortgage Interest and Mortgage Loan Payments;● Rent payments on land.

3 (b) ENERGY, GOODS, MATERIALS AND SERVICES (Continued)

Include	Exclude
<ul style="list-style-type: none"> ● Purchases of advertising and marketing services (not carried out by your own staff); ● Payments to employment agencies for the services of agency staff; ● Labour recruitment administration costs; ● Amounts (except those charged to the capital account) payable to others for the services of accountants, auditors, agents, solicitors and surveyors; ● Amounts payable to other organisations and self-employed persons (eg for labour they have supplied); ● Amounts payable for the right to use patents, trademarks, copyrights etc, manufacturing rights and technical know-how; ● Amounts payable to other organisations for technical research and studies; ● Amounts payable for sea, air and rail freight on goods transported; ● Building materials for own use; ● Building repairs, maintenance and contract cleaning services; ● Payments to other businesses within the same group (eg service companies); ● Bank charges (excluding interest payments); ● Rent paid on buildings or dwellings; ● Amounts paid for licensing, inspection and monitoring; ● Staff travel; ● Travelling and subsistence expenses for individual claims; ● Congestion charges including related fines and penalties; ● Amounts payable for printing services provided; ● Amounts payable for repairs, installation and maintenance of plant, machinery and vehicles; ● Royalty payments; ● Net payments to trade associations and similar bodies; ● Transfers of goods to your business from other parts of your company or organisation which are not covered by this return. These should be valued as if purchased from an independent customer. If you are unable to supply figures on this basis, please value them at transfer cost; ● The cost of any materials you have supplied for work done by you as a subcontractor; ● Post and telecommunications costs; ● Rental of telephone handsets and modems; ● Purchase of telephone handsets and modems; ● Payments to subcontractors; ● Payments to homeworkers on piecework rates; ● Drugs, medicines and general supplies administered by vets during treatment; ● Payments to the Horserace Totaliser Board (ie Tote); ● Exam costs and amounts payable for training packages; ● Payments made to claimants; ● Insurance costs which are passed on to the customer; ● Any other goods or services purchased; ● Management fees and/or inter group charges; ● Chamber Fees – Legal Services sector only. 	

3 (c) RATES, DUTIES, LEVIES AND TAXES PAID

You should only **include** the value for the rates, duties, levies and taxes listed below if your business paid these directly to government or statutory bodies/regulators. Do **not include** these taxes if they were paid as part of your purchase of goods, materials and services:

Include	Exclude
<ul style="list-style-type: none"> ● The Climate Change Levy (CCL), introduced in April 2001, is charged on industrial and commercial use of various forms of energy (eg primary and secondary fuel for lighting, heating, motive power and power for appliances). Exclude any agreed reductions; ● National non-domestic (business) rates (amounts payable via local authorities in respect of industrial and commercial property); ● Excise duties (eg on alcohol, tobacco, hydrocarbon oil (fuel) duty) when paid directly to government by your business; ● Any business rates or formula rates paid to local authorities or Department of Communities and Local Government (DCLG) – Formula rates paid to DCLG applies to Great Britain only; ● Stamp duties; ● Export levies (eg under the EU's Common Agricultural Policy); ● Regulator Fees - any statutory amounts paid to: Environment Agency (EA), Office of Gas and Electricity Markets (OFGEM), Office of Water Service Regulation (OFWAT) in England and Wales and the Scottish Water and Sewerage Customers Council (SWSCC) in Scotland, Office of Communications (OFCOM) and Office of Rail and Road (ORR); ● Consumer and Credit Act fees; ● Franchise payments to government eg Rail franchise premia; ● EU Emissions Trading System; ● CRC Energy Efficiency Scheme (formerly known as Carbon Reduction Commitment); ● Renewable Energy Obligations; ● Sugar levy (paid to the European Union); ● Levies paid to government levy-funded bodies eg Financial Services Compensation Scheme, Agriculture & Horticulture Development Board, Sea Fish Industry Authority etc; ● Landfill Tax (sewerage/refuse disposal companies only); ● Vehicle Registration Tax (paid upon registering new/imported vehicle for the first time). 	<ul style="list-style-type: none"> ● Water rates and sewerage charges. Include these in 3 (b); ● VAT; ● Council Tax (payable via local authorities in respect of your rented property); ● Operators' licences; ● Net payments to trade associations and similar bodies; ● Inheritance Tax; ● Air Passenger Duty; ● Insurance Premium Tax; ● Lottery Duty; ● Capital Gains Tax; ● Corporation Tax; ● Income Tax; ● Fees & other licences eg Passport, television, boating and fishing; ● Rent payments on land.

NOTE D: CAPITAL ASSETS

4. The generic instructions within this table refer to the whole of section D.

Note: information requested may not always be found on a register of capital assets, and should **include** all assets of any value, even if this is below your Asset Register threshold.

Include		Exclude	
Capital assets	<ul style="list-style-type: none"> Assets within the UK. Assets that are used repeatedly to facilitate production, or provision of services, for more than one year. The purchase costs and disposal proceeds of fixed assets, together with any other amounts treated as capital items for taxation purposes. The total capital value of assets that have been bought on hire purchase in the period covered by the survey. 	Capital assets	<ul style="list-style-type: none"> Assets outside the UK. Assets acquired in taking over an existing business or sold as part of a going concern. Assets of a capital nature acquired for resale rather than for use within business eg stocks of vehicles held by motor traders. Assets like TV adverts or copyrights. Software licences of up to a year.
Assets transfers and leasing	<ul style="list-style-type: none"> Assets acquired under finance lease ie you (the lessee) are responsible for repairs and maintenance. Assets owned by the business but leased to another business under an operating lease ie you (lessor) are responsible for repairs and maintenance. Any trade or transfer costs invoiced to you separately. 	Assets transfers and leasing	<ul style="list-style-type: none"> Assets leased to another business under finance lease ie repair and maintenance are carried out by the other business (lessee). Assets acquired under an operating lease ie responsibility for repair and maintenance is borne by the owner (lessor) of the asset. Asset transfers between companies owned by the same enterprise (except where the asset value is considered to be a 'new' acquisition or disposal within the company accounts).
		Interest and instalment payments	<ul style="list-style-type: none"> Interest and instalment payments under finance leasing arrangements.
Expenditure	<ul style="list-style-type: none"> Non-deductible VAT. Expenditure on replacing assets destroyed in circumstances (eg fire) which have given rise to a successful insurance claim. Expenditure on assets acquired for hiring, renting and other leasing purposes, but not finance leasing. Capital expenditure at any site belonging to the business where operations have not yet begun. 	Expenditure	<ul style="list-style-type: none"> Deductible VAT. Capital expenditure on assets for use outside the UK (except ships and aircraft).
		Revaluations of assets	<ul style="list-style-type: none"> Allowances for depreciation. Amortisation. Impairment charges.
Receipts	<ul style="list-style-type: none"> Grants and allowances from government sources, statutory bodies or local authorities that have been used to acquire or create assets used in production. Finance relating to Public Private Partnership / Private Finance Initiative that has been used to acquire assets. 	Receipts	<ul style="list-style-type: none"> The proceeds from an insurance claim against the loss of fixed assets.
Additions and work in progress	<ul style="list-style-type: none"> Progress payment or deposits covering long-term contracts acquiring fixed assets. 		
Work carried out by staff	<ul style="list-style-type: none"> All work of a capital nature carried out by your own staff, including labour costs and the cost of purchases consumed in the work. 		
Services associated with capital assets	<ul style="list-style-type: none"> Professional charges, installation costs, etc associated with capital assets must be reported with the asset value. 		

NOTE E: INTERNATIONAL TRADE IN SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)

The UK is defined as England, Scotland, Wales and Northern Ireland. It does **not** include the Channel Islands or the Isle of Man. A subsidiary or parent of your company situated in another country is regarded as an international resident and hence transactions in services with these entities should be regarded as international trade in services. The values shown in these boxes should already have been **included** as part of your figures in sections B and C.

Include	Exclude
<ul style="list-style-type: none"> ● Repair of construction equipment and computers (but not maintenance); ● The hiring out of plant, machinery and other goods (operational leasing); ● Advertising and commission as an agent (excluding the value of imports/exports of goods); ● Merchanting profits and losses (on goods bought and sold abroad without entering the UK); ● Management fees. 	<ul style="list-style-type: none"> ● Trade in goods; ● Dividend or interest payments; ● Transactions in financial assets or liabilities; ● Repairs other than for construction equipment and computers; ● Salaries of staff seconded abroad - if the period of their absence is more than one year; ● Business travel services such as accommodation and meals whilst abroad.

NOTE F: INTERNATIONAL TRADE IN GOODS: EXPORTS AND IMPORTS (EXCLUDING SERVICES)

A subsidiary or parent of your company situated in another country is regarded as an international resident and hence transactions with these entities should be regarded as international trade in goods. The UK is defined as England, Scotland, Wales and Northern Ireland. It does **not** include the Channel Islands or the Isle of Man. Goods are specific, tangible commodities:

Include	Exclude
<ul style="list-style-type: none"> ● Semi and finished manufactured goods; ● Food, beverages and tobacco; ● Basic materials; ● Oil and other fuel. 	<ul style="list-style-type: none"> ● Trade in services.


```
+-----+  
##### # # #####  
# ## # # #  
# # # # #  
##### # # # # #  
# # # # #  
# # ## # #  
##### # # #####  
+-----+
```

END OF UNIX PRINT FILE

USER= spcadmin, Transfer/Print-ID = x082346110.xml, 2022/12/22__08:23:46

