



# Annual Business Survey 2015

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

00001 28131  
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 6 May 2016**

Dear Sir or Madam,

Please find the 2015 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. They affect our contributions to and from the European Union and our regional policies.

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 is not covered by this guarantee.

**You are required by law to complete this questionnaire.** If you do not complete and return this questionnaire, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947). 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.

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

Er mwyn gwneud cais am ffurflen Gymraeg (To request a questionnaire in Welsh) 0300 1234 921

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](http://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:** 201512

- Telephone calls may be recorded for training and quality purposes









Please give values to the nearest £ thousand

**Rates, Duties, Levies and Taxes Paid to the Government**

**5. What was your expenditure on the following?**

**Include:**

- National non-domestic (business) rates
- Vehicle excise duty (also known as road, 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

**Total rates, duties, levies and taxes paid** ..... £  4 0 0

EFG

**Subsidies Receivable**

**6. Total amounts received in subsidies from UK government sources and the EU** ..... £  4 1 4

EFG

**Section D - Value of Stocks Held (see note D)**

Value of stocks held **including** Work in Progress but **excluding** VAT and progress payments on long-term contracts.

The figures for the beginning and end of the period should be on the same basis in terms of valuation and business units covered.

**7. Total value of all stocks at the beginning of the period** ..... £  5 0 0

EFG

**8. Total value of all stocks at the end of the period** ..... £  5 9 9

EFG







**Section I - Completion Time**

**15. How long has it taken you to complete this questionnaire?**

This question is voluntary

<input type="text"/>	<input type="text"/>	<input type="text"/>	hrs	144	<input type="text"/>	<input type="text"/>	<input type="text"/>	mins	145
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NCR

**Any Relevant Comments**

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 in the accounting approaches you have taken.

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**PLEASE GIVE DETAILS OF THE PERSON WE SHOULD CONTACT WITH ANY QUESTIONS ABOUT THIS RETURN**

Please use BLOCK CAPITALS

Contact name	<input type="text"/>																													
Position in business	<input type="text"/>																													
Name of business	<input type="text"/>																													
Telephone Number	<input type="text"/>					<input type="text"/>										Ext.	<input type="text"/>													
Fax Number	<input type="text"/>					<input type="text"/>																								

Signature .....

Date .....

**Thank you for completing this questionnaire.**





## 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: REPORTING PERIOD

If you commenced trading during 2015, then your return should cover the period from the commencement of your business until 31 December 2015 or, alternatively, any date up to 5 April 2016.

If you ceased trading during 2015, then your return should cover the period 1 January 2015 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 (EXCLUDING VAT)

#### 2.1 TOTAL TURNOVER

Give the value of all sales made in the year of this return whether or not the goods were produced in the year. The values given should be the 'net selling' value (**ie** the amount charged to customers whether valued 'ex-works' or 'delivered', less VAT, trade and cash discounts etc. and allowances on returned goods). The value stated should **include** duty if the goods are sold duty paid but **exclude** duty if they are sold in bond or exported.

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"><li>● Sales of goods made by you or for you by others from materials supplied by you;</li><li>● Sales of waste products, residues and scrap;</li><li>● Amounts received for the right to use patents, trademarks, copyrights etc, manufacturing rights, technical know-how and advertising revenue;</li><li>● Royalty payments received;</li><li>● Provision of goods and services to other parts of your company or organisation which are <b>not</b> 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;</li><li>● Transport, insurance and packaging charges (less amounts for returnable containers) invoiced by your business (even if invoiced separately);</li><li>● Progress payments received for Work in Progress on long term contracts which have not been identified as stocks in the balance sheet;</li><li>● Income derived from the renting of property.</li></ul>	<ul style="list-style-type: none"><li>● Income recorded as extraordinary income in your accounts;</li><li>● The sale of vehicles previously treated as capital assets during the period. <b>Include</b> these in section E;</li><li>● Interest payments received and other similar income;</li><li>● Amounts received from the sale of patents, trademarks, copyrights etc;</li><li>● Subsidies from UK public authorities and the European Union (EU);</li><li>● Value of insurance claims received;</li><li>● Income derived from the renting of land (if recorded separately within your accounts);</li><li>● Income recorded as "Other Operating Income" in your accounts;</li><li>● All trade, cash or other discounts and rebates (<b>ie</b> record turnover net of these);</li><li>● Sales by other businesses operating on your premises (as well as commission received in such sales);</li><li>● For those in the nuclear fuel industry, <b>exclude</b> any receipts received for fossil fuel premiums;</li><li>● Dividends received;</li><li>● Amounts arising from donations and fundraising activities;</li><li>● The full value of any transfer fees received;</li><li>● Export rebates received under the EU's Common Agricultural Policy.</li></ul>

## NOTE C: EXPENDITURE (EXCLUDING DEDUCTIBLE VAT BUT INCLUDING NON-DEDUCTIBLE VAT)

### 3.1 EMPLOYMENT COSTS

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"><li>● Accrued holiday pay;</li><li>● All overtime payments, bonuses, commissions;</li><li>● Payments to those temporarily absent (<b>eg</b> on holiday, sick, or on maternity leave);</li><li>● The cost to the employer of all expenses and benefits in kind. These include: assets transferred to employees (<b>i.e.</b> 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;</li><li>● 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);</li><li>● Employers' pension contributions should represent actual net amounts rather than notional values;</li><li>● Payments into pension funds providing retirement or death benefits for employees, <b>including</b> former employees or their dependants;</li><li>● Any "signing on" fees paid to employees.</li></ul>	<ul style="list-style-type: none"><li>● Payments to working proprietors, partners and executive directors not in receipt of a regular salary, fee or commission;</li><li>● Travelling and subsistence expenses. <b>Include</b> these in 4;</li><li>● Amounts paid to subcontractors. <b>Include</b> these in 4;</li><li>● Payments to homeworkers on piecework rates. <b>Include</b> these in 4;</li><li>● Payments to employment agencies for the services of agency staff. <b>Include</b> these in 4;</li><li>● Top up of pension funds or withdrawals from pension funds;</li><li>● Rebates received from National Insurance Redundancy Fund;</li><li>● Contributions by employers for their own personal pension schemes;</li><li>● Employees' National Insurance Contributions.</li></ul>

### 4 ALL OTHER EXPENDITURE

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. In the case of imports the cost should **include** import and excise duties (less drawback).

Include	Exclude
<ul style="list-style-type: none"><li>● All fuel costs (<b>eg</b> electricity, gas, oil, coal, coke, petrol, diesel) purchased for use in the running of your business;</li><li>● Purchases of water used in the running of your business (<b>including</b> water extraction charges);</li><li>● Sewerage charges and other costs of effluent and waste disposal;</li><li>● Total fees and commissions payable;</li><li>● Other goods and materials such as office materials (<b>eg</b> stationery and consumables), machine spares and packaging materials charged to you;</li><li>● The cost of goods and materials purchased for use in the installation, repair or maintenance of customers' goods;</li><li>● Any goods bought for resale without further processing (<b>ie</b> merchanted goods, goods purchased and resold without modification);</li><li>● Any goods bought on a 'sale or return' basis which were subsequently sold but <b>exclude</b> the cost of those returned unsold;</li><li>● 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;</li><li>● Commercial insurance premiums paid;</li><li>● Road transport services purchased for own staff use (<b>eg</b> buses, taxis);</li><li>● Purchases of computer and related services, <b>including</b> consultancy charges on computer software and hardware and the cost of repair, maintenance and installation of office and computing machinery;</li><li>● Purchases of advertising and marketing services (not carried out by your own staff);</li><li>● Payments to employment agencies for the services of agency staff;</li><li>● Labour recruitment administration costs;</li></ul>	<ul style="list-style-type: none"><li>● All bank and other interest payments;</li><li>● Bad debts <b>including</b> future provisions;</li><li>● Any allowances for depreciation, amortisation or obsolescence <b>including</b> future provisions;</li><li>● Hire purchase repayments. See note E;</li><li>● Finance leasing payments. See note E;</li><li>● The cost of any items charged to the capital account <b>including</b> building repairs;</li><li>● Fines and penalties <b>except</b> those related to congestion charges;</li><li>● Amounts charged to capital account <b>including</b> computer hardware, software and programs written by a third party to be used for more than one year. <b>Include</b> these in section E;</li><li>● National non-domestic (business) rates. <b>Include</b> these in 5;</li><li>● The full value of any transfer fees paid out;</li><li>● Amounts payable for repairs and maintenance of household and domestic equipment;</li><li>● Mortgage Interest and Mortgage Loan Payments.</li></ul>

#### 4 ALL OTHER EXPENDITURE (Continued)

Include	Exclude
<ul style="list-style-type: none"> <li>● Amounts (<b>except</b> those charged to the capital account) payable to others for the services of accountants, auditors, agents, solicitors and surveyors;</li> <li>● Amounts payable to other organisations and self-employed persons (<b>eg</b> for labour they have supplied);</li> <li>● Amounts payable for the right to use patents, trademarks, copyrights etc, manufacturing rights and technical know-how;</li> <li>● Amounts payable to other organisations for technical research and studies;</li> <li>● Amounts payable for sea, air and rail freight on goods transported;</li> <li>● Building materials for own use;</li> <li>● Building repairs, maintenance and contract cleaning services;</li> <li>● Payments to other businesses within the same group (<b>eg</b> service companies);</li> <li>● Bank charges (<b>excluding</b> interest payments);</li> <li>● Rent paid on buildings or dwellings;</li> <li>● Amounts paid for licensing, inspection and monitoring;</li> <li>● Staff travel;</li> <li>● Travelling and subsistence expenses;</li> <li>● Congestion charges <b>including</b> related fines and penalties;</li> <li>● Amounts payable for printing services provided;</li> <li>● Amounts payable for repairs, installation and maintenance of plant, machinery and vehicles;</li> <li>● Royalty payments;</li> <li>● Net payments to trade associations and similar bodies;</li> <li>● Transfers of goods to your business from other parts of your company or organisation which are <b>not</b> 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;</li> <li>● The cost of any materials you have supplied for work done by you as a subcontractor;</li> <li>● Post and telecommunications costs;</li> <li>● Rental of telephone handsets and modems;</li> <li>● Purchase of telephone handsets and modems;</li> <li>● Payments to subcontractors;</li> <li>● Payments to homeworkers on piecework rates;</li> <li>● Exam costs and amounts payable for training packages;</li> <li>● Payments made to claimants;</li> <li>● Insurance costs which are passed on to the customer;</li> <li>● Any other goods or services purchased;</li> <li>● Management fees and/or inter group charges;</li> <li>● Purchases of goods for resale.</li> </ul>	

## 5 RATES, DUTIES, LEVIES AND TAXES PAID

You should only include the value of 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 purchases of goods, materials and services:

Include	Exclude
<ul style="list-style-type: none"> <li>● 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). <b>Exclude</b> any agreed reductions;</li> <li>● Excise duties (eg on alcohol, tobacco, hydrocarbon oil (fuel) duty) when paid directly to government by your business;</li> <li>● 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 <b>Great Britain only</b>;</li> <li>● Stamp duties;</li> <li>● Export levies (eg under the EU's Common Agricultural Policy);</li> <li>● <b>Regulator Fees</b> - 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);</li> <li>● Consumer and Credit Act fees;</li> <li>● Franchise payments to government eg rail franchise premia;</li> <li>● EU Emissions Trading System;</li> <li>● CRC Energy Efficiency Scheme (formerly known as Carbon Reduction Commitment);</li> <li>● Renewable Energy Obligations;</li> <li>● Sugar levy (paid to the European Union);</li> <li>● Levies paid to government levy-funded bodies eg Financial Services Compensation Scheme, Agriculture &amp; Horticulture Development Board, Sea Fish Industry Authority etc.</li> </ul>	<ul style="list-style-type: none"> <li>● Water rates and sewerage charges. <b>Include</b> these in 4;</li> <li>● Operators' licences;</li> <li>● Petroleum Revenue Tax;</li> <li>● Taxes already included in the purchase price of goods and services purchased;</li> <li>● Net payments to trade associations and similar bodies;</li> <li>● VAT;</li> <li>● Council tax (payable via local authorities in respect of your rented property);</li> <li>● Inheritance Tax;</li> <li>● Air Passenger Duty;</li> <li>● Landfill Tax;</li> <li>● Insurance Premium Tax;</li> <li>● Lottery duty;</li> <li>● Capital Gains Tax;</li> <li>● Corporation Tax;</li> <li>● Income Tax;</li> <li>● Fees &amp; other licences eg Passport, television, boating and fishing.</li> </ul>

## 6 SUBSIDIES RECEIVABLE

These are amounts receivable from UK government bodies or the EU to reduce the price of products (goods or services) sold into a market environment.

Include	Exclude
<ul style="list-style-type: none"> <li>● Import and Export refunds (eg under the EU's Common Agricultural Policy);</li> <li>● Subsidies on payroll or workforce [eg through The Work Programme (formerly known as The Welfare to Work Programme)].</li> </ul>	<ul style="list-style-type: none"> <li>● Grants received from any source i.e. UK government bodies, EU, charitable organisations etc. Grants are defined as one-off payments received with the intention to lessen the burden of capital expenditure ie new building work, machinery etc;</li> <li>● Receipts from government for goods and services supplied free (or at a subsidised rate) under the National Health Service and similar public services;</li> <li>● Grants to cover historical losses or for the cancellation of debt.</li> </ul>

## NOTE D: VALUE OF STOCKS HELD

Inventories should be valued on the basis used in your financial statements **ie** on the basis of UK GAAP (Generally Accepted Accounting Principles) or International GAAP. Where the outcome of the contract is known with reasonable certainty and a proportion of the contract income has been recognised as turnover, progress payments should be disregarded.

Include	Exclude
<ul style="list-style-type: none"><li>● Materials, stores and fuel, Work in Progress and goods on hand for sale (Work in Progress consists of goods and services that have been partially processed, fabricated or assembled by the producer but are not usually sold or turned over to others without further processing);</li><li>● Raw materials and components purchased for incorporation into products for sale;</li><li>● Consumable stores;</li><li>● Semi-processed goods;</li><li>● Office supplies;</li><li>● Packaging materials;</li><li>● Any stocks purchased for resale without further processing (<b>ie</b> merchantable or factored goods);</li><li>● Show houses completed but not yet sold;</li><li>● Finished goods, <b>including</b> buildings;</li><li>● Houses taken in part exchange;</li><li>● Contracts not yet finalised - commission fees for work carried out;</li><li>● Building work carried out by yourselves (<b>including</b> finished properties built by yourselves) with the intention to sell;</li><li>● All stocks owned and either held by you or currently in transit within the UK;</li><li>● The value of any goods let out on hire, only if they were charged to current account when acquired and do not rank as capital items for taxation purposes;</li><li>● Products in intermediate stages of completion that you own (even if not held by you);</li><li>● Long term business contract balances (with progress payments treated in line with UK GAAP or International GAAP);</li><li>● Duty for dutiable goods held out of bond.</li></ul>	<ul style="list-style-type: none"><li>● Stocks you hold that do not belong to you;</li><li>● All stocks held abroad or in transit on the seas;</li><li>● Duty on stocks held in bond;</li><li>● Products in intermediate stages of completion that do not belong to you;</li><li>● Land.</li></ul>

## NOTE E: CAPITAL ASSETS

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

**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.

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

**NOTE F: 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.

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

**NOTE G: 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:

<b>Include</b>	<b>Exclude</b>
<ul style="list-style-type: none"> <li>● Food, beverages and tobacco;</li> <li>● Basic materials;</li> <li>● Oil and other fuel.</li> </ul>	

