

SCHEDULE 2

Regulation 20(3)

Insertion of Schedule 3J to the Russia (Sanctions) (EU Exit) Regulations 2019

“SCHEDULE 3J

Regulation 54B

Professional and business services

Interpretation

1.—(1) For the purpose of this Schedule, a service falls within a code of a particular Central Product Classification if it is, or would be, classified under that code in accordance with the provisions on interpretation set out in the relevant Central Product Classification specified in subparagraph (2).

(2) In this Schedule—

“the 1991 Central Product Classification” means the Provisional Central Product Classification published by the United Nations in 1991, Statistical Papers Series M, No. 77(1);

“the 2002 Central Product Classification” means the Central Product Classification published by the United Nations in 2002, Statistical Papers Series M, No. 77, Version 1.1;

“the 2015 Central Product Classification” means the Central Product Classification published by the United Nations in 2015, Statistical Papers Series M, No. 77, Version 2.1.

Meaning of accounting services

2. “Accounting services” means—

- (a) accounting review services, which are services involving the review by a person of annual and interim financial statements and other accounting information, but excluding auditing services;
- (b) compilation of financial statements services, which are services involving the compilation by a person of financial statements from information provided by a client, including preparation services of business tax returns when provided together with the preparation of financial statements for a single fee, but excluding such preparation services of business tax returns when provided as a separate service;
- (c) other accounting services such as attestations, valuations, preparation services of pro forma statements;
- (d) bookkeeping services, which are services consisting of classifying and recording business transactions in terms of money or some unit of measurement in the books of account, but excluding bookkeeping services related to tax returns.

Meaning of advertising services

3. “Advertising services” means the services falling within code 836 of the 2002 Central Product Classification (advertising services) comprising—

- (a) 83610 (planning, creating and placement services of advertising),
- (b) 83620 (purchase or sale of advertising space or time, on commission),
- (c) 83631 (sale of advertising space in print media (except on commission)),

(1) Each version of the Central Product Classification is available at this link <https://unstats.un.org/unsd/classifications/Econ/cpc>. A hard copy of the appropriate version of the Code can be inspected at the Department for Business, Energy and Industrial Strategy at 1 Victoria Street, London SW1H 0ET.

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- (d) 83632 (sale of TV/radio advertising time (except on commission)),
- (e) 83633 (sale of Internet advertising space (except on commission)),
- (f) 83639 (sale of other advertising space or time (except on commission)), and
- (g) 83690 (other advertising services).

Meaning of architectural services

4. “Architectural services” means the services falling within the following codes of the 1991 Central Product Classification—

- (a) 8671 (architectural services) comprising—
 - (i) 86711 (advisory and pre-design architectural services),
 - (ii) 86712 (architectural design services),
 - (iii) 86713 (contract administration services),
 - (iv) 86714 (combined architectural design and contract administration services), and
 - (v) 86719 (other architectural services);
- (b) 8674 (urban planning and landscape architectural services) comprising—
 - (i) 86741 (urban planning services), and
 - (ii) 86742 (landscape architectural services).

Meaning of auditing services

5. “Auditing services” means services consisting of examination of the accounting records and other supporting evidence of an organisation for the purpose of expressing an opinion as to—

- (a) whether financial statements of the organisation present fairly its position as at a given date, and
- (b) the results of its operations for the period ending on that date,

in accordance with generally accepted accounting principles.

Meaning of business and management consulting services

6. “Business and management consulting services” means advisory, guidance and operational assistance services provided for business policy and strategy and the overall planning, structuring and control of an organisation, which includes (but is not limited to) management auditing, market management, human resources, production management and project management consulting.

Meaning of engineering services

7. “Engineering services” means the services falling within the following codes of the 1991 Central Product Classification—

- (a) 8672 (engineering services) comprising—
 - (i) 86721 (advisory and consultative engineering services),
 - (ii) 86722 (engineering design services for the construction of foundations and building structures),
 - (iii) 86723 (engineering design services for mechanical and electrical installations for buildings),
 - (iv) 86724 (engineering design services for the construction of civil engineering works),

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- (v) 86725 (engineering design services for industrial processes and production),
- (vi) 86726 (engineering design services not elsewhere classified),
- (vii) 86727 (other engineering services during the construction and installation phase),
and
- (viii) 86729 (other engineering services not elsewhere classified);
- (b) 8673 (integrated engineering services) comprising—
 - (i) 86731 (integrated engineering services for transportation infrastructure turnkey projects),
 - (ii) 86732 (integrated engineering and project management services for water supply and sanitation works turnkey projects),
 - (iii) 86733 (integrated engineering services for the construction of manufacturing turnkey projects), and
 - (iv) 86739 (integrated engineering services for other turnkey projects);
- (c) 8675 (engineering related scientific and technical consulting services) comprising—
 - (i) 86751 (geological, geophysical and other scientific prospecting services),
 - (ii) 86752 (subsurface surveying services),
 - (iii) 86753 (surface surveying services), and
 - (iv) 86754 (map making services);
- (d) 8676 (technical testing and analysis services) comprising—
 - (i) 86761 (composition and purity testing and analysis services),
 - (ii) 86762 (testing and analysis services of physical properties),
 - (iii) 86763 (testing and analysis services of integrated mechanical and electrical systems),
 - (iv) 86764 (technical inspection services), and
 - (v) 86769 (other technical testing and analysis services).

Meaning of IT consultancy and design services

8. “IT consultancy and design services” means the services falling within the following codes of the 2015 Central Product Classification—

- (a) 83131 (IT consulting services);
- (b) 83141 (IT design and development services for applications).

Meaning of public relations services

9. “Public relations services” means services provided by a person related to improving the image of their clients and their relationship with the general public and other institutions, but excludes planning and creating advertising services or public opinion polling services.”