

**Strengthening the Capacity of  
National Authorities and Regional Organisations  
in respect of Services Statistics**

**Situational Assessment**

**Final Report**

**Annex VI**

**ICFA – EBOPS Correspondence Tables**

**Correspondence between ISIC Categories for Foreign Affiliates - ICFA - and  
Extended Balance of Payments Services Classification – EBOPS**

**1. Correspondence between ICFA/ISIC and EBOPS**

**2. Correspondence between EBOPS and ICFA/ISIC**

*(reproduced from the Manual on Statistics of International Trade in Services)*

## ICFA-EBOPS Correspondence Tables

(Correspondence between ISIC Categories for Foreign Affiliates - ICFA - and Extended Balance of Payments Services Classification - EBOPS)

1. Correspondences between classifications of industry and classifications of products are by their nature, approximate. This is because each product (whether a good or a service) is not necessarily produced by only one industry. As noted in the *System of National Accounts 1993*, paragraph 5.4, “The same goods or services may be produced using different methods of production so that there can be no one-to-one correspondence between activities and the goods or services they produce. Certain types of goods may be produced from quite different industries; for example, sugar may be produced from sugar cane or from sugar beet, or electricity from coal, oil or nuclear power stations or from hydroelectric plants. Many production processes also produce joint products, such as meat and hides, whose uses are quite different.”
2. In Tables A.V.1 and A.V.2 of this Annex of the *Manual*, aggregated categories of ISIC (ICFA) are aligned with EBOPS categories. There is no intention of establishing a one-to-one correspondence between ISIC and EBOPS. This is considered neither practical nor desirable as it might lead to an inadequate description of EBOPS categories, especially at the higher levels, because such a one-to-one correspondence might overlook important areas of secondary production by industries. The extent to which data on resident/non-resident trade classified according to EBOPS can be corresponded with data on FATS variables, classified according to aggregated categories of ISIC, is inherently limited. Nonetheless, a correspondence between the two bases of classification may be useful for some purposes, mainly involving activities that tend to be carried out only by firms that are specialised in the activity and tend not to have significant secondary activities.
3. It should be noted that except for specific activity and product breakdowns suggested in the text of Chapter IV, most of the recommendations in the *Manual* are as applicable to goods as to services, and might be considered in developing a generalized framework for statistics on affiliate operations. Since foreign affiliates of trade in services may produce both goods and services, and in order to maintain harmonisation with other international frameworks such as the SNA and BPM5, agreement has been maintained in the correspondences of Tables A.V.1 and A.V.2 (ICFA and EBOPS) with the published correspondences between ISIC (activities) and CPC v.1.0 (goods and services).
4. Table A.V.1 presents the correspondence ICFA/EBOPS and Table A.V.2 presents the correspondence EBOPS/ICFA which shows approximate links between some EBOPS items and economic activities and will allow comparisons between EBOPS and FATS statistics.
5. Analysts are advised to use these correspondences and any resulting comparisons with appropriate caution.

## 1. Correspondence between ICFA and EBOPS

ICFA <sup>1</sup> codes	ISIC codes	ICFA / ISIC labels	EBOPS codes	EBOPS labels
<b>1.</b>	<b>01, 02, 05</b>	<b>AGRICULTURE, HUNTING, FORESTRY AND FISHING</b>		
1.1.	01	AGRICULTURE, HUNTING AND RELATED SERVICE ACTIVITIES		
	011	Growing of crops; market gardening; horticulture		
	012	Farming of animals		
	013	Growing of crops combined with farming animals		
	014	Agricultural and animal husbandry service activities, except veterinary activities	283 *	Agricultural, mining and other on-site processing services
	015	Hunting, trapping and game propagation including related service activities	283 *	Agricultural, mining and other on-site processing services
1.2.	02	FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES	283 *	Agricultural, mining and other on-site processing services ( <i>only for forestry, logging related service activities</i> )
1.3.	05	FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICES ACTIVITIES INCIDENTAL TO FISHING	283 *	Agricultural, mining and other on-site processing services ( <i>only for service activities incidental to fishing</i> )
<b>2.</b>	<b>10, 11, 12, 13, 14</b>	<b>MINING AND QUARRYING</b>		
	112	<i>of which:</i> Services activities incidental to oil and gas extraction excluding surveying	283 *	Agricultural, mining and other on-site processing services
<b>3.</b>	<b>15 to 37</b>	<b>MANUFACTURING</b>		
<b>4.</b>	<b>40, 41</b>	<b>ELECTRICITY, GAS AND WATER SUPPLY</b>		
<b>5.</b>	<b>45</b>	<b>CONSTRUCTION</b>	249	Construction services
<b>6.</b>	<b>50, 51, 52</b>	<b>TRADE AND REPAIR</b>		
6.1.	50	SALE, MAINTENANCE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL SALE OF AUTOMOTIVE FUEL	269 *	Merchandising and other trade-related services (only for sale and retail sale)  <u>Remarks:</u> <i>The EBOPS code excludes maintenance and repair (ISIC 502 and part of 504). For maintenance of ships, aircrafts and trains in ports, airports and stations: EBOPS code 217 other supporting and auxiliary transport services For repair: 160, repairs on goods</i>
6.2.	51	WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES	269 *	Merchandising and other trade-related services
6.3.	52	RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES; REPAIR OF PERSONAL AND HOUSEHOLD GOODS	269 *	Merchandising and other trade-related services  <u>Remarks:</u> <i>The EBOPS code excludes repair on goods, which is covered by EBOPS code 160, repairs on goods.</i>
<b>7.</b>	<b>55</b>	<b>HOTELS AND RESTAURANTS</b>	236 *	Travel

<sup>1</sup> See the ICFA classification (Table 4.1), Chapter IV.

## 1. Correspondence between ICFA and EBOPS

ICFA codes	ISIC codes	ICFA / ISIC labels	EBOPS codes	EBOPS labels
<b>8.</b>	<b>60, 61, 62, 63, 64</b>	<b>TRANSPORT, STORAGE AND COMMUNICATIONS</b>		
8.1.	60, 61, 62, 63	TRANSPORT AND STORAGE		
8.1.1.	60	Land transport; transport via pipelines	205 *	Transportation
8.1.1.1.	601	Transport via railways	220 221	Rail transport - passenger Rail transport - freight
8.1.1.2.	602	Other land transport	224 225	Road transport - passenger Road transport - freight
8.1.1.3.	603	Transport via pipelines	231	Pipeline transport and electricity transmission
8.1.2.	61	Water transport	205 *	Transportation
8.1.2.1.	611	Sea and coastal water transport	207 208	Sea transport - passenger Sea transport - freight
8.1.2.2.	612	Inland water transport	228 229	Inland waterway transport - passenger Inland waterway transport - freight
8.1.3.	62	Air transport	205 *	Transportation
8.1.3.1.	621	Scheduled air transport	211 212	Air transport - passenger Air transport - freight
8.1.3.2.	622	Non scheduled air transport	211 212 218	Air transport - passenger Air transport - freight Space transport
8.1.4.	63	Supporting and auxiliary transport activities, activities of travel agencies		
8.1.4.1.	6301 6302 6303 6309	Cargo handling Storage and warehousing Other supporting transport activities Activities of other transport agencies	205 * or 209 213 222 226 230 232 or 209 213 217	Transportation or Sea transport - other Air transport - other Rail transport - other Road transport - other Inland waterway transport - other Other supporting and auxiliary transport services or Sea transport - other Air transport - other Other transport - other
8.1.4.2.	6304	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.	236 *	Travel
8.2.	64	POST AND TELECOMMUNICATIONS	245	Communications services
8.2.1.	641	Post and courier activities	246	Postal and courier services
8.2.2.	642	Telecommunications	247	Telecommunication services
<b>9.</b>	<b>65, 66, 67</b>	<b>FINANCIAL INTERMEDIATION</b>		
9.1.	65	FINANCIAL INTERMEDIATION, EXCEPT INSURANCE AND PENSION FUNDING	260 *	Financial services
9.2.	66	INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY	253* - 257	Insurance services
9.2.1.	6601	Life insurance	254 *	Life insurance and pension funding
9.2.2.	6602	Pension funds	254 *	Life insurance and pension funding
9.2.3.	6603	Non-life insurance	255 256 257	Freight insurance Other direct insurance Reinsurance

## 1. Correspondence between ICFA and EBOPS

ICFA codes	ISIC codes	ICFA / ISIC labels	EBOPS codes	EBOPS labels
9.3.	67	ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION		
9.3.1.	671	Activities auxiliary to financial intermediation, except insurance and pension funding	260 *	Financial services
9.3.2.	672	Activities auxiliary to insurance and pension funding	253 * or 258	Insurance services or Auxiliary (insurance) services
<b>10.</b>	<b>70</b>	<b>REAL ESTATE ACTIVITIES</b>	284 *	Miscellaneous business, professional and technical services - other business services
<b>11.</b>	<b>71</b>	<b>RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS</b>	272	Operational leasing services
<b>12.</b>	<b>72</b>	<b>COMPUTER AND RELATED ACTIVITIES</b>	263	Computer services
<b>13.</b>	<b>73</b>	<b>RESEARCH AND DEVELOPMENT</b>	279	Research and development
<b>14.</b>	<b>74</b>	<b>OTHER BUSINESS ACTIVITIES</b>		
14.1.	741	Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy; holdings		
14.1.1.	7411	Legal activities	275	Legal services
14.1.2.	7412	Accounting, book-keeping and auditing activities; tax consultancy	276	Accounting, auditing, bookkeeping and tax consulting services
14.1.3.	7413	Market research and public opinion polling	278 *	Advertising, market research and public opinion polling
14.1.4.	7414	Business and management consultancy activities	277	Business and management consulting and public relations services
14.2.	742	Architectural and engineering activities and related technical consultancy	280	Architectural, engineering and other technical services
14.3.	743	Advertising	278 *	Advertising, market research and public opinion polling
14.4.	749	Business activities n.e.c.	284 *	Miscellaneous business, professional and technical services - other business services
<b>15.</b>	<b>80</b>	<b>EDUCATION</b>	289 *	Other personal, cultural and recreational services
<b>16.</b>	<b>85</b>	<b>HEALTH AND SOCIAL WORK</b>	289 *	Other personal, cultural and recreational services
<b>17.</b>	<b>90</b>	<b>SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES</b>	284 *  282	Miscellaneous business, professional and technical services - other business services ( <i>for sewage and refusal disposal</i> ) Waste treatment and depollution ( <i>for sanitation and similar activities</i> )
<b>18.</b>	<b>91</b>	<b>ACTIVITIES OF MEMBERSHIP ORGANIZATIONS N.E.C.</b>	289 *	Other personal, cultural and recreational services

## 1. Correspondence between ICFA and EBOPS

ICFA codes	ISIC codes	ICFA / ISIC labels	EBOPS codes	EBOPS labels
<b>19.</b>	<b>92</b>	<b>RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES</b>		
19.1.	921	Motion picture, radio, television and other entertainment activities		
19.1.1.	9211 9212	Motion picture and video production and distribution Motion picture projection	288 *	Audiovisual and related services
19.1.2.	9213	Radio and television activities	288 *	Audiovisual and related services
19.1.3.	9214 9219	Dramatic arts, music and other arts activities Other entertainment activities n.e.c.	289 *	Other personal, cultural and recreational services
19.2.	922	News agency activities	264	Information services
19.3.	923	Library and archives, museums and other cultural activities	289 *	Other personal, cultural and recreational services
19.4.	924	Sporting and other recreational activities	289 *	Other personal, cultural and recreational services
<b>20.</b>	<b>93</b>	<b>OTHER SERVICE ACTIVITIES</b>	289 *	Other personal, cultural and recreational services

Note: The following ISIC categories have been excluded from ICFA, as they are not relevant for foreign direct investment or for FATS: (1) Public administration and defence; compulsory social security (ISIC division 75), (2) private households with employed persons (division 95), and (3) extra-territorial organisations and bodies (division 99). Otherwise, all ISIC categories are included.

\* More than one economic activity corresponds to an EBOPS code with an asterisk.

## 2. Correspondence between EBOPS and ICFA

<b>EBOPS codes</b>	<b>EBOPS labels</b>	<b>ICFA<sup>2</sup> codes</b>	<b>ISIC codes</b>	<b>ICFA/ISIC labels</b>
205 *	Transportation	8.1.1.	60	Land transport; transport via pipelines
205 *	Transportation	8.1.2.	61	Water transport
205 *	Transportation	8.1.3.	62	Air transport
205 * or 209 213 222 226 230 232 or 209 213 217	Transportation or Sea transport - other Air transport - other Rail transport - other Road transport - other Inland waterway transport - other Other supporting and auxiliary transport services or Sea transport - other Air transport - other Other transport - other	8.1.4.1.	6301 6302 6303 6309	Cargo handling Storage and warehousing Other supporting transport activities Activities of other transport agencies
207 208	Sea transport - passenger Sea transport - freight	8.1.2.1.	611	Sea and coastal water transport
211 212	Air transport - passenger Air transport - freight	8.1.3.1.	621	Scheduled air transport
211 212 218	Air transport - passenger Air transport - freight Space transport	8.1.3.2.	622	Non scheduled air transport
220 221	Rail transport - passenger Rail transport - freight	8.1.1.1.	601	Transport via railways
224 225	Passenger on road transport Freight on road transport	8.1.1.2.	602	Other land transport
228 229	Inland waterway transport -passenger Inland waterway transport - freight	8.1.2.2.	612	Inland water transport
231	Pipeline transport	8.1.1.3.	603	Transport via pipelines
236 *	Travel	7.	55	HOTELS AND RESTAURANTS
236 *	Travel	8.1.4.2.	6304	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.
245	Communications services	8.2.	64	POST AND TELECOMMUNICATIONS
246	Postal and courier services	8.2.1.	641	Post and courier activities
247	Telecommunication services	8.2.2.	642	Telecommunications
249	Construction services	5.	45	CONSTRUCTION
253 *	Insurance services	9.2.	66	INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY
253 * or 258	Insurance services or Auxiliary (insurance) services	9.3.2.	672	Activities auxiliary to insurance and pension funding
254 *	Life insurance and pension funding	9.2.1.	6601	Life insurance
254 *	Life insurance and pension funding	9.2.2.	6602	Pension funds
255 256 257	Freight insurance Other direct insurance Reinsurance	9.2.3.	6603	Non-life insurance

<sup>2</sup> See the ICFA classification (Table 4.1), Chapter IV.

## 2. Correspondence between EBOPS and ICFA

EBOPS codes	EBOPS labels	ICFA codes	ISIC codes	ICFA/ISIC labels
260 *	Financial services	9.1.	65	FINANCIAL INTERMEDIATION, EXCEPT INSURANCE AND PENSION FUNDING
260 *	Financial services	9.3.1.	671	Activities auxiliary to financial intermediation, except insurance and pension funding
263	Computer services	12.	72	COMPUTER AND RELATED ACTIVITIES
264	Information services	19.2.	922	News agency activities
269 *	Merchanting and other trade-related services (only for sale and retail sale of ISIC 50)  <u>Remarks:</u> <i>The EBOPS code excludes maintenance and repair (ISIC 502 and part of 504). For maintenance of ships, aircrafts and trains in ports, airports and stations:EBOPS code 217 other supporting and auxiliary transport services For repair: 160, repairs on goods</i>	6.1.	50	SALE, MAINTENANCE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL SALE OF AUTOMOTIVE FUEL
269 *	Merchanting and other trade-related services	6.2.	51	WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
269 *	Merchanting and other trade-related services  <u>Remarks:</u> <i>The EBOPS code excludes repair on goods, which is covered by EBOPS code 160, repairs on goods.</i>	6.3.	52	RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES; REPAIR OF PERSONAL AND HOUSEHOLD GOODS
272	Operational leasing	11.	71	RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS
275	Legal services	14.1.1.	7411	Legal activities
276	Accounting, auditing, book-keeping and tax consulting services	14.1.2.	7412	Accounting, book-keeping and auditing activities; tax consultancy
277	Business and management consulting and public relations services	14.1.4.	7414	Business and management consultancy activities
278 *	Advertising, market research and public opinion polling	14.1.3.	7413	Market research and public opinion polling
278 *	Advertising, market research and public opinion polling	14.3.	743	Advertising
279	Research and development	13.	73	RESEARCH AND DEVELOPMENT
280	Architectural, engineering and other technical services	14.2.	742	Architectural and engineering activities and related technical consultancy
283 *	Agricultural, mining and other on-site processing services		014	Agricultural and animal husbandry service activities, except veterinary activities
283 *	Agricultural, mining and other on-site processing services		015	Hunting, trapping and game propagation including related service activities
283 *	Agricultural, mining and other on-site processing services (only for forestry, logging related service activities)	1.2.	02	FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES
283 *	Agricultural, mining and on-site processing services (only for service activities incidental to fishing)	1.3.	05	FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICES ACTIVITIES INCIDENTAL TO FISHING



## 2. Correspondence between EBOPS and ICFA

EBOPS codes	EBOPS labels	ICFA codes	ISIC codes	ICFA/ISIC labels
283 *	Agricultural, mining and other on-site processing services		112	Service activities incidental to oil and gas extraction excluding surveying
284	Miscellaneous business, professional and technical services – other business services	10.	70	REAL ESTATE ACTIVITIES
284 *	Miscellaneous business, professional and technical services – other business services	14.4.	749	Business activities n.e.c.
284 *	Miscellaneous business, professional and technical services - other business services( <i>for sewage and refusal disposal</i> )	17.	90	SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES
282	Waste treatment and depollution ( <i>for sanitation and similar activities</i> )			
288 *	Audiovisual and related services	19.1.1.	9211 9212	Motion picture and video production and distribution Motion picture projection
288 *	Audiovisual and related services	19.1.2.	9213	Radio and television activities
289 *	Other personal, cultural and recreational services	15.	80	EDUCATION
		16.	85	HEALTH AND SOCIAL WORK
		18.	91	ACTIVITIES OF MEMBERSHIP ORGANIZATIONS N.E.C.
		19.1.3.	9214 9219	Dramatic arts, music and other arts activities Other entertainment activities n.e.c.
		19.3.	923	Library and archives, museums and other cultural activities
		19.4.	924	Sporting and other recreational activities
		20.	93	OTHER SERVICE ACTIVITIES

\* More than one economic activity corresponds to an EBOPS code with an asterisk.

## Explanatory notes to correspondence Tables A.V.1 and A.V.2

The following explanatory notes attempt to clarify borderline cases in the correspondences.

Division 01: Agriculture, hunting and related service activities

Only the service activities are concerned with the correspondence.

Inclusions: Sections 014 and part of 015 related to services activities.

Exclusions: Sections 011, 012, 013 and part of 015 not related to services but considered as production of goods.

Division 02: Forestry, logging and related service activities

Only the service activities part is concerned with the correspondence, the other part is considered as production of goods.

Remark: No distinction in the ISIC of the service activities.

Division 05: Fishing, operation of fish hatcheries and fish farms; services activities incidental to fishing

Only the service activities part is concerned with the correspondence, the other part is considered as production of goods.

Remark: No distinction in the ISIC of the service activities.

Divisions 10 + 11 + 12 + 13 + 14: Mining and Quarrying

Considered as production of goods except for section 112: services.

- Inclusions: Section 112: Services activities incidental to oil and gas extraction.

- Exclusions: Divisions 10, 11 except 112, 12, 13, 14 not related to services but considered as production of goods.

Divisions 15 to 37: Manufacturing

Considered as production of goods.

Divisions 50: Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel

Only the part of sale and retail sale is registered in EBOPS as '269: Merchanting and other trade-related services'.

For the other part 'maintenance and repairs':

Section 502: the maintenance of ships, aircrafts and trains in ports, airports and stations is registered in EBOPS as '217: Other supporting and auxiliary transport services'.

Part of section 504: Repairs are not considered as services and registered in as '160: repairs on goods'.

Division 52: Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods

Section 526: the repair of personal and household goods is registered in EBOPS as '160: repairs on goods'.

Divisions 60-63 (60: Land transport; transport via pipelines; 61: Water transport; 62: Air transport; 63: Supporting and auxiliary transport activities; activities of travel agencies) correspond to the aggregate '205: Transportation'. The sections or sub-sections of these divisions have been detailed to cover the most disaggregated items of transport services.

Division 62: Air transport

Section 622: Non scheduled air transport No distinction in the ISIC between air transport (EBOPS: 210) and space transport (EBOPS: 218).

Division 63: Supporting and auxiliary transport activities; activities of travel agencies

These divisions correspond to the aggregate '205: Transportation'. The sections or sub-sections of these divisions have been detailed to cover the most disaggregated items of transport services.

Sub-sections 6301, 6302, 6303, 6309 correspond in EBOPS to 'Supporting, auxiliary and other services' of all modes of transport ( 209 + 213 + 222 + 226+ 230 + 232).

The sub-section 6304: Activities of travel agencies and tour operators; tourist assistance activities n.e.c. corresponds in EBOPS to '236: Travel'.

Division 75: Public administration and defence; compulsory social security

This division is not relevant for FATS.

Division 90: Sewage and refuse disposal, sanitation and similar activities

Remark: No distinction in the *ISIC* between 'Sewage and refuse disposal' (EBOPS: '284: Miscellaneous business, professional and technical services – other') and 'Sanitation and similar activities (EBOPS: '282: Other business services – Waste treatment and depollution').

Division 95: Private households with employed persons

This division is not relevant for FATS.

Division 99: Extra-territorial organizations and bodies

This division is not relevant for FATS.

Other divisions:

No major problems have been found in linking the nomenclatures.

