

Purpose Code	Purpose Code Description* (Transaction Type drop-down list)	Current Commercial Reference Validation Requirements
00000	00000-Food and live animals	No validation
01000	01000-Beverages and tobacco	No validation
02000	02000-Crude materials,inedible,exc	No validation
03000	03000-Minerals fuels,lubricants&rel	No validation
04000	04000-Animal&vegetable oils,fats&wa	No validation
05000	05000-Chemicals&related products,no	No validation
06000	06000-Manufactured goods	No validation
07000	07000-Machinery and transport equip	No validation
07100	07100-Power lines, pipelines and un	No validation
08000	08000-Miscellaneous manufactured ar	No validation
09000	09000-Commodities&transactions, not	No validation
09100	09100-Refunds relating to goods transacti	No validation
09700	09700-Non-monetary gold	No validation
10010	10010-Goods for processing (manufac	No validation
11110	11110-Freight by air	No validation
11120	11120-Freight by sea	No validation
11130	11130-Freight by other modes of tra	No validation
11210	11210-Passenger fare by air	No validation
11220	11220-Passenger fare by sea	No validation
11230	11230-Passenger fare by other modes	No validation
12110	12110-Airport services	No validation
12120	12120-Port services	No validation
12130	12130-Other terminal facilities	No validation
12140	12140-Postal and courier services	No validation
12210	12210-Charter of aircraft	No validation
12220	12220-Charter of ships and vessels	No validation
12230	12230-Charter of other modes of tra	No validation
12310	12310-Rentals/operational leases-ai	No validation
12320	12320-Rentals/operational leases-sh	No validation
12330	12330-Rentals/operational leases-ot	No validation
12400	12400-Fees for Salvage Operations	No validation
12500	12500-Repair&Maintenance of Aircraf	No validation
13110	13110-Gds/Svs purchase by traveller	No validation
13210	13210-Gds/Svs purchase by business	No validation
13220	13220-Gds/Svs purch - s/term worker	No validation
13300	13300-Travel for pilgrimage&religio	No validation
13400	13400-Travel for medical treatment	No validation
13500	13500-Education	No validation
14110	14110-Direct investment income	No validation
14120	14120-Portfolio investment income	No validation
14140	14140-Investment income attributabl	No validation
14210	14210-Int to/fr related NR company	No validation
14220	14220-Int to/fr non-related NR comp	No validation
14230	14230-Int to/fr NR on depo and NIDs	No validation
14240	14240-Int to/fr NR-bonds and notes	No validation
14250	14250-Int to/fr NR-MM and fin deriv	No validation
14260	14260-Int to/fr NR on Cash pool	No validation

14310	14310-Wages and salaries in cash	No validation
14320	14320-Wages and salaries in kind/be	No validation
14330	14330-Employer's social contributio	No validation
14410	14410-Taxes on products and product	No validation
14420	14420-Subsidies on products and pro	No validation
14430	14430-Rental on natural resources	No validation
15100	15100-MY government offices abroad&	No validation
15200	15200-International organizations	No validation
15300	15300-Trade missions	No validation
15400	15400-Commission&other charges rela	No validation
15500	15500-BNM minting of coins¬es	No validation
16100	16100-Telecommunication services	No validation
16210	16210-Constr and install svcs in MY	No validation
16220	16220-Constr and install svcs abroad	No validation
16311	16311-Premium on high risk insuranc	No validation
16312	16312-Premium on oth gen. insurance	No validation
16313	16313-Premium on life insurance	No validation
16314	16314-Premiums on reinsurance	No validation
16315	16315-Premium on insurance on goods	No validation
16321	16321-Claims on high risk insurance	No validation
16322	16322-Claims on oth gen. insurance	No validation
16323	16323-Claims on life insurance	No validation
16324	16324-Claims pd/rec on reinsurance	No validation
16325	16325-Claims on insurance on goods	No validation
16332	16332-Auxiliary Insurance Services	No validation
16410	16410-Explicitly-charged financial	No validation
16420	16420-Margin on buy/sell fin Instru	No validation
16430	16430-Charges on asset mgmt service	No validation
16440	16440-Fin intermed svcs chgs (FISIM)	No validation
16510	16510-Computer services	No validation
16520	16520-Information services	No validation
16610	16610-Charges - intellec prop right	No validation
16620	16620-License-repro/dist intel prop	No validation
16711	16711-Merchanting trade in Malaysia	No validation
16712	16712-Merchanting trade Abroad	No validation
16720	16720-Sharing of administrative exp	No validation
16730	16730-Research and development	No validation
16740	16740-Architectural, engineering& o	No validation
16750	16750-Agricultural, mining & onsite	No validation
16760	16760- Adv/research/public opinion	No validation
16771	16771-Legal services	No validation
16772	16772-Accounting services	No validation
16773	16773-Management consulting service	No validation
16780	16780-Rental svcs dwell build machi	No validation
16791	16791-Trade-related services	No validation
16792	16792-Waste treatment services	No validation
16793	16793-Other business services	No validation
16810	16810-Audio-visual and artistic rel	No validation
16820	16820-Health services	No validation

16830	16830-Education services	No validation
16840	16840-Heritage and recreational ser	No validation
16850	16850-Other personal services	No validation
16910	16910-Refunds relating to services	No validation
17010	17010-Inter-company settlement for	No validation
17020	17020-Trf by Comp to/fr own Curr Ac	No validation
21110	21110-Grant/aid/donate/unclaim mone	No validation
21120	21120-Pension, gratuity	No validation
21131	21131-Taxes on income, wealth and o	No validation
21132	21132-Fines and penalties (govt sec	No validation
21133	21133-Social contributions and bene	No validation
21140	21140-Compensation and pledging	No validation
21210	21210-Grants and gifts	No validation
21220	21220-Workers' remittances	No validation
21230	21230-Legacies, compensations and p	No validation
21241	21241-Taxes on income, wealth and o	No validation
21242	21242-Fines and penalties (private	No validation
21245	21245-Net premiums on non-life insu	No validation
21246	21246-Nonlife insurance claim/calls	No validation
22130	22130-Oth Capital transfers by Gov	No validation
22220	22220-Migrant transfer	No validation
22230	22230-Oth Capital trf by Non-Gov	No validation
23000	23000-Acq/disp non-prod/Fin asset	No validation
31111	31111-Extn/receipt of LTL to/frm NR	Category A - Investment Abroad
31112	31112-Repayment of principal on LTL	Category B - External Borrowing
31113	31113-Prepayment principal on LTL	Category B - External Borrowing
31121	31121-Extn/receipt of STL to/frm NR	Category A - Investment Abroad
31122	31122-Repayment of principal on STL	Category B - External Borrowing
31123	31123-Prepayment principal on STL	Category B - External Borrowing
31311	31311-Issuance - Preference share	Category A - Investment Abroad
31312	31312-Redemption - Preference share	No validation
31411	31411-Fin lease ext to/recv from NR	Category A - Investment Abroad
31412	31412-Repay fin lease to/recv fr NR	Category B - External Borrowing
31413	31413-Prepay fin lease to/rec fr NR	Category B - External Borrowing
31511	31511-Crdt facility ext to/rec fr NR	Category A - Investment Abroad
31512	31512-Repay crdt facility to/by NR	Category B - External Borrowing
31513	31513-Prepay crdt facility to/by NR	Category B - External Borrowing
31611	31611-Extn to/rec of CashPool fr NR	Category A - Investment Abroad
31612	31612-Repay of CashPool to/by NR	Category B - External Borrowing
31613	31613-Prepay of CashPool to/by NR	Category B - External Borrowing
31621	31621-Extn to/rec of CashPool fr NR	Category A - Investment Abroad
31622	31622-Repay of CashPool to/by NR	Category B - External Borrowing
31623	31623-Prepay of CashPool to/by NR	Category B - External Borrowing
31911	31911-Extn oth LTL to/receipt fr NR	Category A - Investment Abroad
31912	31912-Repaymnt other loans to/by NR	Category B - External Borrowing
31913	31913-Prepaymnt oth loans to/by NR	Category B - External Borrowing
31921	31921-Extn oth STL to/receipt fr NR	Category A - Investment Abroad
31922	31922-Repaymnt oth loans to/by NR	Category B - External Borrowing
31923	31923-Prepaymnt oth loans to/by NR	Category B - External Borrowing

33000	33000-Employee stock options	Category A - Investment Abroad
34000	34000-Subscriptions/ Contributions	No validation
35130	35130-Mergers and acquisitions	Category A - Investment Abroad
35140	35140-Equity investment other than	Category A - Investment Abroad
35200	35200-Liquidation of Investment	No validation
35300	35300-Head Office Acc in Branches	Category A - Investment Abroad
36110	36110-Corp share R issued in M'sia	Category A - Investment Abroad
36120	36120-Corp Shares R issued overseas	Category A - Investment Abroad
36130	36130-Corp shares NR issued oversea	Category A - Investment Abroad
36140	36140-Corp share NR issued in M'sia	Category A - Investment Abroad
36210	36210-Bond & Note R issued in M'sia	No validation
36220	36220-Bond & Note R issued overseas	No validation
36230	36230-Bond & Note NR issued oversea	Category A - Investment Abroad
36240	36240-Bond & Note NR issued in Msia	Category A - Investment Abroad
36310	36310-MM Instru R issued in M'sia	Category A - Investment Abroad
36320	36320-MM Instru R issued overseas	Category A - Investment Abroad
36330	36330-MM Instru NR issued overseas	Category A - Investment Abroad
36340	36340-MM Instru NR issued in M'sia	Category A - Investment Abroad
36410	36410-Purchase/sale of MGS	Category A - Investment Abroad
36420	36420-Purch/sale of Foreign Gov Sec	Category A - Investment Abroad
37100	37100-Swaps	No validation
37200	37200-Forwards	No validation
37300	37300-Futures	No validation
37400	37400-Options	No validation
37900	37900-Others derivatives	No validation
39111	39111-Purchase/sale of commercial r	No validation
39112	39112-purchase/sale of residential	No validation
39121	39121-Purchase/sale of commercial r	Category A - Investment Abroad
39122	39122-Purchase/sale of residential	Category A - Investment Abroad
39210	39210-Plcmt/wit depo of R abroad	Category A - Investment Abroad
39220	39220-Plcmt/wit depo of R in Labuan	Category A - Investment Abroad

For Category A - Investment abroad related declaration:

Declaration Code Word	Description
DOMBORR	Declared with domestic borrowing
NODOMBORR	Declared without domestic borrowing
NOT APPLICABLE	Not applicable

For Category B - External Borrowing related declaration:

Declaration Code Word	Description
AMTGR100M	Amount greater than MYR100mio
AMTLESS100M	Amount less than MYR100mio
NOT APPLICABLE	Not applicable

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. Merchanting trade

16711 Merchanting trade in Malaysia

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

16712 Merchanting trade abroad

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

Note: This item has been reclassified from "Services" to "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**

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.

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/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.

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 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.

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 provided 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 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/financial derivatives.
- 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 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)**

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.