Working Party on International Trade in Goods and Trade in Services Statistics

2017 WPTGS STOCKTAKINGQUESTIONNAIRE

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This paper provides the results of the 2017 Stocktaking Questionnaire that was sent out in preparation for the 2017 WPTGS meeting. The questionnaire aimed to collect statistics and information from WPTGS members on three topics, namely the possibility to better capture international trade and investment income flows related to Base Erosion and Profit Shifting (BEPS); ongoing work and plans related to measuring Digital Trade; and the compilation approaches, methods and plans to measure complex global production arrangements (manufacturing services, merchanting and factory-less goods producers). Replies were received from 33 WPTGS countries, representing 43 statistical institutions.

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2017 WPTGS STOCKTAKING QUESTIONNAIRE

Introduction

1. At the March 2016 Working Party on Trade in Goods and Trade in Services (WPTGS) meeting, the Bureau concluded that there are several areas of work where more information about current practices and already ongoing or planned work by WPTGS members was needed and that would benefit from a ‘Stocktaking’ Questionnaire. Three areas in particular were highlighted:

- The possibility to better capture international trade and investment income flows related to Base Erosion and Profit Shifting (BEPS);
- Ongoing work and plans related to measuring Digital Trade, to support the development of a conceptual measurement framework; and
- The compilation approaches, methods and plans to measure complex global production arrangements (manufacturing services, merchanting, factory-less goods producers).

2. The questionnaire was sent to WPTGS members on 9 December 2016 and included 23 questions (see Annex I). As of 20 February 2017, responses were received from 33 WPTGS countries (43 institutions), representing an increase in the response rate compared to the 2016 questionnaire (26 replies). This note presents a synthesis of responses. The following section provides an overview of main findings and conclusions, before describing the detailed answers on a question-by-question basis (including the links to relevant work).

2. Summary of the survey results

2.1 Measuring BEPS-Related Flows

3. The way in which Multinational Enterprises (MNEs) account for, and report on, their international trade and investment activities are often at least partly driven by fiscal optimisation. This process is difficult to capture for statisticians from national statistics institutes (NSIs), yet may significantly affect official economic statistics. The stocktaking questionnaire explored the feasibility for NSIs to start developing two sets of additional data that could support the discussion on Base Erosion and Profit Shifting (BEPS) and provide greater insights into the activities of MNEs: one based on linked trade in services and FDI statistics, and the other based on integrating information on foreign ownership with Profit and Loss statements.

2.1.1. Linking trade in international services (TIS) and foreign direct investment (FDI) statistics

4. Activities of MNEs are blurring the line between international trade in services and property income and hampering national and international comparability of data. This particularly concerns intra-MNE cross-border transactions involving intangible assets. For example, parent MNEs can opt to record an explicit international trade in services transaction (i.e. a sale of intellectual property product (IPP) services to its affiliates, lowering value added by affiliates), or to record the flows as investment income payments.
made by their affiliates (in which case the capital services provided by the IPP would be booked as value-added of the affiliate). Linking foreign direct investment income and international trade in services surveys (for charges for the use of intellectual property \textit{n.i.e.}) at the bilateral (country) level could provide a more holistic view of cross-border IPP-related flows (and their relationship to the relative tax regimes in place within the partner countries), particularly if international trade in services flows can also separately identify intra-firm transactions.

5. The stocktaking questionnaire asked WPTGS members about the feasibility of creating such links and to identify major obstacles. About half (15) of all respondents indicated that it would be feasible to link these data, and several (5) responded that they were conducting an integrated balance of payments survey of both FDI and international services transactions. However, various challenges were also highlighted:

- The most frequently mentioned obstacle was the fact that existing International Trade in Services surveys do not identify whether transactions are between related or unrelated parties;
- Statistical units and classifications differ across the surveys;
- Level of geographical breakdowns and quality of data (including different sources used to collect the information);
- Difficulties in matching units due to different survey approaches and hence samples (\textit{e.g.} threshold vs stratified survey);
- Different data consolidation approaches across sources; and
- Institutional barriers (international services and FDI statistics are often collected by different organisations).

6. Several countries shared experiences in this domain. For example, the United States undertook a study in 2012\textsuperscript{1}, using the employer identification number to link the various data sources. There were a number of challenges in undertaking the study, including missing identification numbers, inconsistent business consolidation and the need to protect confidentiality. Australia undertook a similar exercise but quality concerns prevented the publication of their results. Statistics Denmark and the Danish Central Bank are currently investigating the possibility of undertaking such a study.

\hspace{1cm} \textsuperscript{1} A Profile of U.S. Exporters and Imports of Services: Evidence from new linked data on international trade in services and operations of multinational companies \url{https://www.bea.gov/scb/pdf/2012/06%20June/0612_MNC.pdf}
2.1.2 Profit and taxes with a breakdown by industry and foreign ownership

7. At the 2016 WPTGS meeting, the OECD Centre for Tax Policy highlighted that even relatively simple statistical information, for example on the effective tax rate (i.e. corporate tax paid as a percentage of profits) of MNEs versus non-MNEs, that could shed important light on BEPS, was not generally available. A potential source of information for these statistics are the Profit and Loss (P&L) statements of non-financial MNEs, which many OECD countries already use to compile statistics with breakdowns by industry and firm size. The Questionnaire asked to what extent a breakdown by foreign ownership (defined as >50% foreign ownership, i.e. similar to those in trade in enterprise characteristics (TEC) and in FATS statistics) would be feasible.

8. Around half of OECD countries already publish (some) information on P&L statements, even if none currently includes a breakdown by foreign ownership. 13 countries noted however that the data sources for more detailed tables by industry and ownership were available (including e.g. administrative records, enterprise group surveys, FATS/FDI data collections), even if the exact level of detail at which this could be achieved would have to be investigated. Another third of respondents noted that some work could be undertaken but only for a limited set of enterprises (e.g. only FDI enterprises, or without industry or foreign ownership breakdowns). The most common reasons among countries for not engaging in this work included the lack of a legal obligation to do so, and lack of resources, as well as difficulties with the exchange of microdata between institutions.

9. In terms of concrete projects, the Australian Bureau of Statistics will be undertaking a study on inward foreign affiliates and their P&L and taxes paid.

2.2 Measuring Digital Trade

10. The internet and digitalisation are fundamentally changing the way people, businesses and governments interact. This has led to a new era of globalisation underpinned by the movement of data across national borders, changing the nature, patterns and actors in international trade in goods and services. While digitally related transactions are not new, the current scale of transactions and the emergence of new (and disruptive) players transforming production processes and industries is unprecedented.

11. However, despite the growing importance of what is commonly referred to as ‘digital trade’, little empirical and internationally comparable statistical information currently exists. The issue was flagged at the 2016 WPTGS meeting and indeed has emerged as an important topic of the Germany Presidency of the G20. This section of the questionnaire builds on a tentative typology of digital trade and a working draft definition: Digital trade involves those cross-border resident/non-resident transactions for which the ordering and/or delivery process is digitally enabled or facilitated via online platforms or web services.

2.2.1 International merchandise trade

12. Customs authorities often specify a minimum value and/or a minimum amount of duties and taxes below which no duties and taxes will be collected (de minimis value). Cross-border digital trade has led to an apparent increase in the share of below-the-threshold trade (mostly postal parcel delivery).

13. All responding WPTGS members (with the exception of Turkey) reported de minimis rules. The de minimis values range from GBP15 in the United Kingdom to USD2500 in the United States. Some countries also apply a volume threshold and also varying thresholds on which on only taxes or taxes and duties are applied.
14. Around half the countries surveyed produce estimates for below threshold for balance of payments purposes, using sources such as the National Postal Service, previous studies, and credit card information. The United States stated that these estimates made up 2.15% of goods imports and 0.75% of goods exports in 2015.

15. In addition to the de minimis threshold, the stocktaking questionnaire also examined the extent to which countries are currently able to break down merchandise trade flows into those products ordered digitally (e-commerce) and those that were not. At present, very few countries have concretely started to investigate cross-border e-commerce, but the majority of respondents noted the importance of the topic and had future plans in place. A few WPTGS members have already started concrete projects (e.g., Germany is developing TEC data for NACE Rev.2 47.91 (retail sales via mail order)), and others (Luxembourg, Netherlands, Slovenia) are exploring the ability to capitalise on ICT surveys. Regarding Business-to-Consumer (B2C) cross-border e-commerce, most countries flagged the possibility of using credit card data.

2.2.2 Services trade

16. Digitalisation raises considerable difficulties for measuring information services and data flows that are delivered digitally as downloaded products, such as software, e-books, data and database services. The questions in this section of the questionnaire concerned the ability to capture transactions in digitally downloaded products; purchases of cross-border services by households; and the ‘sharing economy’ e.g. AirBnB.

17. Regarding the coverage of international trade in services statistics, most countries recognised the likelihood of under-reporting, notably with respect to imports; reflecting the fact that it was difficult to know, and therefore adequately sample, the population of importing entities, unlike exporters. In addition, transactions involving households require additional data sources such as household surveys (or ICT use surveys). Only a very small number of countries stated that they had such data, particularly relating to whether purchases were cross-border or not.

18. A number of countries however thought that household transactions of cross-border services could be possibly captured through credit card data (as they could for goods), and a few countries have started investigation work on this source. Other sources that are being considered by countries include Gaming Authorities (for gambling transactions done through overseas websites, the United Kingdom, for example, estimated this at GBP2 billion in 2015), Apple and Google data, tourism surveys and tax records.

19. With respect to the sharing economy – consumer-to-consumer transactions – only the United Kingdom, Denmark and Canada reported currently undertaking active investigations into the international trade dimensions. The work of the UK has led to a proposed classification of such activities (as presented in table 1). Again, a number of countries suggested the possibility of using credit card data.

Table 1. Categories of sharing economy activities

<table>
<thead>
<tr>
<th>Category</th>
<th>Examples of activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property rental and access</td>
<td>Accommodation, parking spaces, storage space, vehicles (without a driver), tools</td>
</tr>
<tr>
<td>Peer-to-Peer services</td>
<td>Transportation, delivery, household services, professional services</td>
</tr>
<tr>
<td>Collaborative finance</td>
<td>Crowdfunding, peer-to-peer lending, investment, money transfer and exchange</td>
</tr>
</tbody>
</table>

Source: Office for National Statistics

2.2.3 Cross-border data flows

20. Cross-border data flows do not necessarily result in a monetary transaction *per se*, but they may support one, such as generating advertising revenue. For example, a social networking site such as Facebook offers "free" services to users who, in exchange, provide their data. There is no monetary transaction between Facebook and the user (and in terms of existing international standards, no trade); however, the data collected by Facebook is the basis of the revenue that the company receives from advertisers. While the advertising revenue monetary flow is (should be) captured in trade statistics, the data flows upon which they depend are not. In addition intra-firm transactions in cross-border data flows are unlikely to be recorded at all.

21. Responses highlighted that this is a topic at the frontier of statistical knowledge. At present, none of the 33 respondents has conducted a study into quantifying cross-border data flows. Similarly, no country has yet investigated the size of intra-firm data flows. Countries were also not convinced of the need to add imputations for the value of cross-border data flows into balance of payments statistics (with 15 out of 16 countries against).

22. Regarding future work on measuring cross-border data flows, respondents flagged a variety of concerns: conceptual and practical. Conceptual issues revolved around how such flows would fit into the overall accounting framework. Practical issues included the absence of an internationally agreed methodology on the valuation of data and the subsequent classification and treatment of such flows as well as feasibility challenges.

23. The United States pointed to a U.S. Department of Commerce study, *Measuring the Value of Cross-Border Data Flows*3 undertaken in September 2016. The recommendations from this report echoed a number of the comments received from countries, and are summarised below:

1. Improve the overall coverage and quality of official statistics on the service-sector.

2. Develop a standard nomenclature or standard definitions for concepts related to cross-border data flows, distinguishing between concepts such as digital economy, digitally-intensive, digitally enabled economy, and information and communications technologies (ICT).

3. Develop a greater understanding of how firms use cross-border data flows and what economic value the data flows provide.

4. Develop improved and consistent macro-economic statistics to measure the value of cross-border data flows and the digital economy, such as the contribution of data flows and the digital economy to gross domestic product (GDP).

5. Continue the dialogue with private industry to facilitate data sharing and the linking of public and private datasets, where legally and logistically feasible and consistent with strong privacy protections for firms.

6. Continue the collaborative efforts with international organisations to ensure that metrics on cross-border data flows and the digital economy are widely available for countries around the world.

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Digital intermediaries

24. An important characteristic of digitalisation is the advent of digital intermediaries such as AirBnB, Uber, Amazon, eBay or Alibaba, that facilitate (cross-border) digital trade in goods and services. Better understanding their role in international trade is an important policy objective. In addition, there is also a need to have more insights on domestic transactions that are facilitated by a foreign (or indeed foreign-owned) digital intermediary. In theory, the transactions related to payments for intermediation services should be recorded as trade in services or payments for services within current statistics, but in practice it may be difficult to separate the intermediation fees from the value of the service provided.

25. At present, 8 countries are able to identify foreign owned digital intermediaries in their economy, while 5 are able to identify payments to non-resident digital intermediaries. Most countries noted that digital intermediaries should be in the business register, but that formal identification could be difficult in the absence of a specific industry classification in which these enterprises are active. Identification based on business name would be feasible. Responses indicated the likelihood, in most cases, that cross-border trade in services transactions of such intermediaries would be classified under trade related services, but further investigation would be needed.

2.3 Manufacturing Services, Merchanting and Factory-Less Goods Producers (FPGs)

26. The 2016 WPTGS meeting concluded that international goods and services transactions related to complex global production arrangements continue to pose measurement challenges and require further discussion, including in relation to factory-less goods producers.

2.3.1 Factory-less Goods Producers (FPGs)

27. Only five countries responded that they currently identify, or could identify, FPGs in their economies, generally by building on the work of “large cases” units involved in profiling large and complex enterprises. Several others however commented that they are planning working this area, e.g. via R&D transactions (Australia) or a new survey (Canada). Respondents also flagged the need of NSIs to work very closely with the FPGs and the need to follow up on the work of the Eurostat Task Force on FPGs.

2.3.2 Merchanting

28. Most OECD countries currently compile merchanting transactions, both on a gross and net basis, although the United Kingdom and the United States note that they currently only provide net flows. No country currently makes adjustments for holding gains and losses (reflecting a difference between BPM6 and the 2008 SNA4). Half of the respondents indicated that they able to provide additional information on the gross goods under merchanting by product and/or partner.

2.3.3 Manufacturing services

29. Most OECD countries currently compile manufacturing services statistics, both reporting the services fee as well as the goods flows underpinning these. 18 respondents indicated that they were further able to break down these gross flows by partner country and/or product. For EU member states, this is

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4 Paragraph 10.44c in BPM6 states that “net exports of goods under merchanting […] includes merchants’ margins, holding gains and losses, and changes in inventories of goods under merchanting.” In the 2008 SNA, however, paragraph 14.71 states that for merchanting “any increase in value due to a change in the price of the goods being shown as a holding gain or loss”.

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possible because the goods flows involved in manufacturing services are identified using the Nature of Transaction (NoT) codes in merchanting statistics (the services fee normally being captured separately in an enterprise survey). For non-EU countries, similar replies were raised regarding the use of a Customs Procedures Code (CPC), if available, although countries noted that the data are stronger for the export of manufacturing services than for imports. Several countries reported that manufacturing services in their economy is not relevant (e.g. Iceland) or driven by a relatively small set of large enterprises (e.g. Israel).

30. Respondents did not consider it necessary or feasible to develop practical guidelines regarding the percentage of total intermediate goods that would need to be purchased by the principal firm in order for processing transactions to be recorded. It was noted that such a percentage would be difficult to implement, increase respondent burden (especially as enterprises might not know), and would still result in borderline cases. However, countries did appreciate the need to further investigate the ownership of IPPs, and the potential impact this could have on future discussions concerning the classification of firms and related transactions.

2.4 Reducing trade asymmetries

31. The penultimate question asked if countries would be interested in meeting to discuss bilateral trade asymmetries and working bilaterally (or tri-laterally) on ways to reduce them. Ten countries expressed an interest in doing so and meetings have been organised for 21 March 2017.

2.5 Other remarks

32. The final question asked countries for any other suggestions or comments regarding the upcoming and future WPTGS meetings. Three countries answered this question, suggesting that the current WPTGS focus on globalisation, global production and digital trade should be maintained, to have more detailed discussions on how countries are adjusting their international merchandise trade statistics to arrive at trade in goods in the balance of payments (including trade in aircraft and leasing), and the need to investigate the classification of enterprises involved in social networks and advertising.
ANNEX 1. SUMMARY OF RESPONSES BY QUESTION

1. Measuring BEPS-Related Flows

Linking trade in services and FDI statistics

Q1. Would it be possible to link your FDI survey with your International Trade in Services survey by partner country?

Yes: 15 countries; No: 16 countries

Q2. Have you already undertaken this type of linking of services and FDI statistics before?

Yes: 6 countries; No: 26 countries

Comments:

33. Australia has previously attempted linking FDI and International Trade in Services (TIS) surveys, however, there were a number of issues involved with the quality of data meaning the report cannot be released. These issues included: different statistical units, different classifications, microdata linking raised quality concerns, threshold versus stratified sample survey, and full partner country breakdown not reliably reported. Other countries also listed some, or a combination of these concerns.

34. The United States also undertook such a study in 2012 using the employer identification number to link. There were a number of challenges including missing identification numbers, inconsistent business consolidation and the need to protect confidentiality. This report can be found online and is referenced earlier in this note.

35. A number of countries stated that relationship based indicators (e.g. related and unrelated parties) are not captured in the TIS survey, these included Austria, Belgium, Denmark, Estonia, Finland, Germany, Ireland, Italy, Japan, Latvia and Mexico.

36. For some countries, the compilation (or lack) of partner country data for international trade in services would make linking very complex, for example Latvia calculates geographical breakdowns for TIS from ITRS and the United Kingdom stated that issues have been encountered with linking at granular levels. For others, (for example, Iceland, Poland, Spain) different organisations (usually the central bank and the national statistics office) compile FDI and international trade in services, each using different methods. Denmark, the Netherlands and Turkey also flagged this up, however all three countries also stated that they are currently looking at ways to bring the data together.

Profits and taxes with a breakdown by industry and foreign ownership

Q3. Do you compile and disseminate information on profits and on income taxes for non-financial enterprises?

Yes: 10 countries; No: 10 countries; Other: 10 countries
Q4a. What sources do you use to compile these statistics (on profits and income taxes for non-financial enterprises)?

Q4b. Do these statistics (on profits and income taxes for non-financial enterprises) include a breakdown by industry?

Yes: 11 countries; No: 10 countries (of which 6 possible, 4 not possible)

Q4c. Do these statistics (on profits and income taxes for non-financial enterprises) include a breakdown by foreign ownership?

Yes: 4 countries; No: 16 countries (of which 11 possible, 5 not possible)

Comments:

37. The United States currently publishes the "Census Bureau Quarterly Financial Report" containing information on profits and on income taxes for non-financial enterprises. The data are sourced from business surveys and it would be possible to break the data down by industry and foreign ownership.

38. A number of countries collect some of the required information (albeit sometimes only at a high level of aggregation, e.g. for the national accounts) however most countries thought there would be a number of issues to overcome before providing the data. These countries include Austria, Canada, Finland, Greece, Iceland, Ireland, Latvia, Lithuania, the Netherlands, Norway, Singapore, Turkey, and the United Kingdom. Data sources for these countries were listed as administrative records, enterprise group surveys, P&L statements from limited liability companies, FATS/FDI data and direct reporting. For other countries, this information could be provided but with a limited breakdown, and in some cases just for a selection of enterprises, e.g. those in FDI and balance of payments surveys.

39. Australia stated that they have been asked to undertake a project to use survey and tax data to generate the information referred to in the questions, but only for inward foreign affiliates. The remaining countries stated that they don’t collect, compile or disseminate this type of information. Reasons included legal issues with exchange of individual enterprise data, no current obligation, no resources and a lack of sources.

Measuring Digital Trade

Merchandise Trade

Q5. Does your national Customs service have a value threshold for international merchandise trade of imports and exports and, if so, how high is it?

Q6a. Do you adjust Balance of Payments Trade in Goods statistics by estimating below-the-threshold items (exports and imports)?

Yes: 13 countries; No: 18 countries

Q6b. Do you adjust international merchandise trade statistics for below-the-threshold items (exports and imports)?

Yes: 19 countries; No: 13 countries
Q6c. If you answered positively to question 6a or 6b, please provide an estimate of the value of below-the-threshold trade as a percentage of total merchandise trade (and/or Balance of Payments Trade in Goods) for as many years as possible

Q7. Have you or your national Customs service recently undertaken any investigations or operations to check the actual value of consignments listed as below-the-threshold?

Yes: 6 countries; No: 27 countries

Q8. Have you undertaken any special studies to estimate cross-border merchandise trade transactions facilitated by e-commerce (i.e. ordering online)?

Yes: 5 countries; No: 25 countries

Q9. Are you able to identify, in your merchandise trade statistics, the share of merchandise trade flows that is ordered digitally?

Yes: 1 country; No: 32 countries

Q10. Are you able to identify, in your merchandise trade statistics, the share of purchases by individuals (household consumers) as opposed to businesses?

Yes: 5 countries; No: 28 countries

Comments:

40. In Australia the "Low Value Threshold" is AUD2000 for exports and AUD1000 for imports. The Australian Bureau of Statistics makes estimates for imports based on a previous study, estimates for exports are not made as these are considered insignificant. The ABS's estimate for balance of payments trade was 3% of imports in 2013 (it is not possible to disaggregate the estimate).

41. There is a range of de minimis values in use among non-European Union countries. In Canada it is CAD2500, in Japan YEN200 thousand, in Singapore S$1000 for exports by air, in Switzerland CHF1000 and less than 1000kg for imports and CHF1000 and less than 100kg for exports, and in the United States USD2500. For EU member states, no VAT or duties are paid on goods less than €22 (commercial transactions, €45 for private), and just VAT is paid on goods between this value and €150.

42. A number of countries do make adjustments in the balance of payments (for these low value items), using sources such as the National Postal Carrier (for parcel post), tax records and credit card information. Switzerland estimated adjustments for exports and imports of less than 1.0%, while for the United States estimates were 2.15% for exports and 0.75% for imports in 2015.

43. The questions on e-commerce tended to highlight that most countries have not yet devoted much time to this topic but are considering it. Examples of recent studies include Canada, which undertook a study in 2013 on orders placed online by Canadians (however it was hard to determine overseas sales). In Germany a study based on TEC data for NACE Rev.2 47.91 (retail sales via mail order) is currently being conducted, while in the Netherlands estimates for Dutch consumers purchasing goods abroad are based on

a combination of the ICT survey and private research studies. In Slovenia and in Luxembourg the ICT survey provides values for trade estimates.

44. However, the most common theme to emerge was the possibility of using credit card data to estimate cross-border digital trade (B2C). Countries that mentioned this included Hungary, Iceland, Israel, Luxembourg (STATEC already has this data), Portugal and the United Kingdom.

**Services Trade**

*Q11a. Do your trade in services statistics currently capture cross-border transactions in digitally downloaded products?*

Yes: 20 countries; No: 12 countries

*Q11b. Do your trade in services statistics currently capture other (non-travel) services purchased abroad by households in your country, or sold to households abroad?*

Yes: 10 countries, No: 23 countries

*Q11c. Do your trade in services statistics currently capture services sold or purchased by households associated with the sharing economy (AirBnB, BlaBlaCar or the like)?*

Yes: 11 countries, No: 22 countries

**Comments:**

45. A large percentage of countries suggested that their TIS survey (or ITRS) should capture cross-border trade in services for digitally downloaded products for enterprises, but that these are probably not separately identifiable. However, it was suggested that this data would only be partial given that the TIS survey does not cover individuals. In addition, there is most likely an unknown amount of under coverage on the import side given that any enterprise can import these types of services. Some countries suggested that new questions could be added to their questionnaire (Australia), and Canada stated that they will add a new module to their survey to capture some of these transactions. A small number of countries suggested using digital commerce surveys to capture this data.

46. In regards to capturing cross-border e-commerce in services by households, the use of credit card information was suggested by Belgium, Denmark, Finland, Iceland, Israel, Mexico, Portugal, Norway and Slovakia. In addition, Canada makes an estimate based on internet use by households (but it is hard to determine location of service provider); Denmark makes an estimate using administrative data (e.g. Gaming Authorities), media associations, and Apple and Google data; and Ireland makes an estimate using home entertainment subscriber information. Like Denmark, the United Kingdom also makes an estimate for gambling using the Gambling Commission as its source with imports estimated at GBP2 billion in 2015.

47. Regarding the 'sharing economy', credit card data were again cited as a possible source of data. Other suggestions included household surveys, travel estimates and tourism surveys in order to capture some of the information. While most countries are not explicitly capturing these flows now and have no plans to do so in the near future, Canada is currently surveying individuals directly to ask about the sharing economy (credit card transactions) and expects to release data later in 2017. Statistics Denmark will undertake a project in 2017 and the United Kingdom ONS has already released a report titled "The feasibility of measuring the sharing economy: progress update, October 2016".
Cross-border data flows

Q12. Have you conducted any studies on quantifying cross-border data flows involved in such ‘free’ products financed via data and/or advertising?

No: 33 countries

Q13. Have you conducted any investigations that attempt to evaluate the size of intra-firm data flows (either in terms of economic value or bytes)?

No: 29 countries

Q14. Do you think that the BOP trade in services statistics should include an imputation for the value of the cross-border flow of data?

Yes: 1 country; No: 15 countries

Comments:

48. By far the majority of countries stated that they have undertaken no studies or investigations into (the valuation of) cross-border data flows. In addition, most countries did not see a need for imputing for these flows in the balance of payments. Challenges that were identified with respect to measuring cross-border data flows included the absence of current classifications, ensuring international comparability, a lack of data sources, no flow or offset, the reliability of statistics and ability to monitor quality, valuation methodology, insignificant amounts, legal basis for data collection, the cost-effectiveness of the data collection and the conceptual integration of these flows into the overall statistical framework. Some countries provided suggestions for possible data sources, for example Italy suggested asking the social networking sites involved, Spain thought advertising flows could be a proxy, and the United States in 2016 released a report on "Measuring the Value of Cross-Border Data Flows".

Digital Intermediaries (and General Questions on Digital Trade)

Q15. Are you able to identify payments made to non-resident digital intermediaries?

Yes: 5 countries, No: 28 countries

Q16. Are you able to identify foreign owned digital intermediaries resident in your economy?

Yes: 8 countries, No: 25 countries

Q17. Have you conducted any (other) studies quantifying the impact of digitalization on international trade, e.g. on 3D-printing, or the internet-of-things? If yes, please briefly describe and provide links to the studies if available.

No: 30 countries

Q18. Is there any other information that you think may be relevant for measuring digital trade that has not been addressed in this survey?

No: 17 countries
Comments:

49. Much like cross-border data flows, most countries indicated that they had not yet explicitly addressed the issue of the role of digital intermediaries in international trade. A prime concern is the separate identification of these enterprises since at present there is no separate industry code for these types of enterprise, leaving name recognition as the only option. Regarding the cross-border services fees to digital platforms located outside the economy, Australia, the Netherlands, Singapore, Spain and the United States suggested that at least some of these flows should be captured via TIS surveys under “Trade related services”, but these most likely cannot be identified separately.

Manufacturing Services, Merchanting and Factory-Less Goods Producers

Q19. Are you currently able to identify Factory-less Goods Producers in your statistical system as a distinct set of firms (different from wholesale traders)?

Yes: 5 countries; No: 28 countries

Q20a. How do you currently capture the gross goods flows underlying merchanting transactions that do not cross the border in your country?

Yes: 9 countries; No: 4 countries

Q20b. Are you able to provide breakdowns of the gross goods flows underlying merchanting transactions by product and/or (both for importing and exporting) partner?

Yes: 15 countries; No: 17 countries

Q20c. Do you make any adjustments for holding gains/losses in merchanting transactions, and if so, how?

No: 31 countries

Q21a. How do you currently capture the gross (import and export) flows underlying manufacturing services?

Q21b. Are you able to provide breakdowns by product and/or partner of these gross (import and export) flows underlying manufacturing services?

Yes: 18 countries; No: 15 countries

Q21c. What is your opinion on the necessity and feasibility of developing practical guidelines regarding the % of ownership of the goods for the identification of processing transactions? (e.g. a minimum of 50% of the goods used for processing should be owned by the principle?, should the calculation only look at goods or should services, such as intellectual property also be included?)

No opinion: 3 countries

Q21d. How (in particular, regarding source information) do you currently break down the exports of processing firms active in your country between (manufacturing services) and goods?
Comments regarding factory-less goods producers

50. The majority of countries cannot separately identify FPGs, but did comment on their plans and how these enterprises could possibly be identified in the future. Australia for example suggested that R&D transactions could be used to capture these enterprises. Canada is introducing a new ‘Globalisation’ questionnaire in 2018 that will capture FPGs (and merchanting and manufacturing services, however pilot work has suggested trouble in identifying the enterprises involved and linkages to trade statistics). Finland identifies FGP on a case by case approach, Ireland uses its large cases unit and notes that strong engagement with the enterprises is required, and Israel captures FPGs through its annual TIS survey. Italy, Slovenia, and the United Kingdom noted that Eurostat currently has a taskforce on FPGs and suggested that countries could use the results of the taskforce once its final report is released.

Comments regarding merchanting

51. All respondents stated that they do not separately identify holding gains or losses in their merchanting statistics; and none have any intention to. This is mostly because it isn’t required according to BPM6.

52. While the United Kingdom and the United States can only provide net merchanting flows, many other OECD members currently provide also the gross flows of goods associated with merchanting transactions. Many suggest that these can be broken down by industry and/or partner country. Impediments to providing additional breakdowns mostly stem from the nature of the data source, e.g. in some countries the surveys are not detailed enough, and some countries still use ITRS as data source. Italy uses a combination of sources, namely surveys and ITRS, and makes an estimate for product breakdown and checks margins for outliers. The Netherlands uses their Structural Business Survey to provide merchanting data (wholesale trade only) and estimates are made for other industries, this can provide some product breakdown but no partner country breakdown.

Comments regarding manufacturing services

53. Most European countries use a combination of TIS survey data and customs records (including NoT codes) to compile manufacturing services and the underlying gross merchandise trade flows. This approach would generally allow for a more detailed breakdown of the gross flows involved in processing. However, some European countries have more complex compilation methodologies, making further breakdowns more difficult. Italy for example uses IMTS (NoT codes), tax records and survey on crude oil flows (a large amount of oil refining takes place in the country); the processing fee includes all the costs of materials purchased. The Netherlands uses a combination of their SBS, and their large cases unit using IMTS directly (estimates are made for smaller enterprises with 10% fee assumed).

54. Iceland has a question in their TIS survey but to date there have been no positive responses to the question. And for Israel, their annual TIS survey along with VAT and customs records identify manufacturing services (along with the gross flows), but as only a few enterprises are involved they are captured directly.

55. The United Kingdom can only provide net manufacturing services transaction flows, the United States is currently researching methods to capture manufacturing services and while Australia can’t identify imports of manufacturing services, for exports the difference between goods entering (a CPC is used to identify goods crossing the border with a change of ownership) and exiting is used to calculate the manufacturing service.
ANNEX I - WPTGS 2017 STOCKTAKING QUESTIONNAIRE

Introduction

At the March 2016 WPTGS meeting, the Bureau concluded that there are several areas of work that should be collectively explored for the WPTGS 2017 meeting. This questionnaire is intended to take stock of those activities that are already ongoing or planned by WPTGS members, in order to support discussions at the next WPTGS meeting. Three areas of work are particularly highlighted:

- (i) The questionnaire includes a number of questions on the possibility to better capture international trade and investment income flows related to Base Erosion and Profit Shifting. In particular, to take stock of a) the scope to link trade in services and FDI statistics, and b) the feasibility of using statistics from enterprise balance sheet and profit and loss statements (with information on profitability and taxes paid).

- (ii) Results from the previous WPTGS (2016) stocktaking questionnaire highlighted that measuring Digital Trade is an emerging theme among national statistics offices and central banks. This subject is also rapidly gaining attention from policy makers, and the (German Presidency of the) G20 has asked OECD to develop a conceptual measurement framework for this topic\(^6\).

- (iii) Finally, the questionnaire includes questions on your ongoing work related to measuring complex global production arrangements (manufacturing services, merchanting, factory-less goods producers), which continue to pose important compilation challenges.

In addition, given the success of the previous series of bilateral trade asymmetry meetings, organised alongside the WPTGS meetings, this questionnaire also includes an invitation to countries to participate in 2017 meetings.

Instructions

This questionnaire consists of 23 questions divided into 3 main sections, each of which starts with a small introduction regarding the context and relevance of the questions. For each question, please provide the answer by ticking the checkboxes or by filling in the framed textboxes, which will automatically expand to fit the text you write.

---

6. See the paper by OECD and WTO presented at the recent Task Force on International Trade Statistics, attached to the email distributing this questionnaire.
I. MEASURING BEPS-RELATED FLOWS

The way in which Multinational Enterprises account for, and report on, their international trade and investment activities is often at least partly driven by fiscal optimisation. This process is often difficult to capture for statisticians, yet may significantly affect economic statistics. The questions below explore the national feasibility to start developing two sets of additional data that may support the discussion on Base Erosion and Profit Shifting (BEPS) activities and provide greater insights into the activities of MNEs.

I.1 Linking trade in services and FDI statistics

Activities of MNEs are blurring the line between international trade in services and property income and hampering national and international comparability of data; particularly concerning intra-MNE cross-border transactions involving intangible assets. Linking foreign direct investment income and international trade in services surveys (for charges for the use of intellectual property n.i.e.) at the bilateral (country) level could provide a more holistic view of cross-border IPP-related flows (and their relationship to the relative tax regimes in place within the partner countries), particularly if trade in services flows can also separately identify intra-firm transactions.

Q1 Would it be possible to link your FDI survey with your International Trade in Services survey by partner country?

Yes ---> Please specify how this could be undertaken and what would be the major obstacles (or others issues that would affect the quality of the results)? And would it be possible for you to provide a table on bilateral trade in services and FDI income, as exemplified below, based on a consistent set of enterprises?

No ---> Please indicate if other data sources exist within your office that could be employed instead (e.g., you an integrated BOP survey that already provides coherent information on both subjects)?

Example table for Q1

<table>
<thead>
<tr>
<th>Partner country</th>
<th>Exports of charges for the use of intellectual property n.i.e.</th>
<th>Imports of charges for the use of intellectual property n.i.e.</th>
<th>FDI income payments</th>
<th>FDI income receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Related party</td>
<td>Unrelated party</td>
<td>Related party</td>
<td>Unrelated party</td>
</tr>
<tr>
<td>Country A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Country B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Ideally the table would be generated from a common dataset of enterprises in both surveys.

Q2 Have you already undertaken this type of linking of services and FDI statistics before?

Yes ---> Were any results published and could they be provided?

No ---> Do you have any future plans to do so?

7. MNEs for example can opt to record an explicit international trade in services transaction (i.e. a cost to the IPP using entity, lowering value added by the affiliate), or to record the flows implicitly as investment income payments (i.e. as a profit from the IPP using entity, included in the affiliate’s value added).
I.2 Profit and taxes with a breakdown by industry and foreign ownership

The WPTGS 2016 meeting concluded that even simple information on e.g. the effective tax rate (i.e., corporate tax paid as a percentage of profits) of MNEs versus non-MNEs is missing. The questions below aim to assess the feasibility of providing statistics on profits and on corporate income taxes, with breakdowns by foreign ownership (defined as >50% foreign ownership, i.e. similar to in TEC and in FATS statistics). A potential source of information for these statistics are the Profit and Loss (P&L) statements of non-financial MNEs, which many OECD countries already use to compile statistics with breakdowns by industry and firm size.

<table>
<thead>
<tr>
<th>Q3</th>
<th>Do you compile and disseminate information on profits and on income taxes for non-financial enterprises?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐</td>
<td>Yes → Please provide a link to these statistics and continue with Q4</td>
</tr>
<tr>
<td>☐</td>
<td>No → Please briefly describe the principle impediment, and continue to the next section of the questionnaire</td>
</tr>
<tr>
<td>☐</td>
<td>Other → Please briefly comment below</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q4a</th>
<th>What sources do you use to compile these statistics?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Please provide your answer below:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q4b</th>
<th>Do these statistics (on profits and income taxes for non-financial enterprises) include a breakdown by industry?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐</td>
<td>Yes</td>
</tr>
<tr>
<td>☐</td>
<td>No, but it could be possible</td>
</tr>
<tr>
<td>☐</td>
<td>No, and also not possible</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q4c</th>
<th>Do these statistics (on profits and income taxes for non-financial enterprises) include a breakdown by foreign ownership?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐</td>
<td>Yes</td>
</tr>
<tr>
<td>☐</td>
<td>No, but it could be possible</td>
</tr>
<tr>
<td>☐</td>
<td>No, and also not possible</td>
</tr>
</tbody>
</table>
II. MEASURING DIGITAL TRADE

The Internet and digitalisation are fundamentally changing the way people, businesses and governments interact. This has led to a new era of globalisation underpinned by the movement of data across national borders, changing the nature, patterns and actors in international trade in goods and services. While digitally related transactions are not new, the current scale of transactions and the emergence of new (and disruptive) players transforming production processes and industries is unprecedented.

However, despite the growing importance of what is commonly referred to as ‘digital trade’, little empirical and internationally comparable statistical information currently exists. The issue was flagged at the last WPTGS meeting and indeed has emerged as an important topic of the Germany Presidency of the G20. In response, the WPTGS Secretariat has developed this section of the questionnaire building on a tentative typology of digital trade and a working draft definition: Digital trade involves those cross-border resident-non-resident transactions for which the ordering and/or delivery process is digitally enabled or facilitated via online platforms or web services.

II.1 Merchandise trade

Customs authorities often specify a minimum value and/or a minimum amount of duties and taxes below which no duties and taxes will be collected. The recent and ongoing increase in cross-border digital trade has led to an apparent increase in the share of below-the-threshold trade, and countries are reviewing their estimation methodologies.

Q5 Does your national Customs service have a value threshold for international merchandise trade of imports and exports and, if so, what is it?

Please provide your answer below:

Q6a Do you adjust Balance of Payments Trade in Goods statistics by estimating below-the-threshold items (exports and imports)?

Yes --> What methods do you use and are you able to produce estimates by partner (please provide as much documentation as you can)?

No --> What are the main reasons or possible barriers for not doing so?

Q6b Do you adjust international merchandise trade statistics for below-the-threshold items (exports and imports)?

Yes --> What methods do you use and are you able to produce estimates by partner (please provide as much documentation as you can)?

No --> What are the main reasons or possible barriers for not doing so?

Note that a similar stocktaking exercise was conducted in the area of National Accounts. The detailed country-by-country results were presented in October and are available on OLIS in document STD/CSSP/WPNA(2016)10.
Q6c If you answered positively to question 6a or 6b, please provide an estimate of the value of below-the-threshold trade as a percentage of total merchandise trade (and/or Balance of Payments Trade in Goods) for as many years as possible.

Please provide your answer below:

Q7 Have you or your national Customs service recently undertaken any investigations or operations to check the actual value of consignments listed as below-the-threshold?

Yes → Could you share the results of the outcomes, answering in particular the questions: What share of total inspections revealed under-declarations? Are inspections random or conducted only when a certain degree of suspicion occurs? If the inspections are not random, what is the percentage of below-the-threshold transactions subject to inspection?

No

Q8 Have you undertaken any special studies to estimate cross-border merchandise trade transactions facilitated by e-commerce (i.e. ordering online)?

Please provide your answer below:

Q9 Are you able to identify, in your merchandise trade statistics, the share of merchandise trade flows that is ordered digitally?

Yes → Could you share the results of the outcomes, answering in particular the questions: What share of total inspections revealed under-declarations? Are inspections random or conducted only when a certain degree of suspicion occurs? If the inspections are not random, what is the percentage of below-the-threshold transactions subject to inspection?

No

Note that the WPNA survey suggested that international transactions of e-commerce goods and services are available for Korea (reports of online shopping), New Zealand (customs data for goods), Norway (customs data for goods and credit card data for services), Singapore (international trade in services survey), and Sweden (credit card data).

Q10 Are you able to identify, in your merchandise trade statistics, the share of purchases by individuals (household consumers) as opposed to businesses?

Yes → Please specify at which level (total, by partner, by product) the data are available, and how you have undertaken this exercise?

No → Do you have any plans/ideas on how this could be developed in your country in the future?

II.2 Services trade

Digitalisation raises considerable difficulties for measuring involving services and data flows that are delivered digitally as downloaded products, such as software, e-books, data and database services.
Q11a  Do your trade in services statistics currently capture cross-border transactions in digitally downloaded products?

Yes --> Please explain the approach, including sources, you use to measure these?

No --> Do you have any plans/ideas on how this could be developed in your country in the future?

Q11b  Do your trade in services statistics currently capture other (non-travel) services purchased abroad by households in your country, or sold to households abroad?

Yes --> Please explain the approach, including sources, you use to measure these?

No --> Do you have any plans/ideas on how this could be developed in your country in the future?

Q11c  Do your trade in services statistics currently capture services sold or purchased by households associated with the sharing economy (AirBnB, blablaCar or the like)?

Yes --> Please explain the approach, including sources, you use to measure these?

No --> Do you have any plans/ideas on how this could be developed in your country in the future?

II.3 Cross-border data flows

Cross-border data flows do not necessarily result in a monetary transaction per se, but they may support one, such as generating advertising revenue. For example, a social networking site such as Facebook offers “free” services to users who, in exchange, provide their data. There is no monetary transaction between Facebook and the user (and in terms of existing international standards, no trade); however, the data collected by Facebook is the basis of the revenue that the company receives from advertisers. While the advertising revenue monetary flow is (should be) captured in trade statistics, the data flows upon which they depend are not. In addition intra-firm transactions in cross-border data flows are unlikely to be recorded at all.

Q12  Have you conducted any studies on quantifying cross-border data flows involved in such ‘free’ products financed via data and/or advertising?

Yes --> Please describe your methodology and results

No --> What are the main hurdles you perceive in capturing such cross-border data flows? Do you have any plans/ideas on how this could be developed in your country in the future?

Q13  Have you conducted any investigations that attempt to evaluate the size of intra-firm data flows (either in terms of economic value or bytes)?

Please provide your answer and any additional comments below:

Q14  Do you think that the BOP trade in services statistics should include an imputation for the value of the cross-border flow of data?

Please provide your answer and any additional comments below:
II.4 Digital intermediaries

An important characteristic of digitalization is the advent of digital intermediaries such as AirBnB, Uber, Amazon, eBay or Alibaba, that facilitate (cross-border) digital trade in goods and services. Better understanding their role in international trade is an important policy objective. In addition, there is also a need to have more insights on domestic transactions that are facilitated by a foreign (or indeed foreign-owned) digital intermediary. In theory, the transactions related to payments for intermediation services should be recorded as trade in services or payments for services within current statistics, but in practice it may be difficult to separate the intermediation fees from the value of the service provided.

Q15 Are you able to identify payments made to non-resident digital intermediaries?

Yes --> Please describe how do you differentiate between the intermediation fee and the underlying good or service that is being purchased? If you do not differentiate between the intermediation fee and the good or service being purchased how do you ensure no double counting with other trade data? Please specify if the approach differs by type of good and service that is intermediated.

No --> Do you have any plans/ideas on how this could be developed in your country in the future?

Q16 Are you able to identify foreign owned digital intermediaries resident in your economy?

Yes --> Please explain how you do this, and if and how you can identify (a) the cross-border trade in goods and trade in services facilitated by them and (b) the domestic transactions facilitated by them?

No --> Do you have any plans/ideas on how the role of digital intermediaries in international trade and be better identified and measured in your country in the future?

II.5 General Questions

Q17 Have you conducted any (other) studies quantifying the impact of digitalization on international trade, e.g. on 3D-printing, or the Internet-of-things? If yes, please briefly describe and provide links to the studies if available.

Please provide your answer below:

Q18 Is there any other information that you think may be relevant for measuring digital trade that has not been addressed in this survey?

Please provide your answer below:

III. MANUFACTURING SERVICES, MERCHANTING AND FACTORY-LESS GOODS PRODUCERS

The 2016 WPTGS meeting concluded that goods and services transactions related to complex global production arrangements continue to pose measurement challenges and require further discussion, also in relation to Factory-less Goods Producers. The questions below aim to identify current practices across
OECD countries regarding the more complex aspects of these arrangements, that may be useful for other members to be aware of.

<table>
<thead>
<tr>
<th>Q19</th>
<th>Are you currently able to identify Factory-less Goods Producers in your statistical system as a distinct set of firms (different from wholesale traders)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>How? And do you have a special treatment or process in place to subsequently analyse and classify their trade-related transactions correctly (which may involve merchanting, IPP-related services flows, and processing transactions)?</td>
</tr>
<tr>
<td>No</td>
<td>Do you have any plans/ideas on how to identify FGPs in your country in the future?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q20a</th>
<th>How do you currently capture the gross goods flows underlying merchanting transactions that do not cross the border in your country?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Please provide your answer below:</td>
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<table>
<thead>
<tr>
<th>Q20b</th>
<th>Are you able to provide breakdowns of the gross goods flows underlying merchanting transactions by product and/or (both for importing and exporting) partner?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>How?</td>
</tr>
<tr>
<td>No</td>
<td>Do you have any plans/ideas on how to develop such statistics in your country in the future?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q20c</th>
<th>Do you make any adjustments for holding gains/losses in merchanting transactions, and if so, how?</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>Please provide your answer below:</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Q21a</th>
<th>How do you currently capture the gross (import and export) flows underlying manufacturing services?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Please provide your answer below:</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Q21b</th>
<th>Are you able to provide breakdowns by product and/or partner of these gross (import and export) flows underlying manufacturing services?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>How?</td>
</tr>
<tr>
<td>No</td>
<td>Do you have any plans/ideas on how to develop such statistics in your country in the future?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q21c</th>
<th>What is your opinion on the necessity and feasibility of developing practical guidelines regarding the % of ownership of the goods for the identification of processing transactions? (e.g. a minimum of 50% of the goods used for processing should be owned by the principle?, should the calculation only look at goods or should services, such as intellectual property also be included?)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Please provide your answer below:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Q21d</th>
<th>How (in particular, regarding source information) do you currently break down the exports of processing firms active in your country between (manufacturing services) and goods?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Please provide your answer below:</td>
</tr>
</tbody>
</table>
IV. REDUCING TRADE ASYMMETRIES

The previous WPTGS meetings (2015 and 2016) were accompanied by a first series of bilateral trade asymmetry meetings. Feedback from participants was very positive, and given the importance of solving trade asymmetries for improving TiVA estimates and the construction of new balanced internationally recognised datasets of coherent bilateral trade statistics, we will continue to facilitate such meetings.

For the 2017 WPTGS meeting, we will facilitate these bilateral asymmetry meetings on both 20 March and 21 March. The meetings are scheduled for 1.5 hours each. We will help with the planning, make a meeting room (and coffee) available, but will not be present at the discussions themselves. We invite you to participate!

<table>
<thead>
<tr>
<th>Q22</th>
<th>Do you want us to facilitate bilateral meeting(s) with colleagues in the margins of the next WPTGS? (note: we will contact you and your preferred counterpart(s) to discuss details)</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐</td>
<td>Yes --&gt; Please fill out the name(s) of countries you would be interested to meet, and, if applicable, the exact topic or area you would like to discuss in particular with these countries (merchandise trade, trade in services, particular products or services categories)</td>
</tr>
<tr>
<td>☐</td>
<td>No</td>
</tr>
<tr>
<td>☐</td>
<td>Other --&gt; Please briefly explain below</td>
</tr>
</tbody>
</table>

IV. OTHER REMARKS

<table>
<thead>
<tr>
<th>Q23</th>
<th>Do you have any other comments or remarks that you would like to make regarding the upcoming WPTGS or suggestions for topics for future meetings?</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐</td>
<td>Yes --&gt; Please describe below</td>
</tr>
<tr>
<td>☐</td>
<td>No</td>
</tr>
</tbody>
</table>