Annex 5. Selected Issues on Cross-Border Trade

A. Introduction

A5.1 This annex is designed to address a range of cross-cutting issues associated with trade in goods and services that can provide additional dimensions for both compilers and users, but that fall outside the scope of the standard components of the balance of payments. Classification systems used in the compilation of trade in goods and trade in services are explored in Section B, providing information on frameworks for the effective organization of trade data. Section C, shedding light on the implications of currency choice in international trade covers trade classified by currency. Price and volume measures are examined in Section D. The area of digital trade is discussed in Section E, highlighting its increasing significance in today's global economy. Collectively, these topics are presented to enhance the clarity and usability of information on cross-border trade supporting informed decision-making and analysis related to external sector statistics.

A5.2 Apart from this annex and the goods account and services account chapters, there are topics associated with trade that are discussed elsewhere in this manual. These include the following: trade by enterprise characteristics in chapter 15; digital goods and services and digital intermediation platforms in chapter 16; informal trade in Chapter 18; insurance services in annex 8; and trade by partner economy in Annex 11.

B. Classification

References:

United Nations, *International Merchandise Trade Statistics: Concepts and Definitions*

United Nations, *International Merchandise Trade Statistics: Compilers Manual*

United Nations, *Manual on Statistics of International Trade in Services*

A5.3 A statistical classification is a structured framework, usually of mutually exclusive and clearly defined categories, organized hierarchically that standardizes concepts and facilitates the compilation of statistical data, enhancing the reliability and comparability of information for informed decision-making and analysis.

A5.4 The standard presentation in this manual as shown in Annex 14 decomposes the goods and services accounts into components, subcomponents and some supplementary items. This section brings together other classification systems of trade in goods and services. The main

purpose, features and usage of each classification system are discussed with appropriate references to the relevant manuals and standards. The currency composition of international trade is discussed separately in the next section. Table A5.1 summarizes the information.

Classification systems used for trade in goods

A5.5 There are two key standardized methods of classifying products in international merchandise trade statistics (IMTS). These are the *Harmonized Commodity Description and Coding System* (Harmonized System or HS and the *Standard International Trade Classification* (SITC)) [add links]. It is recommended that countries use HS for the compilation of their IMTS.[1] It is further recommended that, in addition to HS, countries can use SITC for the dissemination and analysis of IMTS according to user requirements.

A5.6 The HS developed by the World Customs Organization (WCO) is used as the basis for customs tariffs and for the compilation of IMTS. It was introduced in 1988, is updated every five to six years and is used by over 200 countries. The HS assigns specific six-digit codes to more than 5,000 commodities, providing a detailed and standardized system for classifying goods in international trade. Countries may add to the codes beyond the first six digits, for more details, creating extended versions, such as the Combined Nomenclature (CN) that is used in the EU. The latest version of HS is the HS Nomenclature 2022.[2]

A5.7 The SITC was developed by the UN in 1950, building on previous classification systems. The Standard International Trade Classification, Revision 4 was published in 2006 and has 2,970 basic headings and provides a correspondence between each of these basic headings and one or more corresponding subheadings from the fourth edition of HS (2007). Whereas HS is used both for customs and statistical needs, SITC is designed to be suitable for economic analysis.

Mode of transport

A5.8 Freight Transportation is a vital element of global trade, incorporating a variety of modes including sea, road, rail, and air. Each mode presents unique advantages based on the characteristics of the cargo, its intended destination, and the urgency of delivery. International merchandise trade statistics by *mode of transport* refer to the method(s) of transport used for the carriage of goods that enter or leave an economic territory. These statistics are important for analysis of transportation routes and supply chain management, for formulating transportation policy, for infrastructure planning, and for measuring the environmental impacts associated with freight transportation, as sustainability becomes increasingly important in global trade practices. Additionally, the information is often used in the calculation of costs related to freight transport to convert goods imports from CIF to FOB (see 10.XX).

A5.9 There are four main categories in the Mode of Transport classification system used in the IMTS: transport by air, water, land, and a category for modes not elsewhere classified. Transport via pipelines or cables, which is widely used for specific commodities, and postal

---

[1] See https://digitallibrary.un.org/record/171705?v=pdf, para. 162(d)

[2] https://www.wcoomd.org/en/topics/nomenclature/instrument-and-tools/hs-nomenclature-2022-edition/hs-nomenclature-2022-edition.aspx. The next version of HS is scheduled for release in 2028.

consignments, mail or courier shipments are included in the not elsewhere classified category. More detailed (2- or 3-digit) subcategories can be used for compiling and reporting the mode of transport. Further information is given in the *IMTS Compilers Manual*.

A5.10 Where goods are carried by at least two different means of transportation, the *IMTS: Concepts and definitions* recommends that the mode of transport should be the one utilized when the goods cross the border. It also recognizes that countries may choose to provide additional information based on other criteria, such the predominant mode of transport used.

A5.11 In Chapter 11 (and Annex 14), the term mode of transport is used in a slightly different context. Transport services are broken down by three main modes: sea, air, and other modes of transport. (There is also a separate category of postal and courier services.) The modes are then categorized by passenger transport, freight transport, and other. While the modes of transport presented in Chapter 11 is a further breakdown of transport services, modes of transport presented in this annex is a classification of trade in goods based on the delivery methods used.

Classification systems used for trade in services

A5.12 Chapter 11 of this Manual provides a comprehensive framework for classifying trade in services. The Extended Balance of Payments Services Classification (EBOPS), as the name suggests, is fully consistent with, and an extension of, the balance of payments standard services components and subcomponents. It is designed to provide a more granular view by introducing further subcategories of trade in services. The *Manual on Statistics of International Trade in Services* (MSITS) describes the EBOPS categories in detail and is used by compilers of trade in services statistics as a companion to Chapter 11 of this manual. Compilers can adopt the level of detail specified in EBOPS based on the economic significance to their economies of the various services components.

A5.13 EBOPS meets a number of user requirements such as information needs related to the General Agreement on Trade in Services (GATS) and other trade agreements. It responds to the data requirements of policy makers and other analysts. It is consistent as much as possible with the CPC and as such is designed to facilitate the integration of national accounts and the balance of payments at a product level.

A5.14 The GATS identifies four *modes of supply* for the international supply of services, which are based on the respective location of the services supplier and the services consumer when services are rendered. In Mode 1, cross-border supply, the supplier and the consumer remain in their respective territories, and only the service crosses the border, for example, through the postal service or the internet, such as when an architect sends plans to a client overseas. Mode 2, consumption abroad, involves consumers consuming services outside their home economy, like tourists attending the theatre while traveling. Mode 3, commercial presence, refers to a company from one economy establishing a presence in another to provide services, such as the financial services provided by a resident branch of a non-resident bank. Lastly, Mode 4 covers the presence of natural persons, where individuals (the service provider or employees of the service provider) travel temporarily to another economy to provide a service, for example if a computer specialist is sent abroad by their employer to install software for a client. The four modes of supply are

discussed fully in the MSITS.

A5.15 The four modes of supply measure the ways that services can be *supplied* between economies. The international supply of services is not equivalent to trade in services between economies. There is an overlap between the balance of payments services account and total services by modes of supply. Services that belong in GATS Modes 1, 2 and 4 would generally be a subset of the services account. However, goods that are included in parts of travel, construction, and government goods and services n.i.e. would not be included in any of the four modes of supply. More importantly, GATS Mode 3 which concerns the resident-to-resident sales of services through a locally established branch (or controlled affiliates) of a non-resident entity are not part of the services account.

A5.16 Mode 3 (commercial presence) provides information on when the non-resident entity chooses to supply services into the economy by setting up a local presence. For a service to be considered Mode 3, the service must be sold locally and the seller must be controlled through majority ownership by a non-resident. Direct investors with greater than 50 percent ownership of their direct investment enterprises may be considered to supply services to the economy of their investment via the direct investment enterprise. It should be noted, in this context, that the term affiliate is used in MSITS to mean an affiliate that is controlled by its direct investor and refers to a direct investment enterprise where the direct investor has majority ownership. Mode 3 is typically measured through Foreign Affiliate Trade Statistics (FATS).

A5.17 While the Mode 3 supply of services is not applicable to the services account, recording services included in external sector statistics by modes 1, 2 and 4 provides significant value. The classification enhances the understanding of service delivery mechanisms supporting further analysis of the services account. It further provides insight into services that may be digitally delivered as discussed below (paragraph A5.XX).

Other classifications and presentations of trade

A5.18 Classifications of products are important for researchers, for national accountants and for various types of analyses and related concepts about domestic production and consumption. The Central Product Classification (CPC) developed by the UN is a product classification covering both goods and services and is used in the national accounts. A correspondence table between CPC and HS is published on the UNSD classifications website at: https://unstats.un.org/unsd/classifications/Econ.

A5.19 Trade by Broad Economic Category (BEC), developed by the UN, provides a set of broad product categories for the analysis of trade statistics. The system classifies products into groups based on their main end-use. It helps to understand how the flow of trade interacts with the use within the domestic or destination economy. The classification can be used, for example, to indicate the level of integration within global value chains. The fifth revision, BEC Rev. 5 was endorsed by the United Nations Statistical Commission in 2016 and introduced broad economic categories for services as well as for goods. For goods, BEC is an aggregation of HS and CPC categories. Goods and services are broken down by six hierarchical dimensions under BEC. The third dimension is based on SNA end-use and categorizes traded goods into goods destined for intermediate consumption, fixed capital formation or final consumption.

A5.20 The International Standard Industrial Classification of All Economic Activities (ISIC) serves as the global reference classification for productive activities. Initially adopted in 1948, [ISIC, Rev 5 was approved by the United Nations Statistical Commission in 2025]. Establishments sharing the same principal activity are categorized into industries based on the ISIC framework. Regional variations of ISIC are either derived from or closely related to ISIC and include the General Industrial Classification of Economic Activities within the European Communities (NACE), the North American Industry Classification System (NAICS) and the Australian and New Zealand Standard Industrial Classification (ANZSIC).

A5.21 The relationship between ISIC, on the one hand, and the product classifications CPC, HS and SITC, on the other, is based on the fact that the product classifications in principle combine in one category goods or services that are normally produced in only one industry as defined in ISIC.

Table A5.1 Classification systems of goods and services

Name of classification system	Main Function	Categories	Main users
Harmonised System (HS)	Customs	Goods trade	IMTS
SITC	Statistical	Goods trade	IMTS/national accounts
CPC	Statistical	Goods and services	National accounts
Mode of transport	Customs	Goods trade	IMTS / environmental
BOP standard components	Statistical	Services trade	BOP
EBOPS	Statistical	Services trade	Services trade statistics/BOP
Modes of supply	[GATS]	Services trade	[WTO]/Services trade statistics/BOP
BEC	Statistical	Goods and services trade	National accounts
ISIC	Statistical	Enterprises	National accounts/Business statistics
Currency composition	Statistical	Goods and services trade	BOP

C. International Trade Classified by Currency

A5.22 The currency in which international trade transactions are denominated does not necessarily reflect the currency of either the exporter or the importer and is [for this reason] a factor of importance in ESS.

A5.23 The currency composition of international trade is useful for various stakeholders, including policymakers, researchers, analysts, and foreign exchange market participants. It aids in assessing vulnerabilities in the external sector, analyzing trends in foreign exchange markets, and determining the adequacy of reserves (see also paragraph [6.72 -6.73]). Additionally, it plays a significant role in IMF research, particularly in evaluating the usability of currencies for international transactions.

A5.24 Acknowledging the importance of currency composition of trade for users and policy makers, this Manual recommends the development of information on disaggregation of international trade by currency of denomination. The totals in the trade by currency composition would equal the totals in the goods and services accounts making the statistics straightforward to interpret and increase their usefulness. This presentation would further allow for further breakdowns, for example by product type or by partner country.

A5.25 In international trade, the currency of denomination is the currency in which the price, and value of the goods and services is fixed and is known at the same time or close to the time when the change of ownership of goods occurs or when the service is rendered. (see also paragraph [3.98]). The currency of denomination refers to the currency that is indicated on the invoice document that serves as a record of the transaction.

A5.26 Based on resources, availability of data and on national compilation practices, a combination of data sources for the goods and services accounts, such as surveys, settlements data from an International Transactions Reporting System or other administrative data could be used to obtain the best estimates for trade by currency of denomination. The currency of settlement could be acceptable if denomination data are not available or of sufficient quality.

A5.27 Certain transactions in goods and services are estimated using model-based methods such as parts of the unobserved and informal economy. Likewise, some transactions in the services account are measures of implicit services such as implicit financial services on loans and deposits. For these and other items, that are not based on actual payments, additional assumptions would be needed to estimate the currency composition.

A5.28 It is recommended that currency composition for the gross totals of the imports and exports of both goods and services would be published annually. A first level breakdown in currencies would distinguish domestic from foreign currency. Beyond the first level the information provided can specify the most used currencies worldwide (such as the SDR basket of currencies) and currencies of importance to the compiling country. Currency composition of international trade should also have an unallocated item. A recommended reporting template is shown in table A5.2.

Table A5.2 **Currency Composition of International Trade in Goods and Services**

Year	Goods		Services	
	Credits/ Revenues	Debits/ Expenditures	Credits/ Revenues	Debits/ Expenditures
Total				
Domestic Currency				
Foreign currency				
SDR basket				
US dollar				
Euro				
Chinese renminbi				
Japanese yen				
British pound sterling				
Other currencies, o*f which:*				
Currency A				

Currency B Currency C Unallocated				

Notes:
The totals should be equal to total goods and total services in the goods and services accounts.
Other currencies are reported if a non-SDR currency is an important currency for international trade of the country.

D. Price and Volume Measures

References:

2025 SNA Chapter 18, Measuring prices, volumes and productivity

Eurostat, ILO, IMF, OECD, UNECE and World Bank, *Export and Import Price Index Manual: Theory and Practice* (2009)

Eurostat, ILO, IMF, OECD, UN and World Bank, *Consumer Price Index Manual: Concepts and methods* (2020)

10.12 ~~services have price and volume dimensions, so it is useful for analysis and data validation to have volume and price data, as well as current price values.~~

A5.29 Chapters 10 and 11 of this *manual* describe how the goods account and services account may be compiled. The changes in the values of flows of goods and services from one period to the next can be directly factored into two components, one reflecting changes in the prices of the goods and services concerned and the other the changes in their volumes. *2025 SNA* Chapter 18 discusses the application of index number theory to the derivation of volume measures of exports and imports which is *a time series of exports and imports of goods and services expressed in prices of a certain reference period, thus adjusted for changes in prices*. This annex presents a very short introduction to the most important concepts and considerations of the application of price indices to imports and exports. Further information should be sought from the *Export and Import Price Index Manual: Theory and Practice* and other guidance referred to in 2025 SNA Chapter 18.

A5.30 The derivation of a volume measure is based on the availability/use of export and import price indices (XMPI) or approximations of such indices. These indices are crucial for adjusting trade statistics to reflect real changes in volume rather than price fluctuations. The export price index, for example, measures the changes in prices of goods and services sold by residents to nonresident buyers over time. It computes an average price change across different export items, using a weighted average approach. The index compares the current prices of export items to their prices during a reference period (for each item known as a "price relative"). Each item's contribution to the index is based on its share of the total export value.

A5.31 An import price index measures the rate of change in the prices of goods and services purchased by residents from nonresident sellers.

A5.32 It is important to consider both the quantity and quality of an individual product when evaluating its volume. The *Consumer Price Index Manual* provides examples illustrating how changes in quality can impact perceived value. For instance, when prices remain constant, an increase in the concentration of a detergent (resulting in more washes per kilogram), improvements in internet service speed, and the inclusion of a warranty with a dishwasher all represent effective decreases in price, as consumers receive more value for their money. Conversely, reductions in quality—such as less legroom in economy flights—while maintaining the same price, effectively translate to increases in price from the consumer's perspective. This highlights the importance of factoring in both quantity and quality when assessing product value and measuring price changes over time.

A5.33 An ideal computation of a price index for exports or imports involves several key steps. First, a representative basket of goods and services that reflects the trade patterns of the economic territory must be established. This basket should include a diverse range of products to capture the overall price movements accurately. Next, specified constant-quality transactions of these products need to be collected systematically over time ideally through establishment surveys. Changes in these transaction prices are used to calculate product-level indices. These product-level indices are then combined to create higher-level aggregations using a weighted formula, with the product weights derived from trade in goods and services data in a reference year.

A5.34 A unit value related to imports and exports of goods is defined as the total value of shipments for a specific commodity class divided by the corresponding total quantity of that class during a given period. Depending on the commodity class, prices within the same class may vary a little or significantly. Essentially, the unit value represents an average price for that commodity, calculated by taking the total value of trade and dividing it by the number of units traded.

A5.35 Using unit values derived from customs data to compute a price index for goods trade has its advantages and disadvantages. On the positive side, unit values are relatively easy to obtain and provide broad coverage of trade, making them a cost-effective source of information. They can efficiently aggregate price changes for homogeneous items, so that identical goods sold for different prices throughout a period would be averaged. However, there are notable disadvantages, such as the potential for bias arising from compositional changes in the quantities and the quality of goods traded such as when consumer preference changes. Unit value indices are unreliable for heterogeneous items, and can reflect changes in the types of goods transacted each period rather than pure price changes. Additionally, customs data may not always be comprehensive, and may include information without quantity reports or with less reliable information on quantity measures, which can limit their overall accuracy.

A5.36 A promising way forward would be to develop a hybrid model that combines unit values for homogenous goods with price indices based on survey data for heterogenous goods. This approach would leverage the strengths of both methods, enhancing the accuracy and reliability of price index calculations. By integrating unit values, which provide broad coverage, with detailed survey data that can account for quality changes and heterogeneous goods, the hybrid model could offer a more nuanced understanding of price movements in the economy. This

comprehensive strategy is more resource intensive but would help mitigate the biases associated with using unit values alone and improve the overall robustness of price index measurements.

A5.37 One final consideration in the measurement of unit prices for trade in goods is the current recommendation for the valuation of goods based on the FOB valuation method (see paragraph [10.XX]). For imports, some adjustments may be needed to convert the customs based unit values to FOB valuation.

A5.38 Measuring price changes of services presents unique challenges due to their intangible nature, making it difficult to observe quantity and quality changes over time. The value of insurance services and some financial services are not directly observable and must be derived from other observable transactions. It is important to build up information from surveys of enterprises to obtain accurate transaction prices.

A5.39 Exports and import price indices for business-to-consumer service categories would follow methods in place for the construction of a consumer price index (see *Consumer Price Index Manual: Concepts and methods*). This would include travel credit items and air passenger fares. Export price indices for services can also build upon the methods of (or may be a subset of) the producer price index. The selection of enterprises in this case would be restricted to exporting firms and only to the services being exported by these firms. The most effective method for constructing import price indices for business-to-business services would involve a similar approach, focusing on tracking the price changes of specific services utilized by importing enterprises over time.

A5.40 Construction of reliable export and import price indices of goods and services rely on collection of data on price changes from exporting and importing enterprises. It is challenging to obtain these data, leading to the frequent application of second-best solutions in practice.

A5.41 For goods and services impacted by digitalization, compilers of price indices face new challenges. The rapid changes in product characteristics can lead to disruptions of existing products and significant quality improvements. These advancements may result in products that differ substantially from their predecessors, making it difficult to distinguish between genuine price changes and improvements in quality or features. Consequently, maintaining consistent price comparisons over time becomes increasingly complex, requiring innovative approaches to accurately reflect the value of these evolving products in price indices. This is discussed in further detail in Chapter 16.

E. Digital Trade

Reference:

IMF/OECD/UNCTAD/WTO, *Handbook on Measuring Digital Trade, Second edition* (2023)

A5.42 Digital technologies have enabled the online ordering of goods and services, providing producers with easier access to markets and facilitating more efficient sourcing of inputs, particularly for micro, small, and medium-sized enterprises. Consumers benefit from this shift through easier access to products, greater variety, and lower prices. They have enabled the delivery of services across borders creating the potential for more international trade in services. Additionally, online platforms have emerged as transformative actors across numerous industries, not only in wholesale and retail trade but also in transport, accommodation, food services, and more, effectively matching supply and demand while facilitating transactions.

A5.43 Digital trade refers to the exchange of goods and services that are facilitated by digital technologies and platforms, transforming traditional trade practices by enabling instantaneous transactions and interactions across borders. As digital technologies continue to evolve, understanding the nuances of digital trade becomes increasingly important for policymakers, businesses, and researchers. The second edition of the *Handbook on Measuring Digital Trade* (2023), "the handbook", provides a comprehensive framework for measuring and analyzing various aspects of digital trade, outlining key concepts and definitions critical to this emerging field.

A5.44 Digital trade consists of *all international trade that is digitally ordered and/or digitally delivered.* The definition of digital trade is thus based on the nature of the transaction (whether it is digitally ordered or digitally delivered) rather than the nature of the product. Digital trade is a subset of all international trade in goods and services and all the accounting principles such as the scope, time of recording and valuation from the goods account and the services account apply to digital trade. Goods can be digitally ordered but cannot be digitally delivered. All services can be digitally ordered and many services can be digitally delivered.

A5.45 Digitally ordered trade refers to *the international sale or purchase of a good or service, conducted over computer networks by methods specifically designed for the purpose of receiving or placing orders*. This encompasses activities such as online shopping via websites or mobile applications and business-to-business orders made using the internet or via electronic data interchange (EDI), that is, through machine generated or readable messaging that may not be connected to the world-wide web. Digitally ordered trade captures the buyer engagement with digital interfaces, highlighting the role of technology in facilitating access to goods and services globally. Orders made via telephone, fax or manually typed email are excluded from digitally ordered trade. The definition of digitally ordered trade aligns with the 2011 OECD definition of e-commerce.[3] In fact digitally ordered trade is synonymous with international e-commerce.

A5.46 Digitally delivered trade refers to *all international trade transactions that are delivered remotely over computer networks*. This includes products delivered electronically, such as software downloads, e-books, and streaming services but also includes services in the form of outputs such as documents, designs, blueprints, and the like that have been delivered in the form

[3] According to the *OECD Guide to Measuring the Information Society 2011,* [OECD Publishing, Paris,] an E-commerce transaction is the sale or purchase of goods or services, conducted over computer networks by methods specifically designed for the purpose of receiving or placing of orders. The goods or services are ordered by those methods, but the payment and the ultimate delivery of the goods or services do not have to be conducted online. An e-commerce transaction can be between enterprises, households, individuals, governments, and other public or private organizations.

of digital files.

A5.47 Only services can be digitally delivered. However, some services like transport, construction and travel cannot be digitally delivered. Services that can be delivered remotely over computer networks are called digitally deliverable services. Digitally deliverable services include a wide range of services including software and cloud computing, online banking, e-learning and tele-health, and architectural services where the blueprints are delivered as an attachment to an email.

A5.48 Digitally delivered services are connected to the modes of supply classification (see paragraphs [A5.XX to A5.YY]). Digitally deliverable services that are delivered via cross-border mode of supply (mode 1) would generally be digitally delivered services. A very small proportion of services supplied via consumption abroad (mode 2) could also be digitally delivered.

A5.49 There is an overlap between services that are digitally ordered and services that are digitally delivered. Total digital trade equals all international trade that is digitally ordered *plus* all international trade that is digitally delivered *less* those services that are both digitally ordered and digitally delivered (see figure A5.1)

A5.50 Nonfinancial digital intermediation Platforms (DIPs) are *online interfaces that facilitate, for a fee, the direct interaction between multiple buyers and multiple sellers, without the platform taking economic ownership of the goods or rendering the services that are being sold, or intermediated.* Examples of platforms that provide digital intermediation services include e-commerce marketplaces, social media platforms with integrated shopping features, and gig economy platforms.

A5.51 DIPs are remunerated for providing digital intermediation services through fees received from the buyer, seller, or both. Transactions facilitated by DIPs typically involve three actors: a buyer (or consumer) of the goods or services being intermediated; a seller (which may also be the producer) of the goods or services being intermediated; and a DIP facilitating the transaction and thus providing digital intermediation services. When at least one of these actors is resident in a different economy than the others, the relevant transactions must be recorded in the international accounts. See paragraphs [16-x1 to 16.x2] for further discussion of the recording of flows related to DIPs.

A5.52 The handbook provides a foundational understanding and the conceptual framework of digital trade by elucidating key concepts such as digitally ordered, digitally delivered, and trade facilitated by DIPs. It provides a reporting template (see figure A5.1) for measuring digital trade as well as extensive measurement guidance.

Figure A5.1. Proposed template for reporting digital trade

Item			Total exports	Total imports
1	**Total digital trade**	2+3 minus 4		
2	**Digitally ordered trade**	2.1+2.2		
2.1	Goods			
2.1.a	*of which: via DIPS*			

2.2	Services	
2.2a	*of which: via DIPS*	
3	**Digitally delivered trade**	
3.a	*of which: via DIPS*	
4	**Digitally ordered *and* digitally delivered trade**	
4.a	*of which: digital intermediation services*	
	Addendum items	
A.1	Digital trade in services	2.2+3 minus 4
A.2	Digitally deliverable services	>3

Source: Handbook on Measuring Digital Trade, Second edition (2023)