

- 91 Management and Administrative Services.
 92 Legal, Judicial and Legislative Services.
 93 Protective Services.

<u>Estimates (1977)*:</u>	Payments	828.4
(\$ millions)	Receipts	307.0

- 911 Management and administrative services, except public administration

Comments : The bulk of this category consists of the item "management and administrative services" reported by respondents to the quadrennial Balance of Payments survey of other service receipts. Most of these payments are between affiliated corporations and are not always equivalent to market values. It is possible that the amounts reported are affected by tax laws and the tax liabilities of parents and subsidiaries -- sums recorded here as service payments or receipts may really belong in profit transfers or vice versa. Also, part of such figures may belong under the category "accounting, auditing and bookkeeping services" (722), "computer services" (721) or some other category. In addition to the figures reported on BP-21S, the above estimates include payments to trade unions (which, arguably, might be considered transfers rather than payment for services) and payments by IATA (International Air Transportation Association) and the ICAO (International Civil Aviation Organization) which have their headquarters in Montreal. There are no details on the type of services these payments represent. IATA and ICAO receipts, foreign

* Data for these three categories have been amalgamated for reasons of confidentiality.