

Chapter 24 Other special categories of goods and compilation for national accounts and balance-of-payments purposes

24.1. *Introduction.* The present chapter is intended to briefly describe the characteristics and measurement of certain additional categories of goods where the application of the general guideline can pose difficulties and/or where their compilation is relevant and of special interest for national accounts (NA) and balance-of-payment (BOP) compilers. Further, it discusses how IMTS and BOP compilers could work together in capturing the trade in these goods. The differences in recording in IMTS and balance of payments of certain categories of goods or transactions are described.^[1] While this chapter is complementary to chapter XIX which focuses on the scope of IMTS in general terms and to chapters XX-XXIII, which cover specific categories of goods, it adds a new dimension, as it systematically discusses the relationship between the compilation for merchandise trade and that for national accounts /balance of payment purposes. However, where applicable, this relationship is also discussed in the other chapters of part four of the *Manual* (see, in particular, chapter XX on goods for processing).

In this chapter:

- [A. Goods to be recorded similarly in IMTS and BPM6/National Accounts](#)
- [B. Goods to be recorded differently in IMTS and BPM6/national accounts](#)
- [C. Common metadata to be provided by IMTS and balance-of-payments compilers](#)

^[1] For a detailed description of the conceptual differences between the recommendations for IMTS (IMTS 2010) and those for balance of payments (BPM6), see IMTS 2010, annex F, which also contains a reconciliation table between IMTS and total goods on a balance-of-payment basis.