Notice is given under section 1 of the Statistics of Trade Act 1947

Annual Business Survey 2011

This survey is carried out by the Office for National Statistics, the government department responsible for official statistics.

00001 92000
CONTACT NAME
OFFICE FOR NATIONAL STATISTICS
GOVERNMENT BUILDINGS
CARDIFF ROAD
NEWPORT
NP10 8XG
******* EXAMPLE PRINT *******

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

To be completed for:

THE BUSINESS NAMED ABOVE

From:
Office for National Statistics
Government Buildings
Cardiff Road
Newport
NP10 8XG

Contact for help:
Respondent Relations Team 0300 1234 937

Your reference:
4990 0000 000

You are required by law to complete this questionnaire for the business named above.

Please complete and return this questionnaire to the above address or fax to 01633 652707 by 4 May 2012 or within 2 months of your business year end.

If figures are not available for the calendar year 2011, your return may cover a business year ending on any date between 6 April 2011 and 5 April 2012.

If exact figures are not available, please provide informed estimates.

Please note
● If you do not complete and return this questionnaire, penalties may be incurred (under section 4 of the Statistics of Trade Act 1947).

Additional Information
● Please call 01633 815 044 if you would like to use our Minicom service for the Deaf.
● To complete the questionnaire in Euros, please call your contact (see red box above).
● To request a questionnaire in Welsh, call 0300 1234 921. Er mwyn gwneud cais am ffurfien Gymraeg, ffoniwch 0300 1234 921.
● We guarantee that while your employment is less than 10, you will be included in just this one ONS business survey and receive no more than 1 questionnaire. You must complete and return this questionnaire, after which you will be excluded from all our business surveys for at least 3 years. The Annual Survey of Hours and Earnings is not covered by this guarantee.

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 Community and our regional policies.

Thank you for your co-operation.

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.

www.ons.gov.uk
**PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE**

This questionnaire will be scanned, therefore:

- please complete in **black ink**
- ensure letters and numbers are printed and centred within each box
- **do not** use commas , or dashes -
- **do not** cross sevens 7 or zeros 0
- round your answer to the nearest £ or € thousand for example £1,702,700 = £1,703,000

1. **WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER:**

This survey covers the United Kingdom activity of businesses (including foreign owned businesses) **except** where the coverage is specified as Great Britain underneath your address on the front page. The United Kingdom consists of England, Wales, Scotland and Northern Ireland and **excludes** the Channel Islands and the Isle of Man. Great Britain consists of England, Wales and Scotland only.

The business unit for the survey is the company, partnership, sole proprietorship, etc. to which the questionnaire has been addressed **unless** specified otherwise on the front page of the questionnaire. Figures for subsidiaries of the business addressed should be **excluded, unless** specified otherwise on the front page. **see note 1.**

Please read the accompanying notes before completing your return

2. **PERIOD COVERED BY THE RETURN see note 2**

Your return should cover the calendar year 2011. (If no figures are available for that period, your return should relate to a business year that ends between 6 April 2011 and 5 April 2012).

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

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Period covered by the return: from

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Period covered by the return: to

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3. **INCOME (excluding VAT)**

3.1 **TOTAL TURNOVER see note 3.1**

Total amount receivable in respect of invoices raised during the period of the return, for the sale of goods or services (including progress payments on work in progress).

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4. EXPENDITURE
(excluding deductible VAT but including non-deductible VAT)

4.1 EMPLOYMENT COSTS  see note 4.1

Include:
- Gross wages and salaries (in cash or kind);
- Employers' National Insurance contributions;
- Contributions to pension funds (including lump sum contributions);
- Redundancy and severance payments.

Total employment costs

4.2 COSTS OF ENERGY, GOODS, MATERIALS AND SERVICES  see note 4.2

Note: Please give amounts payable excluding employment costs, stock variation, all interest payments, amounts charged to capital account and capitalised building repairs.

Total costs of energy, goods, materials and services (include raw materials)

4.3 TAXES, DUTIES AND LEVIES PAID  see note 4.3

Total amount payable in taxes, duties or levies to government.

Include: National non-domestic (business) rates, vehicle excise duty (also known as road, car or vehicle tax) and Climate Change Levy.
Exclude: VAT; taxes already included in the purchases of goods; materials and services; corporation tax; income tax and capital gains tax.

Total taxes, duties and levies paid

5. CAPITAL EXPENDITURE  see note 5
(including non-deductible VAT but excluding deductible VAT)

This covers building work, acquisitions or disposals of land and buildings, vehicles, plant, machinery and similar equipment etc.
Exclude: any allowances for depreciation and assets acquired in taking over an existing business or sold as part of a going concern.

(a) Total acquisitions

(b) Total disposals
6. INTERNATIONAL TRADE IN SERVICES; EXPORTS AND IMPORTS (excluding Goods) see note 6

If your business has either purchased from or provided services to individuals, enterprises or other organisations based outside the UK in the last 12 months, please give the amounts receivable/payable, in respect of invoices raised during the period.

Exclude:
Transactions with branches or subsidiaries of foreign businesses that are located within the UK.

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

(a) Amounts receivable from individual, enterprises or other organisations based outside the UK for services provided e.g. on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

(b) Amounts payable to individuals, enterprises or other organisations based outside the UK for services provided e.g. on site processing services, business and professional services, communication services, computer and information services, financial services, commissions on goods and services, royalties and licences.

7. INTERNATIONAL TRADE IN GOODS; EXPORTS AND IMPORTS (excluding Services) see note 7

If your business has either purchased from or provided goods to individuals, enterprises or other organisations based outside the UK in the last 12 months, please answer the questions below.

Exclude:
Transactions with branches or subsidiaries of foreign businesses that are located within the UK.

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.

(a) Did your business export goods to individuals, enterprises or other organisations based outside the UK in the last 12 months? (for example raw materials, semi or finished manufactured goods)
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided

(b) Did your business import goods from individuals, enterprises or other organisations based outside the UK in the last 12 months? (for example raw materials, semi or finished manufacturing goods)
If yes, please enter '1' in the box provided. If no, please enter '2' in the box provided.
8. RESEARCH AND DEVELOPMENT  see note 8
   During the next two years, does the business plan to carry out any
   in-house Research and Development
   If yes, please enter '1' in the box provided. If no, please enter '2' in
   the box provided

9. TIME TAKEN TO COMPLETE SECTIONS 2 TO 8
   (over and above normal accounting operations)
   This question is voluntary

   (a) Number of hours
      [ ] hrs
      1 4 4
   (b) Number of minutes
      [ ] mins
      1 4 5

10. 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.

    [ ] 1 4 6

PLEASE GIVE VALUES TO THE NEAREST £ THOUSAND WHERE APPROPRIATE

8. RESEARCH AND DEVELOPMENT  see note 8
   During the next two years, does the business plan to carry out any
   in-house Research and Development
   If yes, please enter '1' in the box provided. If no, please enter '2' in
   the box provided

9. TIME TAKEN TO COMPLETE SECTIONS 2 TO 8
   (over and above normal accounting operations)
   This question is voluntary

   (a) Number of hours
      [ ] hrs
      1 4 4
   (b) Number of minutes
      [ ] mins
      1 4 5

PLEASE GIVE DETAILS OF THE PERSON WE SHOULD CONTACT WITH ANY QUESTIONS ABOUT
   THIS RETURN
   Please use BLOCK CAPITALS

   Contact name

   Position in
   business

   Name of
   business

   Telephone
   Number
   Ext.

   Fax Number

   Signature  Date

YOU MAY FIND IT USEFUL TO TAKE A COPY OF THIS QUESTIONNAIRE FOR FUTURE
REFERENCE OR TO ANSWER ANY QUERIES THAT MAY ARISE
1. WHAT YOUR ANNUAL BUSINESS SURVEY QUESTIONNAIRE SHOULD COVER

All activities carried out in the United Kingdom (UK) **except** where the coverage is specified as Great Britain underneath your address on the front page. 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**.

2. PERIOD COVERED BY THE RETURN

Your return should be made for the year ended 31 December 2011. If no figures are available for that period, the return may be made for your business year. If the business year figures are supplied, they should relate to a 12 month period which ends at any time between 6 April 2011 and 5 April 2012.

If you commenced trading during 2011, then your return should cover the period from the commencement of your business until 31 December 2011 or, alternatively, any date up to 5 April 2012.

If you ceased trading during 2011, then your return should cover the period 1 January 2011 to the date you ceased to trade or, alternatively, from the beginning of your last business year up to the cessation date.

3. INCOME (EXCLUDING VAT)

3.1 TOTAL TURNOVER

Turnover consists of total takings or invoiced sales and receipts of the business in connection with the sale of goods and services. Interest and similar income, “Other Operating Income” and extra-ordinary income should be **excluded** from the total turnover figure, as should net proceeds on sales of capital items.

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

INCLUDE:
- All sales of goods (**except** fixed capital assets) **including** exports and goods purchased and resold without processing;
- Provision of goods 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 sub-contracted);
- Income from all industrial and non-industrial services rendered;
- Progress payments received for Work in Progress on long-term contracts which have not been identified as stocks on the balance sheet;
- Income derived from the renting of property;
- Amounts received for the right to use patents, trade marks, 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 sub-contracted activities;
- For commission work (i.e. 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.
3.1 TOTAL TURNOVER (Continued)
EXCLUDE:
- VAT;
- Output for own final use;
- Income recorded as extra-ordinary income in your accounts;
- The sale of vehicles previously treated as capital assets during the period. Include these in section 5;
- Interest payments received and other similar income;
- Amounts received from the sale of fixed capital assets;
- Amounts received from the sale of patents, trade marks, copyrights etc.;
- Grants from any source;
- 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 (i.e. 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.

4. EXPENDITURE (EXCLUDING DEDUCTIBLE VAT BUT INCLUDING NON-DEDUCTIBLE VAT)
4.1 EMPLOYMENT COSTS
INCLUDE:
- Wages and salaries are defined as the total compensation in cash or in kind payable to all employees (e.g. permanent, temporary, full-time, part-time, casual and seasonal workers etc.). State the amount paid before deductions but less any amounts for which you are reimbursed from government sources;
- Accrued holiday pay;
- All overtime payments, bonuses, commissions;
- Payments to those temporarily absent (e.g. on holiday, sick, or on maternity leave etc.);
- The cost to the employer of all expenses and benefits in kind. These include: assets transferred to employees (i.e. 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 play schemes, 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 3);
- 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.
EXCLUDE:
- Payments to working proprietors, partners and executive directors not in receipt of a regular salary, fee or commission;
- Travelling and subsistence expenses. Include these in 4.2;
- Amounts paid to sub-contractors. Include these in 4.2;
- Payments to homeworkers on piecework rates. Include these in 4.2;
- Payments to employment agencies for the services of agency staff. Include these in 4.2;
- 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.
4.2 COSTS OF 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:**
- All fuel costs (e.g. electricity, gas, oil, coal, coke, petrol, diesel etc.) 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 (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 (i.e. merchant 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 (e.g. buses, taxis etc.);
- 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;
- 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 (e.g. for labour they have supplied);
- Amounts payable for the right to use patents, trade marks, 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 (e.g. service companies etc.);
- Bank charges (**excluding** interest payments);
- Rent paid on buildings or dwellings;
- Amounts paid for licensing, inspection and monitoring;
- Staff travel;
- Travelling and subsistence expenses;
- 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 sub-contractor;
- Post and telecommunications costs;
- Rental of telephone handsets and modems;
- Purchase of telephone handsets and modems;
- Payments to sub-contractors;
- Payments to homeworkers on piecework rates;
- Drugs, medicines and general supplies administered by vets during treatment;
- Payments to the Horserace Totaliser Board (i.e. Tote);
- Exam costs and amounts payable for training packages;
4.2 COSTS OF ENERGY, GOODS, MATERIALS AND SERVICES (Continued)

INCLUDE: (Continued)
- 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.

EXCLUDE:
- 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 4.1;
- Hire purchase repayments. See note 5;
- Finance leasing payments. See note 5;
- 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 5;
- National non-domestic (business) rates. Include these in section 4.3;
- 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.

4.3 TAXES, DUTIES AND LEVIES PAID

Total amount payable in taxes, duties or levies to government.

INCLUDE:
- The Climate Change Levy (CCL), introduced in April 2001, is charged on industrial and commercial use of various forms of energy (e.g. 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);
- Council tax (rates payable via local authorities in respect of your rented property);
- Excise duties (e.g. on alcohol, tobacco, petrol etc.) 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;
- Vehicle Excise Duty, also known as road, car or vehicle tax (e.g. tax discs bought for company vehicles as well as those on the sale of vehicles);
- Export levies (e.g. under the EU’s Common Agricultural Policy etc.);
- Any statutory amounts paid e.g. to either the Environment Agency (EA), Office of the Gas and Electricity Markets (OFGEM) or the Water Regulators – Office of Water Services (OFWAT) in England and Wales and the Scottish Water and Sewerage Customers Council (SWSCC) in Scotland, to enable them to fund their mandatory duties;
- Consumer and Credit Act fees;
- Franchise payments;
- Landfill Tax (sewerage/refuse disposal companies only).

EXCLUDE:
- Water rates and sewerage charges. Include these in 4.2;
- VAT;
- Corporation Tax;
- Operators’ licences;
- Capital Gains Tax;
- Income tax and tax on franked investment income;
- Taxes already included in the purchase price of goods and services purchased;
- Net payments to trade associations and similar bodies;
- Inheritance Tax;
- Air Passenger Duty;
- Insurance Premium Tax;
- Lottery duty.
5. **CAPITAL EXPENDITURE (INCLUDING NON-DEDUCTIBLE VAT BUT EXCLUDING DEDUCTIBLE VAT)**

The amounts entered should include the purchase costs and disposal proceeds of fixed assets, together with any other amounts treated as capital items for taxation purposes.

Do not deduct any amounts received in grants (including lottery grants) and/or allowances from government sources, statutory bodies or local authorities. Values should include non-deductible VAT but exclude deductible VAT. Ideally items should be considered as capital expenditure if their value exceeds £500.

**INCLUDE:**
- Expenditure on new construction work contracted by you, whether directly with the constructors or arranged by property developers. This covers the construction of new buildings and extensions and improvements to existing buildings (including fixtures such as lifts, heating and ventilation systems);
- All work of a capital nature carried out by your own staff. This should cover the provision of any capital asset or item ranked as capital for taxation purposes, including computer software. The relevant employment costs and the cost of purchases consumed in the work should be included in 4.1 and 4.2 respectively;
- Expenditure on replacing assets destroyed in circumstances (e.g. fire) which have given rise to an insurance claim;
- All expenditure on computer software to be used for more than one year. Such software may be purchased on the market or produced for own use;
- The total capital value of any assets that you have bought on hire purchase or acquired (as lessee) under a finance leasing arrangement in the period covered by the return, but not interest and instalment payments;
- Expenditure on assets acquired for hiring, renting and other leasing purposes (but not assets acquired in order to lease to others under finance leasing arrangements);
- All additions, alterations, improvements and renovations which prolong the service life or increase the productive capacity of existing capital goods;
- Capital expenditure at any site belonging to the business where operations have not yet begun;
- Expenditure incurred during the period on additions to capital assets, which is temporarily being carried forward under other headings e.g. Work in Progress on capital assets in the course of construction, deposits or other payments on account of capital assets in process of acquisition;
- Plant spares, jigs, dies, patterns, moulds, loose tools and/or special tools;
- All finance costs relating to Public Private Partnerships (PPPs) where separately identified and relevant to the PPP. If finance costs cannot be separated, provide estimates assuming the finance costs are included.

**EXCLUDE:**
- Expenditure on work carried out by sub-contractors that does not relate to capital expenditure;
- Assets acquired in taking over an existing business or sold as part of a going concern;
- All expenditure on dwellings but include land intended for new dwellings;
- Assets like goodwill, patents or licence fees;
- The proceeds from an insurance claim against the loss of fixed assets;
- The capital value of any assets acquired by your business but leased out to others under finance leasing arrangements;
- Items of a capital nature acquired for re-sale rather than for use within the business e.g. stocks of vehicles held by motor traders;
- Rentals charged for assets leased by you through operational leasing facilities;
- Assets outside the UK.

6. **SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS)**

This section relates to imported/exported services only. Exclude the value of any goods imported/exported. Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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 3 and 4.2.

**INCLUDE:**
- Repair of construction equipment and computers (but not maintenance);
- The hiring out of plant, machinery and other goods (operational leasing);
- Consultancy services (e.g. market research, advertising, accountancy and research and development);
- Royalties and licence fees;
- Telecommunications services;
- Computer services (excluding hardware);
- Advertising and commission as an agent (excluding the value of imports/exports of goods);
- Merchancing profits and losses (on goods bought and sold abroad without entering the UK);
- Management fees;
- Insurance and finance services.

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6. SERVICES: EXPORTS AND IMPORTS (EXCLUDING GOODS) (Continued)

EXCLUDE:
- 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 less than one year;
- Business travel services such as accommodation and meals whilst abroad.

7. INTERNATIONAL TRADE IN GOODS: EXPORTS AND IMPORTS (EXCLUDING SERVICES)

This section relates to imported/exported goods change ownership UK residents and non-residents. Exclude any services imported/exported.

Any transactions with individuals, enterprises or other organisations domiciled in a country other than the UK are regarded as international transactions. 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:
- Semi and finished manufactured goods;
- Foods, beverages and tobacco;
- Basic materials;
- Oil and other fuel.

EXCLUDE:
- Trade in services.

8. RESEARCH AND DEVELOPMENT

Research and Development is characterised by investigation or experimentation, the outcome of which is new knowledge (with or without specific practical application) enhanced materials, products, devices, processes or services.