

Appendix 1(c) List of Purpose Codes and Definition for Cash BOP Reporting

CURRENT ACCOUNT

GOODS

For the reporting of Forms P/R, RE to utilise the detailed classification by purposes (00000 – 09700, 16711 - 16712). For the reporting of Statements BP/BR, RE to utilise the broad category classification for goods (09001) and merchanting trade (16711 - 16712).

1. Merchandise trade

00000 Food and live animals

Merchandise consisting of the following:

- (a) Live animals, meat, meat preparations, birds' eggs, and dairy products;
- (b) Fish, crustaceans and molluscs;
- (c) Vegetables and fruits; and
- (d) Edible products and feed stuff e.g. cereals, cereal products, sugar, sugar preparations, honey, coffee, tea, cocoa, spices, feeding stuff for animals (excluding unmilled cereals) and other edible products.

01000 Beverages and tobacco

02000 Crude materials, inedible, except fuels

Merchandise consisting of the following:

- (a) Crude rubber (natural, synthetic and reclaimed) and rubber products;
- (b) Corkwood and wood products e.g. wood, saw logs, veneer logs, sawn timber, and wooden railway sleepers;
- (c) Textiles;
- (d) Metalliferous ores and metal scrap; and
- (e) Other crude materials e.g. hides, skins, raw fur skins, oil seeds, oleaginous fruits, pulp, waste paper, crude fertilizers, crude minerals, crude animal, and vegetable material including unmilled cereals.

03000 Mineral fuels, lubricants and related materials

Merchandise consisting of the following:

- (a) Refined petroleum and other related petroleum products;
- (b) Crude petroleum;
- (c) Natural gas and related manufactures;
- (d) Electric current, coal, coke and briquettes; and
- (e) Other minerals, fuel and lubricants.

04000 Animal and vegetable oils, fats and waxes

Merchandise consisting of the following:

- (a) Animal or vegetable oils and fats e.g. soya bean oil, groundnut oil, corn oil (crude, refined or fractionated) and coconut oil;
- (b) Crude and refined palm oil;
- (c) Palm kernel oil; and
- (d) Other animal and vegetable oils, fats and waxes.

05000 Chemicals and related products, not classified elsewhere

Merchandise consisting of the following:

- (a) Industrial chemicals (including organic and inorganic);
- (b) Dyeing, tanning and colouring materials;
- (c) Medicinal and pharmaceutical products;
- (d) Essential oils, resinoids and perfume materials; toilet, polishing and cleansing preparations;
- (e) Plastics in primary and non-primary forms; and

- (f) Other chemicals (including manufactured fertilizers).

06000 Manufactured goods

Merchandise consisting of the following:

- (a) Rubber manufactures;
- (b) Textile yarn, fabrics, made-up articles, and related products;
- (c) Iron and steel;
- (d) Non-ferrous metals and tin;
- (e) Other metal manufactured goods;
- (f) Leather, leather manufactures, dressed furskins, cork and wood manufactures (excluding furniture)
- (g) Paper, paperboard, article of paper pulp, paper or paperboard;
- (h) Other non-metallic mineral manufactures; and
- (i) Other manufactured goods.

07000 Machinery, non-customised packaged software and transport equipment

Merchandise consisting of the following:

- (a) Power generating machinery and equipment;
- (b) Non-customised packaged software;
- (c) Specialised machinery and general industrial machinery and equipment i.e. commercial on-the-shelf software and application e.g. Microsoft Office Suites;
- (d) Office machines, EDP Equipment, metalworking machinery and machine parts;
- (e) Computers and related parts and components;
- (f) Other office machines and equipment;
- (g) Telecommunications, sound recording and reproducing apparatus and equipment;
- (h) Video and audio recordings on physical media i.e. disks and other devices;
- (i) Electrical machinery, apparatus, appliances and parts thereof;
- (j) Integrated circuits;
- (k) Memory Chips (including flash memories);
- (l) Other semiconductors, cathode thermionic valves and tubes, photocells, etc.; and
- (m) Transport equipment and related spare parts e.g. aircraft, ships, yachts, road vehicles, and railway coaches, satellite and satellite launchers, and other related machinery and transport equipment thereof.

07100 Power lines, pipelines and undersea communication cables

Merchandise consisting of power lines, pipelines and undersea communication cables.

08000 Miscellaneous manufactured articles

Merchandise consisting of the following:

- (a) Furniture and parts thereof;
- (b) Articles of apparel and clothing accessories, bags and footwear;
- (c) Professional, scientific, photographic and optical instruments and apparatus, watches and clocks;
- (d) Military and defence equipment;
- (e) Other manufactured articles, including prefabricated building materials, sanitary ware, plumbing, heating and lighting fixtures and fittings; and
- (f) Books and other manufactured articles and musical instruments thereof.

09000 Commodities and miscellaneous transactions, not classified elsewhere

Merchandise consisting of the following:

- (a) Miscellaneous transactions n.c.e consisting of postal packages;
- (b) Special transactions and commodities e.g. water supply, personal and household effects;
- (c) Trade samples, returned goods, ship and aircraft spares, unissued banknotes, securities and coins except gold coins; and
- (d) Bunkers and stores e.g. fuels, provisions, stores and supplies procured in airports/ports by aircraft, ships and other vessels.

09100 Refunds relating to goods transactions

To be used for any refund of Goods occurring in a different year i.e. original transaction occurred in year 1. Refund occurred in year 2.

For refunds occurring in the same year as the original transaction (year of original transaction = year of refund), to use the same Goods purpose code as per the original transaction.

2. Merchenting trade

16711 Merchenting trade in Malaysia

Purchase of goods by a resident from a Non-resident (Payment) combined with the subsequent resale to another Non-resident (Receipt) without the goods exiting Malaysia (Goods does not the cross national border and there is no change in physical form of the goods).

16712 Merchenting trade abroad

Purchase of goods by a resident from a Non-resident (Payment) combined with the subsequent resale to another Non-resident (Receipt) without the goods entering Malaysia (Goods does not the cross national border and there is no change in physical form of the goods).

3. Non-monetary gold

09700 Non-monetary gold

Merchandise consisting of the following:

- (a) Gold in the form of bullion e.g. coins, ingots or bars with purity of at least 995 parts per thousands; and
- (b) Gold powder and gold in other unwrought or semi manufactured forms.

Note: Jewellery, watches, and other merchandise that contains gold or augmented with gold are excluded from this classification and should be part of their respective goods category.

09001 Goods (Broad Classification)

Payments to/receipts from Non-residents for the settlement of goods or merchandises such as:

- (a) Food and live animals;
- (b) Beverages and tobacco;
- (c) Crude materials, inedible, except fuels;
- (d) Mineral fuels, lubricants and related materials;
- (e) Animal and vegetable oils, fats and waxes;
- (f) Chemicals and related products, not classified elsewhere;
- (g) Manufactured goods;
- (h) Machinery, non-customised packaged software and transport equipment;
- (i) Power lines, pipelines and undersea communication cables;
- (j) Miscellaneous manufactured articles;
- (k) Commodities and miscellaneous transactions, not classified elsewhere;
- (l) Refunds relating to goods transactions; and
- (m) Non-monetary gold.

(For use in Statements BP/BR only)

SERVICES

1. Manufacturing Services

10010 **Manufacturing services on physical inputs that owned by others** (goods for processing)

Payments to/receipts from Non-resident for fees charged on goods received/dispatched for the purpose of processing, which covers processing, assembly, labelling, packing and so forth, to which this company does not own the goods processed. Inclusive of oil refining, liquefaction of natural gas, assembly of clothing and assembly of electronics. Excludes prefabricated construction and labelling, and packing incidental to transport.

2. Maintenance and Repair Services

12500 **Maintenance and repair of aircraft, ships and other transport equipment**

Payments or receipts of maintenance and repair work by residents on goods that are owned by non-residents (and vice versa). The repairs may be performed at the site of the repairer or elsewhere. Repairs and maintenance on ships, aircraft, and other transport equipment are included in this item. Exclude cleaning of transport equipment, construction maintenance and repairs, and maintenance and repairs of computers.

3. Transportation Services

Freight on Goods

Payments to/receipts from Non-resident for the transportation of goods, including the loading on board and the unloading of goods from carriers if contracts between owners of goods and carriers require that the latter provide that service.

11110 **Freight by air**

Inclusive of the loading on board and the unloading of goods from aircrafts if contracts between owners of goods and carriers require that the latter provide those services.

11120 **Freight by sea**

Inclusive of the loading on board and the unloading of goods from seagoing vessels if contracts between owners of goods and carriers require that the latter provide those services. Excludes transport by underwater pipelines (to be included under other modes of transportation).

11130 **Freight by other modes of transportation**

Inclusive of the loading on board and the unloading of goods from trains, trucks or other mode of transportation not identified elsewhere if contracts between owners of goods and carriers require that the latter provide those services. Include inland waterway transport i.e. rivers, canals and lakes; pipeline transport for transportation of petroleum, water, and gas; and electricity transmission from point of supply to transformers platform prior to distribution to consumers. Exclude distribution of petroleum, water, gas and electricity to consumers.

Passenger Fare

Payments to/receipt from Non-resident for the fares and other expenditure relating to international carriage of passengers and also other incidental expenses (e.g. excess baggage, other personal accompanying effects, food, drink, etc.) that passengers incur while on board the carriers. Inclusive of taxes levied on passenger services i.e. sales or value-added taxes; fares of package tours, charges for excess baggage, vehicles, or other personal accompanying effects, and food, drink; and other items purchased on board of carriers.

11210 **Passenger fare by air**

11220 **Passenger fare by sea**

11230 **Passenger fare by other modes of transportation**

Other Transport Services

Payment to/receipt from Non-resident for services that are auxiliary to transport and not directly provided for the movement of goods and persons. The category includes cargo handling charges billed separately from freight, storage and warehousing, packing and repackaging, towing not included in freight services, pilotage and navigational aid for carriers, air traffic control, cleaning performed in ports and airports on transport equipment, salvage operations, and agents' fees associated with passenger and freight transport (e.g., freight forwarding and brokerage services).

12110 **Airport services**

12120 **Port services**

12130 **Other terminal facilities**

Charter (Voyage and Slot)

12210 **Charter of aircraft (with crew)**

Payments to or receipts from Non-resident for the rentals of commercial aircrafts (with crews) for limited periods for the carriage of passengers. Exclude rentals or charters without crews (operating leasing) or financial leases.

12220 **Charter of ships and vessels (with crew)**

Payments to or receipts from Non-resident for the rentals of commercial vessels or ships (with crews) for limited periods for the carriage of passengers. Exclude rentals or charters without crews (operating leasing) or financial leases.

12230 **Charter of other modes of transport (with crew)**

Payments to or receipts from Non-resident for the rentals of commercial coaches and other mode of transport not identified elsewhere (with crews) for limited periods for the carriage of passengers. Exclude rentals or charters without crews (operating leasing) or financial leases.

Postal and Courier Services

12140 **Postal and courier services**

Payments to or receipts from Non-resident for services of pickup, transport and delivery of letters, newspapers, periodicals, brochures, other printed matter, parcels and packages. Also include post office counter services such as sales of stamps, poste restante services, telegram services and mailbox rental services. Exclude financial services rendered by postal administration entities, mail preparation services (other business services) and services related to postal communication systems (telecommunication services).

Salvage Operations

12400 Fees for salvage operations

Payments to or receipts from Non-resident for services relating to the process of recovering a ship, its cargo or other property after a shipwreck or other casualty. Inclusive of towing, re-floating, patching or repairing of sunken or grounded vessels or ships.

4. Travel Services (exclude passenger fares)

Personal Travel

13110 Goods and services purchased by travellers

Payments to or receipts from Non-resident for purchases and sales of travellers' cheques, foreign currencies, bank drafts, and telegraphic transfers for goods and services acquired for use by travellers during their visits to host countries for holidays, participation in sports and other recreational and cultural activities, visits with friends and relatives, etc.

13300 Travel for pilgrimage and religious observances

Payments to or receipts from Non-resident for purchases and sales of travellers' cheques, foreign currencies, bank drafts, and telegraphic transfers for goods and services acquired for use by travellers during their visits to host countries for pilgrimage and religious observances purposes.

13400 Travel for medical treatment

Payments to or receipts from Non-resident for purchases and sales of travellers' cheques, foreign currencies, bank drafts, and telegraphic transfers for goods and services acquired for use by travellers during their visits to host countries for health treatments, operations or surgeries fees and other health-related purposes.

13500 Education-related

Payments to or receipts from Non-resident for purchases and sales of travellers' cheques, foreign currencies, bank drafts, and telegraphic transfers for goods and services acquired for use by students during their stay for education-related purposes i.e. short courses, degree, etc.

Business and Official Travel

13210 Goods and services purchased through business and official travel

Payments to or receipts from travellers going abroad for all types of business activities; government and international organisations' employees on official travel; and carrier crew stopping off or laying over.

13220 Goods and services purchased by short term workers

Payments to or receipts from Non-resident for purchases and sales or provisions of services to seasonal, border and other short-term workers (working permit or contract for a period of lesser than 12 months) in the economy of employment.

5. Construction

16210 Construction and installation services in Malaysia

Payments to or receipts from Non-residents for construction including sub-contracted work (e.g. ports, dams, bridges, roads, airports, oil and gas platform, refineries, floating structures and plants), renovation and installation of electrical and mechanical systems in Malaysia. Includes activities undertaken in connection with the prospecting and exploration of all types of minerals (exclude imports and exports of goods) and including repair and maintenance plant, building, road, fencing and drainage.

16220 Construction and installation services abroad

Payments to or receipts from Non-residents for construction including sub-contracted work (e.g. ports, dams, bridges, roads, airports, oil and gas platform, refineries, floating structures and plants), renovation and installation of electrical and mechanical systems abroad. Includes activities undertaken in connection with the prospecting and exploration of all types of minerals (exclude imports and exports of goods) and including repair and maintenance plant, building, road, fencing and drainage.

6. Insurance/Takaful and Pension Services

Covers charges for premiums and settlement of claims for services relating to freight insurance/takaful, direct insurance/takaful (life and non-life), and reinsurance/retakaful.

16311 Premium paid/received on high risk insurance/takaful relating to fire, marine, aviation, etc.

Payments to or receipts from insurance company's charges for the policy and the service it renders to the policyholders, usually paid in advance relating to high risk insurance/takaful.

16312 Premiums paid/received on other general insurance/takaful

Payments to or receipts from insurance company's charges for the policy and the service it renders to the policyholders, usually paid in advance relating to other general insurance/takaful.

16313 Premium paid/received on life insurance/takaful

Payments to or receipts from insurance company's charges for the policy and the service it renders to the policyholders, usually paid in advance relating to life insurance/takaful.

16314 Premiums paid/received on reinsurance/retakaful

Payments to or receipts from insurance company's charges for the policy and the service it renders to the policyholders, usually paid in advance on reinsurance/retakaful arrangement.

16315 Premium paid/received on insurance/takaful on goods

Payments to or receipts from insurance company's charges for the policy and the service it renders to the policyholders, usually paid in advance on exported/imported goods.

16321 Claims settlements on high risk insurance/takaful relating to fire, marine, aviation, etc.

Payments to or receipts from Non-residents on the actual settlement on high-risk insurance/takaful.

16322 Claims settlements on other general insurance/takaful

Payments to or receipts from Non-residents on the actual settlement on other general insurance/takaful.

16323 Claims settlements on life insurance/takaful

Payments to or receipts from Non-residents on the actual claims/benefits paid to beneficiaries on life insurance/takaful.

16324 Claims paid/received on reinsurance/retakaful

Payments to or receipts from Non-residents on the actual claims paid on reinsurance/retakaful.

16325 Claims paid/received on insurance/takaful on goods

Payments to or receipts from Non-residents on the actual claims paid on the insured imported/exported goods.

16332 Auxiliary insurance services

Payments to or receipts from Non-residents on the provision of services that are closely related to insurance/takaful and pension fund operations. Inclusive of agents' commissions, insurance brokering and agency services, insurance and pension consultancy services, evaluation and loss adjustment services, actuarial services, salvage administration services, and regulatory and monitoring services on indemnities and recovery services. These services are charged through explicit charges.

7. Financial Services

16410 Explicitly-charged financial services

Covers all charges relating to financial intermediation services and auxiliary services (except those of insurance enterprises and pension funds) such as commissions and fees for letters of credit, lines of credit, credit rating services, financial leasing services, foreign exchange transactions, consumer and business credit services, brokerage services, underwriting services, arrangements for various hedging instruments, financial market operational and regulatory services, security custody services, etc. Include early and late repayment fees, penalties and account charges.

16420 Explicit margins on buying and selling of financial instruments

Covers all charges imposed by dealers or market-makers in financial instruments, if able to be determined explicitly. Alternatively, is equal to the margin between buying and selling prices of foreign exchange, shares, bonds, notes, financial derivatives and other financial instruments.

16430 Explicitly-charged asset management services

Covers all charges of holding financial assets on behalf of owners which include administrative expenses such as payments to fund managers, custodians, banks, accountants or lawyers or their own staffs.

16440 Financial intermediation service charges indirectly measured (FISIM)

Margins between interest payable and the reference rate on loans and deposits (derived transaction).

8. Charges Associated with Intellectual Property Rights

16610 Charges associated with intellectual property rights

Charges for the use of proprietary rights, such as patents, trademarks, copyrights, industrial processes and designs, trade secrets, and franchises, where rights arise from research and development, as well as from marketing.

16620 License fees to reproduce and distribute intellectual property

Charges for licences to reproduce and/or distribute intellectual property embodied in produced originals or prototypes, such as copyrights on books and manuscripts, computer software, cinematographic works and sound recordings, and related rights, such as for the recording of live performances and for television, cable or satellite broadcast.

9. Telecommunications, Computer, and Information Services

16100 Telecommunication services

Covers charges for telecommunication services (transmission of sound, images and other information by telephone, telex, telegram, cable, broadcasting, satellite, e-mail, Internet, facsimile services, teleconferencing, etc).

16510 Computer services

Covers charges for hardware and software related services and data processing services which includes sales of customised software and related licenses to use but excluding for reproduction and redistribution; development, production, supply and documentation of

customised software, including operating systems, made to order for specific users; non-customised (mass-produced) software downloaded or otherwise electronically delivered, whether with a periodic license fee or a single payment; license to use non-customised (mass-produced) software provided on a storage device such as a disk or CD-ROM with a periodic license fee; and sales and purchases of originals and ownership rights for software systems and applications. Also include hardware and software consultancy and implementation services, hardware and software installation, maintenance and repairs of computers and peripheral equipment, data recovery services, programming of systems, systems maintenance and other support services such as training as part of consultancy, data-processing and hosting services, computer facilities management and other related computer services. Exclude purchase and selling of computer hardware.

16520 Information services

Covers charges for news agency services and other information services which includes provision of news, photographs, and feature articles to the media; database services such as database conception, data storage and dissemination of data and database, online and magnetic, optical, or printed media and web search portals. Also include direct non-bulk subscriptions to newspapers and periodicals, other online content provision services, library and archive services.

10. Other Business Services

Operating Leasing

12310 Rentals/operating leasing of aircraft (without crew)

Payments to/receipt from Non-resident for operational leases or rental of aircraft (without crews).

12320 Rentals/operating leasing of ships and vessels (without crew)

Payments to/receipt from Non-resident for operational leases or rental of ships and vessels (without crews).

12330 Rentals/operating leasing of other transport equipment (without crew)

Payments to/receipt from Non-resident for operational leases or rental of other transportation equipment such as railways cars, containers, rigs and etc. (without crews).

16780 Rentals/operating leasing of dwellings, other buildings and machinery

Payments to/receipt from Non-resident for operational leases or rental of real estate, i.e. buildings and land; rent and operational lease of structures, machinery and equipment (exclude transport equipment). Exclude rental or operational leases of real estates by international organisations, embassies, or other government-related institutions.

Sharing of Administrative Expenses

16720 Sharing of administrative expenses

Payments to/receipt from Non-resident head offices and branches arising from the sharing of administrative and operating expenses.

Research and Development

16730 Research and development

Covers charges for services associated with basic research, applied research, and experimental development of new products and processes. Activities in the physical sciences, social sciences and humanities are covered. This includes the development of operating systems that represent technological advances and commercial research related to electronics, pharmaceuticals and biotechnology. It also includes other product development that may give rise to patents. Outright sales of the results of research and development (such as patents, copyrights, and sale of information about industrial processes) are also included. However, amounts payable for use of proprietary rights arising from research and development are included under 'charges for use of intellectual property.

Technical, Trade-Related Services and Other Business Services

16740 Architectural, engineering, and other technical services

Covers charges for services related to architectural design and other development project; planning and project design and supervision of dams, bridges, airports, housing projects, turnkey projects, product testing and certification, drilling services etc. Including repair and maintenance on manufacturing machinery and electrical item.

16750 Agricultural, mining, and on-site processing

Covers charges for services associated with agricultural, mining and oil and gas extraction. Agricultural services include provision of agricultural machinery with crew, harvesting, treatment of crops, pest control, animal boarding, animal care and breeding services. Mining, and oil and gas extraction related services covers drilling, derrick building, repair and dismantling services and oil and gas well casing cementing, mineral prospecting and exploration, as well as mining engineering and geologic surveying.

16791 Trade-related services

Covers charges and commissions on goods and service transactions payable to merchants, commodity brokers, dealers, auctioneers and commission agents. These services include, for example, the auctioneer's fee or agent's commission on sales of ships, aircraft and other goods.

16792 Waste treatment services

Covers charges for services associated with waste treatment and de-pollution which includes treatment of radioactive and other waste, stripping of contaminated soil, cleaning up of pollution including oil spills, restoration of mining sites, and decontamination and sanitation services. Include other services relating to the cleaning or restoring of the environment.

16793 Other business services

Covers distribution services related to water, steam, gas and other petroleum products and air-conditioning supply, where these are identified separately from transmission services; placements of personnel, security and investigative services, translation and interpretation; photographic services, publishing, building cleaning and real estate services.

Professional and Management Consulting Services

16760 Advertising, market research and public opinion polling services

Covers charges for advertising, market research for design, creation, and marketing of advertisements by advertising agencies; media placement, including the purchase and sale of advertising space; exhibition services provided by trade fairs; promotion of products abroad; market research; and public opinion polling abroad on various issues. Also includes commissions, brokerage fees levied by non-financial intermediaries.

16771 Legal services

Covers charges for services relating to legal advice, judicial and statutory procedures which includes legal advisory, legal representation, drafting services for legal documentation and instruments, certification consultancy, and escrow and settlement services.

16772 Accounting services

Covers charges for services relating to accounting, auditing, bookkeeping and tax consulting which includes the recording of commercial transactions for businesses and others, examination services for accounting records and financial statements, business tax planning and consulting, and preparation of tax documents.

16773 Management consulting services

Covers charges for services associated with provision of advice, guidance or operational assistance to business and public relations services which includes advisory, guidance and operational assistance services proceeded to businesses for business policy and strategy, overall planning, structuring and control of an organisation. Includes management auditing, market management, human resources, production management and project management consulting, and services related to improving the image of the clients and their relations with public and other institutions.

11. Personal, Cultural and Recreational Services

16810 Audio-visual and artistic related services

Covers charges relating to audio-visual activities (movies, music, radio and television) and services relating to the performing arts. Includes production of motion pictures, radio and television programmes and musical recordings, performing arts and other live entertainment event presentation and promotion services, mass produced audio-visual products purchased or sold outright for perpetual use electronically, purchases and sales of ownership rights for entertainment such as radio and television broadcast originals, sound recordings, motion pictures, videotapes, television and radio programme over which legal or de facto ownership can be established by copyright, services provided by performing artists, authors, composers, sculptors and models, services provided by independent set, costume and lighting designers. Excludes audio-visuals stored in CD-ROM, disk, or other mediums.

16820 Health services

Covers charges relating to general and specialised human health services supplied by hospitals, doctors, nurses and paramedical and similar personnel, as well as laboratory and similar services rendered remotely or on-site but the consumer does not leave the economic residence whilst consuming the services. Include diagnostic-imaging services and pharmaceutical, radiology and rehabilitation services.

16830 Education services

Covers charges relating to all levels of education whether delivered through correspondence courses, via television, satellite or the internet, or by teachers, among others, who supply services directly in host economies.

16840 Heritage and recreational services

Covers charges relating to services associated with museums and other cultural, sporting, gambling and recreational activities, except those involving persons outside their economy of residence (travel).

16850 Other personal services

Covers charges relating to services relating to social services, membership dues of business associations, domestic services, etc.

12. Government Services, n.i.e.

Covers payments to/receipts from Non-residents on account of Government-related transactions not included elsewhere.

15100 Malaysian government offices abroad and foreign offices in Malaysia

Transactions with Government offices abroad or foreign offices in Malaysia. (e.g. diplomatic, embassies and students department, military units and other agencies). Including visa.

15200 International organisations

Covers transactions between Malaysian Government offices and international organisations.

15300 **Trade missions**

15400 **Commission & other charges relating to loan obligations of the Malaysian Government**

15500 **The Bank minting of coins and printing of notes**

13. Other Services Transactions N.C.E.

16900 **Other services transactions not identified elsewhere
(to be used upon consultation with the Bank)**

16910 **Refunds relating to services transactions**

To be used for any refund of Services transaction occurring in a different year i.e. original transaction occurred in year 1. Refund occurred in year 2.

For refunds occurring in the same year as the original transaction (year of original transaction = year of refund), to use the same Services purpose code as per the original transaction.

PRIMARY INCOME

1. Compensation of employees

14310 **Wages and salaries in cash**

Covers amounts payable in cash (or any other financial instruments used as means of payments) to employees in return for labour input rendered, before deducting withholding taxes and employees' contributions to social insurance schemes. Included are basic wages and salaries; extra pay for overtime, night work, and weekend work; cost of living allowances, local allowances, and expatriation allowances; bonuses; annual supplementary pay, such as "thirteenth month" pay; allowances for transportation to and from work; holiday pay for official holidays or annual holidays; and housing allowances. Excludes the reimbursement by employers of expenditures made by employees in order to enable them to take up new or relocated jobs (e.g., reimbursement for travel and related expenses) or expenditures on items needed to carry out their work (e.g., tools or special clothing).

14320 **Wages and salaries in kind/benefits attributable to employees**

Covers amounts payable in the form of goods, services, interest forgone, and shares to employees in return for labour input rendered. Include meals; accommodation; sports, recreation, or holiday facilities for employees and their families; transportation to and from work; goods and services from the employer's own processes of production; bonus shares distributed to employees; and so forth. The goods or services may be provided free or at a reduced cost. Also includes the Employee Stock Options (ESOs).

14330 **Employer's social contributions**

Contributions paid by employers on behalf of employees to social security schemes or to private insurance or pension funds in order to secure benefits for employees.

2a. Investment Income

14110 **Direct investment income**

Refers to profits and dividends received from/paid to Non-resident as a result of a direct investor's investment in branches, subsidiaries and associates operating outside in the host economy.

14120 **Portfolio investment income**

Refers to dividends received from/paid to Non-residents arising from holdings of equity shares and other forms of participation in the equity of enterprises.

14140 **Investment income attributable to Non-resident policyholders in insurance, pension schemes and standardised guarantees**

Refers to:

- (a) Investment income earned on the assets invested to meet insurance companies' provision liabilities is attributable to insurance policyholders (premium supplements); and
- (b) Investment income attributable to beneficiaries of pension schemes and is repaid to the pension fund (premium supplements for life).

2b. Interest Income

14210 Interest paid to/ received from **related** Non-resident company relating to loan obligations, including non-participating preference shares and financial leases.

14220 Interest paid to/ received from **non-related** Non-resident company relating to loan obligations, including non-participating preference shares and financial leases.

14230 Interest paid to/received from Non-residents on deposits.

14240 Interest paid to/received from Non-residents on investment in bonds and notes.

14250 Interest paid to/received from Non-residents on money market instruments and negotiable instruments of deposits (NIDs).

14260 Interest paid to/received from Non-residents on Cash Pooling arrangement.

3. Other Primary Income

14410 **Taxes on products and productions**

Covers cross-border payments/receipts of taxes on products; which includes value-added taxes, import duties, export taxes, and excise; on productions; which includes payroll taxes, recurrent taxes on buildings and land, and business licenses.

14420 **Subsidies on products and productions**

Covers cross-border payments/receipts of subsidies on products and productions.

14430 **Rental on natural resources**

Covers income receivable for putting national resources at the disposal of Non-residents. Include amounts payable for the use of land extracting mineral deposits and other subsoil assets, and for fishing, forestry, and grazing rights (also known as royalties). Also include government charges on usage on land designated for embassies or military bases.

SPECIAL TRANSACTIONS

17010 Inter-company settlement for **offsetting** payables against receivables.
(Applicable for company that submits monthly Inter-company Account Report to the Bank)

17020 Transfer by a company to/from its **own** current account overseas.
(Applicable for company that submits monthly Overseas Account Report to the Bank)

17030 Bilateral trade transactions.
(For use by the Bank only)

- 17040 Transfer of funds between overseas accounts of same resident company.
(Applicable for monthly Overseas Account report)
- 17050 Transfer of funds between banking institutions' nostro accounts on behalf of specific resident company.
(Only upon instruction from the Bank)
- 17060 Transfer of funds between overseas accounts maintained by different resident companies.
(Applicable for monthly Overseas Account report)
- 17070 Transfer by a resident (exclude bank) to/from current account overseas of another resident company.
- 17080 Settlement between Remittance Services Providers (RSPs) with resident financial institutions.
(Applicable for company that submits monthly Settlement RSP Report to the Bank)

SECONDARY INCOME

1. Government Sector (Covers Malaysian Government's Receipt from/Payment to Non-resident)

- 21110 **Grants, aid, donations, and unclaimed monies**
Gifts of food, clothing, other consumer goods, medical supplies, etc. associated with relief efforts in the wake of famine, earthquakes, other natural disasters, war, or other actions (administrative costs directly associated with aid are included).
- 21120 **Pension and gratuity**
Contributions for pension funds and gratuity between resident/Non-resident government as one party and resident/Non-resident employees as the other party.
- 21131 **Taxes on income, wealth, and other taxable assets**
Covers transfers on payments or receipts of taxes levied on income earned by Non-residents from the provision of labour or financial assets including capital gains arising from assets to the Malaysian Government. Includes taxes on interest and dividends and taxes on financial transactions such as taxes on issue, purchase and sales of securities.
- 21132 **Fines and penalties**
Covers transfers on payments or receipts of fines and penalties imposed by/to Non-residents by courts of law to Malaysia Government.
- 21133 **Social contributions and benefits**
Covers transfers on payments or receipts of actual contributions made by households to social security schemes and employment related schemes to Malaysia Government and actual claims by policyholders of social security schemes and employment related schemes from Malaysia Government excluding pensions and gratuity.
- 21140 **Compensation and pledging**
Compensation arising from court awards and default contract; pledging of security deposits and performance/tender bonds.

2. Private Sector (Financial Corporations, Nonfinancial Corporations, Households and NPISHS)

21210 Grants and gifts

Transfers in the form of gifts and dowries to individuals and contributions, donations or grants to non-profit organisations.

21220 Workers' remittances

Covers transfers by migrants who are employed in new economies. (A migrant is a person who comes to an economy and stays, or is expected to stay, for a year or more).

21230 Legacies, compensations, and prizes

Transfers on account of legacies, inheritances and court awards including alimony, fines and compensation for damages; compensation and other settlements for default in commercial contracts (not covered by insurance), prizes and winnings; pledging of security deposits and performance/tender bonds.

21241 Taxes on income, wealth and other taxable assets

Covers transfers on payments or receipts of taxes levied on income earned by Non-residents from the provision of labour or financial assets including capital gains arising from assets. Includes taxes on interest and dividends, taxes on financial transactions such as taxes on issue, purchase and sales of securities.

21242 Fines and penalties

Covers transfers on payments or receipts of fines and penalties imposed by/to Non-residents by courts of law. Exclude fines and penalties imposed or paid by the Malaysian government (refer current transfer for Government Sector).

21245 Net premiums on non-life insurance and standardised guarantees.

21246 Non-life insurance claims and calls under standardised guarantees.

CAPITAL ACCOUNT

1. Gross Acquisition/ Disposal of Non-Produced, Non-Financial Assets

23000 Acquisition/ disposal of non-produced, non-financial assets

Comprises acquisition or disposal of non-produced, tangible assets (land and subsoil assets) acquisition or disposal of non-produced, intangible assets, such as patents, copyrights, trademarks, franchises, goodwill, etc. and leases or other transferable contracts.

2. Government sector (Covers Malaysian Government's receipt from/payment to non-resident)

22110 Debt forgiveness

Government creditor entity formally agrees to forgive all or part of the obligations of the debtor entity. (For use by the Bank only).

22130 Other capital transfers

Includes investment grants, in cash or in kind, made by governments to Non-residents, or vice versa, to finance all or part of the cost of acquiring fixed assets. Also include inheritance taxes, death duties, gift taxes, and compensation payments by government to Non-residents for damages to capital assets or serious injuries.

3. Private Sector (Financial Corporations, Nonfinancial Corporations, Households and NPISHS)

22210 Debt forgiveness

Non-government creditor entity formally agrees to forgive all or part of the obligations of the debtor entity. (For use by the Bank only).

22220 Migrant transfer

Contra entries to the flows of goods and changes in financial items that arise from the migration (change of residence for at least a year) of individuals from one economy to another.

22230 Other capital transfers

Includes investment grants, in cash or in kind, made by non-government entities to Non-residents, or vice versa, to finance all or part of the cost of acquiring fixed assets. Also include inheritance taxes, death duties, gift taxes, and compensation payments by non-government entities to Non-residents for damages to capital assets or serious injuries.

FINANCIAL ACCOUNT

DIRECT INVESTMENT

1. Equity Capital

Investment through the setting up and expansion of business entities in Malaysia/abroad, including joint ventures and takeovers. In general, such investment would involve owning 10% or more of the ordinary share capital or voting power, and/or with effective voice in management of the investee company. Also include participating redeemable/non-redeemable preference shares.

35130 Mergers and acquisitions

Arise when two or more companies agree to combine into a single operation. Acquisitions involve the purchase of one company or group of companies or owning more than 50% share which will change the controlling power of the company.

35140 Equity investment other than mergers and acquisitions

Equity investment (with no change in the controlling power of the company) of a parent company i.e. direct investor in its subsidiaries or affiliates i.e. direct investment enterprise, through the purchase of existing shareholders' interests or subscription in the expanded paid up capital of the entity, or through share swaps. Also includes equity investment for the establishment of a new entity.

35200 Liquidation of investment

Refer to the payment/receipt of funds arising from the sale of businesses or liquidation of share capital (with % shareholding more than 10%) owned by foreign/domestic owners in Malaysia/abroad.

35300 Head office accounts in branches

Capital provided to /received by branches from head office with no repayment obligation.

35400 Capital Expenditure in Special Enterprises/Projects

Capital expenditure in special enterprises/projects by agreement and no entity is created. Inclusive of cash calls. **(to be used upon consultation with the Bank)**

2. Credit Facilities (Related, Relationship is tagged as '1')

Term loan

Refer to credit facility granted for a fixed period and with repayments based on agreed schedule. To be classified under long term or short term.

Long-term Term Loans, whereby the original tenure **exceeds one year**

31111 Extension/receipt (drawdown) of long-term term loan to/from Non-resident

31112 Repayment of principal to/by Non-resident on long-term term loan

31113 Prepayment of principal to/by Non-resident on long-term term loan

Short-term Term Loan, whereby the original tenure is **one year or less**

31121 Extension/receipt (drawdown) of short-term term loan to/from Non-resident

31122 Repayment of principal to/by Non-resident on short-term term loan

31123 Prepayment of principal to/by Non-resident on short-term term loan

Non-participating redeemable/non-redeemable preference shares

Refers to preference shares, which entitle the holder to a fixed rate of dividend but do not provide for participation in the distribution of the residual value upon dissolution of an incorporated enterprise. To be classified as a long-term facility.

31311 **Issuance**

Payment to/receipt from Non-resident arising from residents' subscription to/issuance of the non-participating redeemable/non-redeemable preference shares.

31312 **Redemption**

Payments to/receipt from Non-resident upon redemption date of the non-participating redeemable/non-redeemable preference shares.

Financial lease

Refers to an agreement under which a lessee contracts to pay a sum of money (to be classified as repayment/prepayment) to the lessor for the use of the asset for most or all of its expected economic life. The lessee is deemed to be owner of the asset being financed, and assumed the rights, risk, rewards and responsibilities of ownership. To be regarded as long term facility.

31411 Financial lease extension to/receipt from Non-residents

31412 Repayment of financial lease to/receipt from Non-residents

31413 Prepayment of financial lease to/receipt from Non-residents

Revolving credit/overdraft facilities

Revolving credit is a commitment by a bank to lend a specified amount to a customer under predefined terms and it is automatically renewed for the same amount over a given period. An overdraft is an advance/facility granted by a bank under the current account, whereby the customer is authorized to draw on the account up to an approved limit. These facilities are to be **classified as short-term facilities**.

31511 Credit facilities extension to/receipt from Non-resident

31512 Repayment of credit facilities to/by Non-resident

31513 Prepayment of credit facilities to/by Non-resident

Cash Pooling

Refers to financial arrangement undertaken by a group of related companies with formal agreement to centralise their cash surplus at the group level.

Long-term cash pooling, whereby the original tenure **exceeds one year**

31611 Extension/receipt of cash pooling from Non-resident

31612 Repayment of cash pooling to/by Non-resident

31613 Prepayment of cash pooling to/by Non-resident

Short-term cash pooling, whereby the original tenure is **one year or less**

31621 Extension/receipt of cash pooling from Non-resident

31622 Repayment of cash pooling to/by Non-resident

31623 Prepayment of cash pooling to/by Non-resident

Other loan facilities

Refer to all other credit facilities which are not classified above, example, inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities. **To be classified under long term or short term.**

Other long-term loan facilities, whereby the original tenure **exceeds one year.**

31911 Extension to /receipt from Non-resident

31912 Repayment of other loans facilities to/by Non-resident

31913 Prepayment of other loans facilities to/by Non-resident

Other short-term loan facilities, whereby the original tenure is **one year or less**

31921 Extension to /receipt from Non-resident

31922 Repayment of other loans facilities to/by Non-resident

31923 Prepayment of other loans facilities to/by Non-resident

3. Real Estates

Purchase/sale of real estate in Malaysia, including the buying and selling of lands for commercial/residential purposes.

39111 Purchase/sale of real estate in Malaysia (commercial)

39112 Purchase/sale of real estate in Malaysia (residential)

39121 Purchase/sale of real estate abroad (commercial)

39122 Purchase/sale of real estate abroad (residential)

PORTFOLIO INVESTMENT

1. Equity Securities

Corporate Stocks and Shares

Purchase/sale of listed and unlisted equity shares, unit trusts units, Transferable Subscription Right (TSR) and any rights issue or option in respect of such rights. Also include participating preference shares.

36110 Issued by residents in domestic capital market.

36120 Issued by residents in international markets.

36130 Issued by Non-residents in international markets.

36140 Issued by Non-residents in domestic capital market.

2. Debt Securities

Bonds and Notes

Purchase/sale of private debt securities, bonds, debentures, notes and any similar debt instruments with original tenure of **more than one year**.

36210 Issued by residents in domestic capital market.

36220 Issued by residents in international markets.

36230 Issued by Non-residents in international markets.

36240 Issued by Non-residents in domestic capital market.

Money Market Instruments

Purchase/sale of money market or negotiable instruments with original tenure of **more than one month and up to one year**. Includes treasury bills, commercial and finance papers, banker's acceptances and negotiable instruments of deposits.

36310 Issued by residents in domestic capital market.

36320 Issued by residents in international markets.

36330 Issued by Non-residents in international markets.

36340 Issued by Non-residents in domestic capital market.

Government Securities

Debt securities issued by governments and government-related agencies with **original tenure of more than one year**.

36410 Purchase/sale of Malaysian Government securities.

36420 Purchase/sale of Foreign Government securities.

FINANCIAL DERIVATIVES

Covers financial instruments linked to either specific financial instruments or indicators or to particular commodities that may be purchased or sold at a future date.

37100 Swaps

Refers to a contractual agreement involving two parties agreeing to exchange, over time and according to predetermined rules, streams of payment on the same amount of indebtedness.

37200 Forwards

Refers to agreement whereby the counterparties agree to exchange, on a specified date, a specified quantity of an underlying item (real or financial) at an agreed-upon contract price (the strike price).

37300 Futures

Refers to a contractual agreement between a buyer and seller to take/deliver a standard quantity and quality of an underlying instrument or commodity at an agreed price on a specified date.

37400 Options

Refers to a contract, which gives the holder the right, without obligation, to purchase or sell certain quantity of an underlying asset at a stipulated price on or before a specified date.

37900 Other derivatives

Includes warrants and other derivatives.

33000 Employee stock options

OTHER INVESTMENT

1. Deposits

39210 Placement/withdrawal of deposits of residents with/from financial institutions abroad.

39220 Placement/withdrawal of deposits of residents with/from offshore financial institutions in Labuan.

34000 Subscriptions/ Contributions to/ Reimbursement from International Organisations
Subscriptions/ Contributions to/ reimbursement from International Institutions such as IBRD, ADB, IDB, BIS, etc, other than IMF.

2. Credit Facilities (Non-related, Relationship is tagged as '2')

Term loan

Refer to credit facility granted for a fixed period and with repayments based on agreed schedule. To be classified under long term or short term.

Long-term Term Loans, whereby the original tenure **exceeds one year**

31111 Extension/receipt (drawdown) of long-term term loan to/from Non-resident

31112 Repayment of principal to/by Non-resident on long-term term loan

31113 Prepayment of principal to/by Non-resident on long-term term loan

Short-term Term Loan, whereby the original tenure is **one year or less**

31121 Extension/receipt (drawdown) of short-term term loan to/from Non-resident

31122 Repayment of principal to/by Non-resident on short-term term loan

31123 Prepayment of principal to/by Non-resident on short-term term loan

Non-participating redeemable/non-redeemable preference shares

Refers to preference shares, which entitle the holder to a fixed rate of dividend but do not provide for participation in the distribution of the residual value upon dissolution of an incorporated enterprise. To be classified as a long-term facility.

31311 Issuance

Payment to/receipt from Non-resident arising from residents' subscription to/issuance of the non-participating redeemable/non-redeemable preference shares.

31312 Redemption

Payments to/receipt from Non-resident upon redemption date of the non-participating redeemable/non-redeemable preference shares.

Financial lease

Refers to an agreement under which a lessee contracts to pay a sum of money (to be classified as repayment/prepayment) to the lessor for the use of the asset for most or all of its expected economic life. The lessee is deemed to be owner of the asset being financed, and assumed the rights, risk, rewards, and responsibilities of ownership. To be regarded as long-term facility.

31411 Financial lease extension to/receipt from Non-residents

31412 Repayment of financial lease to/receipt from Non-residents

31413 Prepayment of financial lease to/receipt from Non-residents

Revolving credit/overdraft facilities

Revolving credit is a commitment by a bank to lend a specified amount to a customer under predefined terms and it is automatically renewed for the same amount over a given period. An overdraft is an advance/facility granted by a bank under the current account, whereby the customer is authorized to draw on the account up to an approved limit. These facilities are to be **classified as short-term facilities**.

31511 Credit facilities extension to/receipt from Non-resident

31512 Repayment of credit facilities to/by Non-resident

31513 Prepayment of credit facilities to/by Non-resident

Other loan facilities

Refer to all other credit facilities which are not classified above, example, inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities. **To be classified under long term or short term.**

Other long-term loan facilities, whereby the original tenure **exceeds one year.**

31911 Extension to /receipt from Non-resident

31912 Repayment of other loans facilities to/by Non-resident

31913 Prepayment of other loans facilities to/by Non-resident

Other short-term loan facilities, whereby the original tenure is **one year or less**

31921 Extension to /receipt from Non-resident

31922 Repayment of other loans facilities to/by Non-resident

31923 Prepayment of other loans facilities to/by Non-resident

OTHERS

(For use by the Bank only)

40000 Allocation of Special Drawing Rights.

50000 IMF Resources.

Official Reserves (For use by the Bank only)

61000 Special drawing rights.

62000 IMF reserve position.

63000 Gold and foreign exchange.

Appendix 1(d) Administrative Codes

Code	Description	Definition	Applicability	
			E	F
Transactions between Resident vis-à-vis Non-resident				
71100	Small transactions between Residents and Non-residents	Small transactions between Residents and Non-residents, covering payments and receipts of goods, services, income, capital and financial transactions, of below RM10,001.00.	✓	✓
71200	Money market transactions between Resident FIs and Non-resident FIs	Buying or selling of money market or negotiable instruments between Resident financial institutions and Non-resident financial institutions, whereby the original tenure is 31 days and less, irrespective of value of transactions. Includes treasury bills, commercial and finance papers, banker's acceptances, negotiable instruments of deposits, loans and deposits.	✓	✓
71300	Foreign exchange transactions between Resident FIs and Non-resident FIs	Buying or selling of Foreign Currency, whether against Foreign Currency or against Ringgit Malaysia, including currency swaps transactions, of Resident financial institutions with Non-resident financial institutions, irrespective of value of transactions.	✓	✓
71400	Foreign exchange transactions between Residents and Non-resident FIs or between Resident FIs and Non-residents	Buying or selling of Foreign Currency, whether against Foreign Currency or against Ringgit Malaysia, including currency swaps transactions between Residents and Non-resident FIs or between Resident FIs and Non-residents irrespective of value of transactions.	✓	✓
Transactions between Resident vis-à-vis Resident				
72100	Money market transactions between Resident FIs	Buying or selling of money market or negotiable instruments between 2 Resident financial institutions, irrespective of value of transactions. Includes treasury bills, commercial and finance papers, banker's acceptances and negotiable instruments of deposits.		✓
72200	Interbank transfer between Resident FIs	Transfers of Foreign Currency between 2 Resident financial institutions, including buying/selling of Foreign Currency, whether against Foreign Currency or against Ringgit Malaysia, currency swap transactions, loans and deposits in foreign currency, irrespective of value of transactions.		✓
72300	Statutory deposits with Bank Negara Malaysia in Foreign Currency	Foreign Currency funds placed by financial institutions with BNM in accordance with Section 26(2)(c) of the Central Bank of Malaysia Act, 2009, irrespective of value of transactions. The minimum amount placed is computed by reference to a statutory reserve ratio imposed by BNM and the total eligible liabilities of the reporting institution.		✓

Code	Description	Definition	Applicability	
			E	F
72400	Amount due to Government in Foreign Currency	Various types of Foreign Currency funds (including specific fund schemes), irrespective of value of transactions , received by or borrowed from the Government as loans/financing to the various sectors or for other purposes and a reporting institution is required to repay the funds to the Government on an agreed date or other dates to be specified.		✓
72511	Foreign Currency transactions between different accounts of the same Resident within the same FI	Foreign Currency transactions between 2 different accounts of a same Resident within the same Resident financial institution, of which at least one of the accounts is maintained in foreign currency, irrespective of value of transactions .		✓ (Memorandum Item)
72512	Foreign Currency transactions between different accounts of the same Resident effected between different FIs	Foreign Currency transactions between 2 different accounts of a same Resident effected between different FIs, of which at least one of the accounts is maintained in Foreign Currency, irrespective of value of transactions .		✓
72521	Foreign Currency transactions between 2 different Residents within the same FI	Foreign Currency transactions between two different Residents from accounts maintained with the same financial institution, irrespective of value of transactions .		✓ (Memorandum Item)
72522	Foreign Currency transactions between 2 different Residents effected by different FIs	Foreign Currency transactions between two different Residents from accounts maintained with different financial institutions, irrespective of value of transactions .		✓
72530	Transfers between two overseas accounts of Resident	Transfers between 2 overseas accounts of the same Resident effected through a Resident financial institution, irrespective of value of transactions (Note: to be used only upon consultation with/specific instruction from BNM).		✓
72600	Foreign exchange transactions between Residents and Resident FIs	Buying or selling of Foreign Currency, whether against Foreign Currency or against Ringgit Malaysia, including currency swaps transactions Residents and Resident financial institutions irrespective of value of transactions .		✓
Transactions between Non-resident vis-à-vis Non-resident				
73100	Money market transactions between Non-resident FIs effected by Resident FIs	Buying or selling of money market or negotiable instruments between 2 Non-resident financial institutions effected by Resident financial institutions. Includes treasury bills, commercial and finance papers, banker's acceptances and negotiable instruments of deposits, irrespective of value of transactions .	✓	✓
73200	Foreign exchange transactions between Non-resident FIs effected by Resident FIs	Buying or selling of Foreign Currency whether against Foreign Currency or against Ringgit Malaysia, including currency swap transactions, of Non-resident financial institution with another Non-resident financial	✓	✓

Code	Description	Definition	Applicability	
			E	F
		institution effected by Resident financial institutions, irrespective of value of transactions.		
73310	Abroad transactions between Non-residents effected by Resident FIs	Funds from abroad for the credit of Non-resident account (in Ringgit Malaysia and Foreign Currency) in Malaysia or the debit such accounts for remittances abroad, irrespective of value of transactions.	✓	✓
73320	Transactions between Non-residents within Malaysia	Transactions (both Ringgit Malaysia and Foreign Currency) conducted between Non-residents in Malaysia, irrespective of value of transactions.	✓	✓
Other Administrative				
74100	Cancellation of demand drafts, mail/telegraphic transfers	Transactions which have already been recorded on Form P/R or the bulk registers but which have not been cleared and are subsequently repurchased and cancelled.	✓	✓
74200	Variance	Difference due to rounding of amounts to the nearest unit of currency transacted.	✓	✓
74300	Redesignation	Redesignation of Resident accounts to Non-resident accounts and vice versa arising from the change in resident status or due to wrong designation of accounts.	✓	✓ (Memorandum Item)
74500	Adjustment	For use by the Bank only.	✓	✓