

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 and 16712). For the reporting of Statements BP/BR, RE to utilise the broad category classification for goods (09001) and merchanting trade (16711/16712).

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) Cork-wood 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;

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- (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, dresses 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) Optical goods, watches and clocks and other manufactured articles thereof.

09000 Commodities and miscellaneous transactions, not classified elsewhere

Merchandise consisting of the following:

- (a) Miscellaneous transactions n.c.e consisting of postal packages;

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- (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.

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.

Merchanting Trade (New Purpose Code revised on 1 July 2019)

16711 Merchanting trade in Malaysia

Payments by Residents to Non-residents for purchases of goods/Receipts by Residents from Non-residents for sales of goods within Malaysia, without crossing the national frontier.

16712 Merchanting trade in Abroad

Payment to/receipts from Non-residents abroad in settlement of goods acquired from, and relinquished again, to another Non-resident abroad without crossing the national frontier.

Note: This items has been reclassified from "Services" to "Goods".

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

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.

Repair and Maintenance Services

12500 **Repair and maintenance 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.

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 that 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 that 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 that 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**

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11220 **Passenger fare by sea**

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

Airport and Port Services

12110 **Airport services**

Payments to or receipts from Non-resident for services relating to cargo handling, storage and warehousing charges, pilotage, navigational aid and towage, air traffic control, cleaning of transport equipment in airports and airport landing facilities which are not included in freight services. Inclusive of associated agents' fees such as freight forwarding or brokerage services.

12120 **Port services**

Payments to or receipts from Non-resident for services relating to stevedoring and cargo handling, storage and warehousing charges, harbour dues and fees, anchorage and berthing facilities, tug boat services, pilotage, navigational aid and towage, cleaning of transport equipment at ports which are not included in freight services. Inclusive of associated agents' fees such as freight forwarding or brokerage services.

12130 **Other terminal facilities**

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.

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.

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).

12400 **Fees for salvage operations**

Payments to/receipts from Non-resident for services provided at terminal facilities for coaches, trucks or other mode of transport not classified elsewhere which are not included in freight services. Inclusive of associated agents' fees such as freight forwarding or brokerage services.

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 holidays, participation in sports and other recreational and cultural activities, visits with friends and relatives, etc.

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.

Construction Services

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

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(exclude imports and exports of goods) and including repair and maintenance plant, building, road, fencing and drainage.

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.

and External Position Information**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.

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).

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.

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.).

and External Position Information**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 hard wares.

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, poetical 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.

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.

16720 Sharing of administrative expenses

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

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 include the development of operating systems that represent technological advances and commercial research related to electronics, pharmaceuticals and biotechnology. It also include 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 includes 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. Include also 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.

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16772 Accounting services

Covers charges for services relating to accounting, auditing, book keeping 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.

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.

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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.

Government Services, nie

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.**

PRIMARY INCOME

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).

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 and negotiable instruments of deposits (NIDs).
- 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.

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.

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

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, gratuity**

Contributions for pension funds and gratuity between resident/Non-resident government as one party and resident/Non-resident employees as the other party.

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- 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 Malaysia Government. Includes taxes on interest and dividends, taxes on financial transactions such as taxes on issue, purchase and sales of securities. Exclude taxes on rent and ownership of land, and inheritance taxes.
- 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.

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. Exclude taxes on rent and ownership of land, inheritance taxes and taxes imposed or paid by Malaysia government (refer current transfer for Government Sector).
- 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 Malaysia 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

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.

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.

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.

FINANCIAL ACCOUNT

Direct Investment

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

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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.

35140 Equity investment other than mergers and acquisitions

Equity investment 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 owned by foreign/domestic owners of such businesses 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)

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

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

33000 Employee stock options

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

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.

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.

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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 counter-parties 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 Others derivatives

Includes warrants and other derivatives.

OTHER INVESTMENT

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.

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.

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31513 Prepayment of credit facilities to/by Non-resident

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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

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OTHERS

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40000 Allocation of Special Drawing Rights.

50000 IMF Resources.

Official Reserves

61000 Special drawing rights.

62000 IMF reserve position.

63000 Gold and foreign exchange.