

Payment Purpose Codes

No.	Purpose Code	Purpose Description	Purpose Description
GOODS			
Merchandise Trade			
1	00000	Food and live animals	<ul style="list-style-type: none"> • Live animals, meat, meat preparations, birds' eggs, and dairy products; • Fish, crustaceans and mollusks; • Vegetables and fruits; and • 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
2	01000	Beverages and tobacco	Beverages and tobacco
3	02000	Crude materials, inedible, except fuels	<ul style="list-style-type: none"> • Crude rubber (natural, synthetic and reclaimed) and rubber products; • Cork-wood and wood products e.g. wood, saw logs, veneer logs, sawn timber, and wooden railway sleepers; • Textiles; • Metalliferous ores and metal scrap; and • 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.
4	03000	Mineral fuels, lubricants and related materials	<ul style="list-style-type: none"> • Refined petroleum and other related petroleum products; • Crude petroleum; • Natural gas and related manufactures; • Electric current, coal, coke and briquettes; and • Other minerals, fuel and lubricants.
5	04000	Animal and vegetable oils, fat and waxes	<ul style="list-style-type: none"> • Animal or vegetable oils and fats e.g. soya bean oil, groundnut oil, corn oil (crude, refined or fractionated) and coconut oil; • Crude and refined palm oil; • Palm kernel oil; and • Other animal and vegetable oils, fats and waxes.
6	05000	Chemicals and related products, not classified elsewhere	<ul style="list-style-type: none"> • Industrial chemicals (including organic and inorganic); • Dyeing, tanning and colouring materials; • Medicinal and pharmaceutical products; • Essential oils, resinoids and perfume materials; toilet, polishing and cleansing preparations; • Plastics in primary and non-primary forms; and • Other chemicals (including manufactured fertilizers).
7	06000	Manufactured goods	<ul style="list-style-type: none"> • Rubber manufactures; • Textile yarn, fabrics, made-up articles, and related products; • Iron and steel; • Non-ferrous metals and tin; • Other metal manufactured goods; • Leather, leather manufactures, dresses furskins, cork and wood manufactures (excluding furniture) • Paper, paperboard, article of paper pulp, paper or paperboard; • Other non-metallic mineral manufactures; and • Other manufactured goods.

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8	07000	Machinery, non-customised packaged software and transport equipment	<ul style="list-style-type: none"> • Power generating machinery and equipment; • Non-customised packaged software; • Specialised machinery and general industrial machinery and equipment i.e. commercial on-the-shelf software and application e.g. Microsoft Office Suites; • Office machines, EDP Equipment, metalworking machinery and machine parts; • Computers and related parts and components; • Other office machines and equipment; • Telecommunications, sound recording and reproducing apparatus and equipment; • Video and audio recordings on physical media i.e. disks and other devices; • Electrical machinery, apparatus, appliances and parts thereof; • Integrated circuits; • Memory Chips (including flash memories); • Other semiconductors, cathode thermionic valves and tubes, photocells, etc.; and • 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.
9	07100	Power lines, pipelines and undersea communication cables	<ul style="list-style-type: none"> • Power lines • Pipelines • Undersea communication cables.
10	08000	Miscellaneous manufactured articles	<ul style="list-style-type: none"> • Furniture and parts thereof; • Articles of apparel and clothing accessories, bags and footwear; • Professional, scientific, photographic and optical instruments and apparatus, watches and clocks; • Military and defence equipment; • Other manufactured articles, including prefabricated building materials, sanitary ware, plumbing, heating and lighting fixtures and fittings; and • Books and other manufactured articles and musical instruments thereof.
11	09000	Commodities and miscellaneous transactions not classified elsewhere	<ul style="list-style-type: none"> • Miscellaneous transactions n.c.e consisting of postal packages; • Special transactions and commodities e.g. water supply, personal and household effects; • Trade samples, returned goods, ship and aircraft spares, unissued banknotes, securities and coins except gold coins; and • Bunkers and stores e.g. fuels, provisions, stores and supplies procured in airports/ports by aircraft, ships and other vessels.
12	09001	Goods (Broad Classification)	<p>(For use in Statements BP/BR only)</p> <ul style="list-style-type: none"> • Food and live animals; • Beverages and tobacco; • Crude materials, inedible, except fuels; • Mineral fuels, lubricants and related materials; • Animal and vegetable oils, fats and waxes; • Chemicals and related products, not classified elsewhere; • Manufactured goods; • Machinery, non-customised packaged software and transport equipment; • Power lines, pipelines and undersea communication cables; • Miscellaneous manufactured articles; • Commodities and miscellaneous transactions, not classified elsewhere; • Refunds relating to goods transactions; and • Non-monetary gold.

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No.	Purpose Code	Purpose Description	Purpose Description
13	09100	Refunds relating to goods transactions	<ul style="list-style-type: none"> • Refund of Goods occurring in a different year i.e. original transaction occurred in year 1. Refund occurred in year 2. • 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.
14	16711	Merchanting trade in Malaysia	Purchases/sales of goods within Malaysia, without crossing the national frontier.
15	16712	Merchanting trade abroad	Settlement of goods acquired from abroad, and relinquished again to another Non-resident abroad, without crossing the national frontier.
Non-monetary Gold			
16	09700	Non-monetary gold	<ul style="list-style-type: none"> • Gold in the form of bullion e.g. coins, ingots or bars with purity of at least 995 parts per thousands; and • Gold powder and gold in other unwrought or semi manufactured forms. <p>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.</p>
SERVICES			
Manufacturing Services			
17	10010	Manufacturing services on physical inputs that owned by others (goods for processing)	<ul style="list-style-type: none"> • 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. • Include oil refining, liquefaction of natural gas, assembly of clothing and assembly of electronics. • Excludes prefabricated construction and labelling, and packing incidental to transport.
Maintenance and Repair Services			
18	12500	Maintenance and repair of aircraft, ships and other transport equipment	<ul style="list-style-type: none"> • Maintenance and repair work by residents on goods that are owned by nonresidents (and vice versa). The repairs may be performed at the site of the repairer or elsewhere. • Include repairs and maintenance on ships, aircraft, and other transport equipment. • Exclude cleaning of transport equipment, construction maintenance and repairs, and maintenance and repairs of computers.
Transportation Services			
19	11110	Freight by air	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.
20	11120	Freight by sea	<ul style="list-style-type: none"> • 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).

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No.	Purpose Code	Purpose Description	Purpose Description
21	11130	Freight by other modes of transportation	<ul style="list-style-type: none"> • 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.
22	11210	Passenger fare by air	<ul style="list-style-type: none"> • Fares and other expenditure relating to international carriage of passengers by air.
23	11220	Passenger fare by sea	<ul style="list-style-type: none"> • Fares and other expenditure relating to international carriage of passengers by sea.
24	11230	Passenger fare by other modes of transportation	<ul style="list-style-type: none"> • Fares and other expenditure relating to international carriage of passengers by road, railways or other mode of transport not identified elsewhere.
25	12110	Airport services	<ul style="list-style-type: none"> • 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. • Associated agents' fees such as freight forwarding or brokerage services.
26	12120	Port services	<ul style="list-style-type: none"> • 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. • Associated agents' fees such as freight forwarding or brokerage services
27	12130	Other terminal facilities	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.
28	12210	Charter of aircraft (with crew)	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.
29	12220	Charter of ships and vessels (with crew)	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.
30	12230	Charter of other modes of transport (with crew)	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.
31	12140	Postal and courier services	<ul style="list-style-type: none"> • Services of pickup, transport and delivery of letters, newspapers, periodicals, brochures, other printed matter, parcels and packages. • 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).

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No.	Purpose Code	Purpose Description	Purpose Description
32	12400	Fees for salvage operations	<ul style="list-style-type: none">• 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.

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No.	Purpose Code	Purpose Description	Purpose Description
Travel Services (excludes passenger fares)			
33	13110	Goods and services purchased by travellers	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.
34	13300	Travel for pilgrimage and religious observances	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.
35	13400	Travel for medical treatment	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
36	13500	Education-related	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.
37	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.
38	13220	Goods and services purchased by short term workers	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			
39	16210	Construction and installation services in malaysia	<ul style="list-style-type: none"> • 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.
40	16220	Construction and installation services abroad	<ul style="list-style-type: none"> • 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.
Insurance/Takaful and Pension Services			
41	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.
42	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.
43	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.

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No.	Purpose Code	Purpose Description	Purpose Description
44	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.
45	16315	Premium paid/received on insurance/takaful on goods in the process of being exported/imported.	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.
46	16321	Claims settlements on high risk insurance/takaful relating to fire, marine, aviation, etc.	Actual settlement on high risk insurance/takaful.
47	16322	Claims settlements on other general insurance/takaful	Actual settlement on other general insurance/takaful.
48	16323	Claims settlements on life insurance/takaful	Actual claims/benefits paid to beneficiaries on life insurance/takaful.
49	16324	Claims paid/received on reinsurance/retakaful	Actual claims paid on reinsurance/retakaful.
50	16325	Claims paid/received on insurance/takaful on goods	Actual claims paid on the insured imported/exported goods.
51	16332	Auxiliary insurance services	<ul style="list-style-type: none"> 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.
Financial Services			
52	16410	Explicitly-charged financial services	<ul style="list-style-type: none"> Covers 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.
53	16420	Explicit margins on buying and selling of financial instruments	Covers 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.
54	16430	Explicitly-charged asset management services	Covers 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.
55	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 Services			
56	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.

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No.	Purpose Code	Purpose Description	Purpose Description
57	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			
58	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).
59	16510	Computer services	<ul style="list-style-type: none"> • 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 • Sales and purchases of originals and ownership rights for software systems and applications. • 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 hardwares.
60	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.
Other Business Services			
61	12310	Rentals/operating leasing of aircraft (without crew)	Payments to/receipt from Non-resident for operational leases or rental of aircraft (without crews).
62	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).
63	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).
64	16780	Rentals/operating leasing of dwellings, other buildings and machinery	<ul style="list-style-type: none"> • 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.
65	16720	Sharing of administrative expenses	Payments to/receipt from Non-resident head offices and branches arising from the sharing of administrative and operating expenses.

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66	16730	Research and development services	<ul style="list-style-type: none"> 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 including the development of operating systems that represent technological advances and commercial research related to electronics, pharmaceuticals and biotechnology. Include other product development that may give rise to patents. Include outright sales of the results of research and development (such as patents, copyrights and sale of information about industrial processes). Exclude amounts payable for use of proprietary rights arising from research and development (reported under 'charges for use of intellectual property').
67	16740	Architectural, engineering, and other technical services	<ul style="list-style-type: none"> 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.
68	16750	Agricultural, mining, and on-site processing	<ul style="list-style-type: none"> Include repair and maintenance on manufacturing machinery and electrical item. 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
69	16791	Trade-related services	<ul style="list-style-type: none"> Covers charges and commissions on goods and service transactions payable to merchants, commodity brokers, dealers, auctioneers and commission agents. Include the auctioneer's fee or agent's commission on sales of ships, aircraft and other goods
70	16792	Waste treatment services	<ul style="list-style-type: none"> 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.
71	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.
72	16760	Advertising, market research and public opinion polling services	<ul style="list-style-type: none"> 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.

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73	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.
74	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, <u>business tax planning and consulting, and preparation of tax documents.</u>
75	16773	Management consulting services	<ul style="list-style-type: none"> • 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. • Requires supporting documents to provide more details of the transaction
Personal, Cultural and Recreational Services			
76	16810	Audio-visual and artistic related services	<ul style="list-style-type: none"> • 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.
77	16820	Health services	<ul style="list-style-type: none"> • 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.
78	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, <u>among others, who supply services directly in host economies.</u>
79	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).
80	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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Government Services, nie			
81	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.
82	15200	International organisations	Cover transactions between Malaysian Government offices and international organisations
83	15300	Trade missions	Covers transactions associated with trade missions.
84	15400	Commission & other charges relating to loan obligations of the Malaysian government	Commission and other charges relating to loan obligations of the Malaysian Government.
85	15500	BNM minting of coins and printing of notes	-
Other Services Transactions N.C.E.			
86	16900	Other services transactions nie	(to be used upon consultation with the Bank)
87	16910	Refunds relating to services transactions	Refund of Services transaction occurring in a different year i.e. original transaction occurred in year 1. Refund occurred in year 2
PRIMARY INCOME			
88	14110	Direct investment income	<ul style="list-style-type: none"> 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. Related company
89	14120	Portfolio investment income	<ul style="list-style-type: none"> Dividends received from/paid to Non-residents arising from holdings of equity shares and other forms of participation in the equity of enterprises. Non-related company
90	14130	Retained earnings (note: applicable to eal only)	-
91	14140	Investment income attributable to Non-resident policyholders in insurance, pension schemes, and standardised guarantees	<ul style="list-style-type: none"> Investment income earned on the assets invested to meet insurance companies' provision liabilities is attributable to insurance policyholders (premium supplements); Investment income attributable to beneficiaries of pension schemes and is repaid
92	14210	Interest paid to/ received from related Non-resident company relating to loan obligations, including non- participating preference shares and financial	-
93	14220	Interest paid to/ received from Non-related non- resident company relating to loan obligations, including non-participating preference shares and	-
94	14230	Interest paid to/ received from Non-residents on deposits and negotiable instruments of deposits (NIDS)	-
95	14240	Interest paid to/received from Non-residents on investment in bonds and notes	-

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96	14250	Interest paid to/received from Non-residents on money market instruments	-
97	14260	Interest paid to/received from Non-residents on Cash Pooling arrangement.	-
98	14310	Wages and salaries in cash	<ul style="list-style-type: none"> Amount 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).
99	14320	Wages and salaries in kind/benefits attributable to employees	<ul style="list-style-type: none"> 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).
100	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.
101	14410	Taxes on products and productions	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.
102	14420	Subsidies on products and	cross-border payments/receipts of subsidies on products and productions.
103	14430	Rental on natural resources	<ul style="list-style-type: none"> 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). Include government charges on usage on land designated for embassies or military bases
SPECIAL TRANSACTIONS			
104	17010	Inter-company settlement for offsetting payables against receivables	<ul style="list-style-type: none"> Applicable for company that submits monthly Overseas Account Report to the Bank Negara Related company
105	17020	Transfer by a company to/from its own current account overseas	Applicable for company that submits monthly Overseas Account Report to the Bank Negara
106	17030	Bilateral trade transactions	For use by the Bank only

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No.	Purpose Code	Purpose Description	Purpose Description
107	17040	Transfer of funds between overseas accounts of same resident company	Applicable for monthly Overseas Account report
108	17050	Transfer of funds between banking institutions' nostro accounts on behalf of specific	Only upon instruction from the Bank Negara
109	17060	Transfer of funds between overseas accounts maintained by different resident companies	Applicable for monthly Overseas Account report
110	17070	Transfer by a Resident (excludes bank) to/from current account overseas of another resident company	-
111	17080	Settlement between remittance services providers (RSPS) with resident financial institutions	Applicable for company that submits monthly Settlement RSP Report to the Bank Negara
SECONDARY INCOME			
Government Sector			(Financial Corporation, Nonfinancial Corporations, Households and NPISHS)
112	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).
113	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.
114	21131	Taxes on income, wealth and other taxable assets (government sector)	Payments or receipts of taxes levied on income earned by nonresidents 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. <u>Exclude taxes on rent and ownership of land, and inheritance taxes.</u>
115	21132	Fines and penalties (government sector)	Payments or receipts of fines and penalties imposed by/to nonresidents by courts of law to Malaysia Government.
116	21133	Social contributions and benefits (government sector)	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.
117	21140	Compensation and pledging	Compensation arising from court awards and default contract; pledging of security deposits and performance/tender bonds.
Private Sector			(Covers Malaysian Government's Receipt from/Payment to Non-resident)
118	21210	Grants and gifts	Gifts and dowries to individuals and contributions, donations or grants to non-profit organisations.
119	21220	Worker's Remittances	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).

Payment Purpose Codes

No.	Purpose Code	Purpose Description	Purpose Description
120	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.
121	21241	Taxes on income, wealth and other taxable assets (private sector)	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.
122	21242	Fines and penalties (private sector)	Receipts of fines and penalties imposed by/to Non-residents by courts of law. Excludes fines and penalties imposed or paid by the Malaysian government (refer current transfer for Government Sector).
123	21245	Net premiums on nonlife insurance and standardised guarantees	Net premiums on non-life insurance and standardised guarantees.
124	21246	Non-life insurance claims and calls under standardised guarantees	Non-life insurance claims and calls under standardised guarantees.
CAPITAL ACCOUNT			
125	22110	Debt forgiveness (government sector)	Government creditor entity formally agrees to forgive all or part of the obligations of the debtor entity. (For use by the Bank only).
126	22130	Other capital transfers (government sector)	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 includes inheritance taxes, death duties, gift taxes, and compensation payments by government to Non-residents for damages to capital assets or serious injuries.
127	22210	Debt forgiveness (private sector)	Non-government creditor entity formally agrees to forgive all or part of the obligations of the debtor entity. (For use by the Bank only).
128	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.
129	22230	Other capital transfers (private sector)	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 includes inheritance taxes, death duties, gift taxes, and compensation payments by non-government entities to Non-residents for damages to capital
130	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			
Equity Capital			
131	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

Payment Purpose Codes

No.	Purpose Code	Purpose Description	Purpose Description
132	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. <u>Also includes equity investment for the establishment of a new entity.</u>
133	35200	Liquidation of investment	Refers to the payment/receipt of funds arising from the sale of businesses owned <u>by foreign/domestic owners of such businesses in Malaysia/abroad.</u>
134	35300	Head office accounts in branches	Capital provided to /received by branches from head office with no repayment obligation.
135	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			
Long-term Term Loans			
136	31111	Extension to/receipt (drawdown) of long-term loan from Non-resident	<ul style="list-style-type: none"> Kindly confirm whether the loan facility given exceeds one year with fixed period and the repayments is based on agreed schedule. Kindly indicate relationship between entities.
137	31112	Repayment of principal to/by Non-resident on long- term	<ul style="list-style-type: none"> Kindly confirm whether the loan facility given exceeds one year with fixed period and the repayments is based on agreed schedule. Kindly indicate relationship between entities.
138	31113	Prepayment of principal to/by Non-resident on long-term	<ul style="list-style-type: none"> Kindly confirm whether the loan facility given exceeds one year with fixed period and the repayments is based on agreed schedule. Kindly indicate relationship between entities. Applicable if early/advanced payment that comes with benefits like waive of interest or any incentive of paying the loan early.
Short-term Term Loans			
139	31121	Extension to/receipt (drawdown) of short-term loan from Non-resident	<ul style="list-style-type: none"> Kindly confirm whether the loan facility given is one year or less with fixed period and the repayments is based on agreed schedule. Kindly indicate relationship between entities.
140	31122	Repayment of principal to/by Non-resident on short-term	<ul style="list-style-type: none"> Kindly confirm whether the loan facility given is one year or less with fixed period and the repayments is based on agreed schedule. Kindly indicate relationship between entities.
141	31123	Prepayment of principal to/by Non-resident on short-term	<ul style="list-style-type: none"> Kindly confirm whether the loan facility given is one year or less with fixed period and the repayments is based on agreed schedule. Kindly indicate relationship between entities. Applicable if early/advanced payment that comes with benefits like waive of interest or any incentive of paying the loan early.
Non-Participating Redeemable/Non-Redeemable			
142	31311	Issuance	Payment to/receipt from Non-resident arising from residents' subscription <u>to/issuance of the non-participating redeemable/non-redeemable preference</u>
143	31312	Redemption	Payments to/receipt from Non-resident upon redemption date of the <u>non-participating redeemable/non-redeemable preference shares.</u>
Financial Lease			
144	31411	Financial lease extension to/receipt from Non-resident	-
145	31412	Repayment of financial lease to/receipt from Non-residents	-

Payment Purpose Codes

No.	Purpose Code	Purpose Description	Purpose Description
146	31413	Prepayment of financial lease to/receipt from Non-residents	-
Revolving Credit/Overdraft Facilities			
147	31511	Credit facilities extension to/receipt from Non-resident	Original tenure is one year or less
148	31512	Repayment of credit facilities to/by Non-resident	Original tenure is one year or less
149	31513	Prepayment of credit facilities to/by Non-resident	Original tenure is one year or less • Applicable if early/advanced payment that comes with benefits like waive of interest or any incentive of paying the loan early.
Long-term cash pooling			
150	31611	Extension/receipt of cash pooling from	Original tenure exceeds one year
151	31612	Repayment of cash pooling to/by Non-	Original tenure exceeds one year
152	31613	Prepayment of cash pooling to/by Non-resident	Original tenure exceeds one year • Applicable if early/advanced payment that comes with benefits like waive of interest or any incentive of paying the loan early.
Short-term cash pooling			
153	31621	Extension/receipt of cash pooling from	Original tenure is one year or less
154	31622	Repayment of cash pooling to/by Non-	Original tenure is one year or less
155	31623	Prepayment of cash pooling to/by Non-resident	Original tenure is one year or less • Applicable if early/advanced payment that comes with benefits like waive of interest or any incentive of paying the loan early.
Other Long-term Loan Facilities			
156	31911	Extension to/receipt from Non-resident	• Inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities. • Original tenure exceed one year
157	31912	Repayment of Other Loans Facilities to/by Non-resident	• Inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities. • Original tenure exceed one year
158	31913	Prepayment of Other Loans Facilities to/by Non-resident	• Inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities. • Original tenure exceed one year • Applicable if early/advanced payment that comes with benefits like waive of interest or any incentive of paying the loan early.
Other Short-term Loan Facilities			
159	31921	Extension to/receipt from Non-resident	• Inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities. • Original tenure is one year or less

Payment Purpose Codes

No.	Purpose Code	Purpose Description	Purpose Description
160	31922	Repayment of other loans facilities to/by Non-resident	<ul style="list-style-type: none"> • Inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities. • Original tenure is one year or less
161	31923	Prepayment of other loans facilities to/by Non- resident	<ul style="list-style-type: none"> • Inter-company loans and advances with no fixed repayment period, repurchase agreement, domestic/foreign trade bills purchased, factoring, trust receipts and other trade facilities. • Original tenure is one year or less • Applicable if early/advanced payment that comes with benefits like waive of interest or any incentive of paying the loan early.
Real Estates			
162	39111	Purchase/sale of real estate in Malaysia (Commercial)	-
163	39112	Purchase/sale of real estate in Malaysia (Residential)	-
164	39121	Purchase/sale of real estate in Malaysia (Commercial)	-
165	39122	Purchase/sale of real estate in Malaysia (Residential)	-
Corporate Stocks and Shares			
166	36110	Issued by Residents in domestic capital market	<ul style="list-style-type: none"> • 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. • Include participating preference shares.

Payment Purpose Codes

No.	Purpose Code	Purpose Description	Purpose Description
167	36120	Issued by Residents in international markets	<ul style="list-style-type: none"> • 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. • Include participating preference shares.
168	36130	Issued by Non-residents in international capital markets	<ul style="list-style-type: none"> • 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. • Include participating preference shares.
169	36140	Issued by Non-residents in domestic capital market	<ul style="list-style-type: none"> • 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. • Include participating preference shares.
Bonds and Notes			
170	36210	Issued by Residents in domestic capital market	<ul style="list-style-type: none"> • Purchase/sale of private debt securities, bonds, debentures, notes and any similar debt instruments. • Original tenure of more than one year.
171	36220	Issued by Residents in international markets	<ul style="list-style-type: none"> • Purchase/sale of private debt securities, bonds, debentures, notes and any similar debt instruments. • Original tenure of more than one year.
172	36230	Issued by Non-residents in international capital markets	<ul style="list-style-type: none"> • Purchase/sale of private debt securities, bonds, debentures, notes and any similar debt instruments. • Original tenure of more than one year.
173	36240	Issued by Non-residents in domestic capital market	<ul style="list-style-type: none"> • Purchase/sale of private debt securities, bonds, debentures, notes and any similar debt instruments. • Original tenure of more than one year.
Money Market Instruments			
174	36310	Issued by Residents in domestic capital market	<ul style="list-style-type: none"> • Purchase/sale of money market or negotiable instruments • Include treasury bills, commercial and finance papers, banker's acceptances and negotiable instruments of deposits. • Original tenure of more than one month and up to one year.
175	36320	Issued by Residents in international markets	<ul style="list-style-type: none"> • Purchase/sale of money market or negotiable instruments • Include treasury bills, commercial and finance papers, banker's acceptances and negotiable instruments of deposits. • Original tenure of more than one month and up to one year.
176	36330	Issued by Non-residents in international capital markets	<ul style="list-style-type: none"> • Purchase/sale of money market or negotiable instruments • Include treasury bills, commercial and finance papers, banker's acceptances and negotiable instruments of deposits. • Original tenure of more than one month and up to one year.
177	36340	Issued by Non-Residents in domestic capital market	<ul style="list-style-type: none"> • Purchase/sale of money market or negotiable instruments • Include treasury bills, commercial and finance papers, banker's acceptances and negotiable instruments of deposits. • Original tenure of more than one month and up to one year.
Government Securities			
178	36410	Purchase/sale of Malaysian government securities	<ul style="list-style-type: none"> • Debt securities issued by governments and government-related agencies. • Original tenure of more than one year.
179	36420	Purchase/sale of foreign government securities	<ul style="list-style-type: none"> • Debt securities issued by governments and government-related agencies. • Original tenure of more than one year.
Financial Derivatives			
180	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.

Payment Purpose Codes

No.	Purpose Code	Purpose Description	Purpose Description
181	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).
182	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.
183	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.
184	37900	Other Derivatives	Includes warrants and other derivatives.
185	33000	Employee stock options	-
Deposits			
186	39210	Placement/withdrawal of deposits of Residents with/from financial institutions abroad	-
187	39220	Placement/withdrawal of deposits of Residents with/from offshore financial institutions in Labuan	-
188	34000	Subscriptions/contributions to/reimbursement from International Organizations	Subscriptions/ Contributions to/ Reimbursement from International Organisations Subscriptions/ Contributions to/ reimbursement from International Institutions such as IBRD, ADB, IDB, BIS, etc, other than IMF.
OTHERS			
189	40000	Allocation of special drawing rights	-
190	50000	IMF resources	-
OFFICIAL RESERVES			
191	61000	Special drawing rights	-
192	62000	IMF reserve position	-
193	63000	Gold and foreign exchange	-
Administrative Codes			
194	71100	Small transactions between Residents and Non-residents	Small transactions between Residents and Non-residents, covering payments and receipts of goods and services, income, capital and financial transactions, of below RM10,001.00.
195	72511	Foreign Currency transactions to own account within Mizuho Bank	-
196	72512	Foreign Currency transactions to own account effected by different Financial Institution in Malaysia	-
197	72521	Foreign Currency transactions between 2 different Residents within Mizuho Bank	-
198	72522	Foreign Currency transactions between 2 different Residents effected by different Financial Institution in Malaysia	-