



Appendix IV: Purpose of Payment Codes (IDR)

LIST OF PURPOSE CODES FOR RECEIPT PURPOSES IN INDONESIA

DESCRIPTION	TRANSACTION CODE
MERCHANDISE TRANSACTIONS	
01. Exports/Imports	1011
a. Exports, f.o.b. Shipment of merchandise out of Indonesia	
b. Refunds - export/import Refunds on returned imported merchandise	1013
d. Prepayments - export/import Prepayments for merchandise to be exported	1014
02. Bunkers and Stores	1015
Transactions in merchandise in bunkers and other stores for transportation (such as aircraft and marine vessels), e.g., fuel, provisions, and supplies (such as navigational charts, food and beverages).	
03. Other merchandise transactions	1099
Merchandise transactions other than exports and imports (such as domestic trade, trade with an overseas country or trade between overseas countries) and other than for bunkers and stores.	
SERVICES TRANSACTIONS	
01. Merchandise processing services	1016
Services pertaining to processing of merchandise to be returned to the country of origin.	
02. Service for repair of goods	1017
Repair/maintenance services for movable goods, such as marine vessels, aircraft, drilling rigs and similar items.	
03. Transportation services (other than transportation insurance)	
Repair/maintenance services for movable goods, such as marine vessels, aircraft, drilling rigs and similar items.	
a. Passenger transportation	1021
b. Freight to/from other countries	1022
Transportation by air, sea or other means (such as overland and pipeline).	
c. Freight other than for export/import	1024
Freight services in Indonesia, in an overseas country or between overseas countries.	
d. Transportation support services Transportation services provided at ports, airports and other transport terminals, comprising towing, cargo handling, navigation assistance, transportation maintenance services, warehousing, packaging services, commissions for passenger and freight agents, and other services pertaining to transportation.	1025
04. Travel	1030
All expenditures incurred for business and non business travel, such as for accommodation and purchase of food/beverages during travel. Does not include expenditures for transportation from/into the territory of Indonesia	



DESCRIPTION	TRANSACTION CODE
<p>05. Education and Training All transactions for training/education (schools, seminars, courses, and so on), such as course registration fees, accommodation, and purchase of food and beverages pertaining to education and training.</p>	1040
<p>06. Post and telecommunication services Postal and courier services (such as PO box rental and collection/dispatch of letters, packages, newspapers/magazines, brochures and parcels), and telecommunications services (such as telephone, facsimile, broadcasting, and satellite services).</p>	1050
<p>07. Construction services Construction and installation of buildings, offices, factories, and so on.</p>	1060
<p>08. Insurance services Services for all insurance activities (including commissions for insurance/ reinsurance agents in respect of insurance transactions), including: a. receipt/recognition of claim receivables or equivalent: 1) Life insurance 2) Non life insurance</p>	1071 1072
<p>09. Financial services Payment of fees, commissions for brokerage and other services pertaining to financial institutions, such as payment of fees and commissions for activities pertaining to letters of credit, bank loan facilities, stock brokerage, underwriting, leasing, foreign currency trading, derivative and custodian transactions. Does not include services to insurance companies.</p>	1080
<p>10. Computer and information services Services transactions pertaining to computer data and information (news), such as design and/or implementation of software, data processing, maintenance/repair of computers and peripherals (not including sale/purchase of computer hardware and peripherals), news agency/newspaper or magazine subscription services, photographs, feature articles, and so on.</p>	1090
<p>11. Royalties and licenses Fees for use of trademarks, franchises, patents, copyrights, and so on.</p>	1100
<p>12. Operational leasing and leasing of land and buildings a. Operational leasing Lease without option of purchase for movable goods, such as marine vessels, aircraft, oil drilling equipment (rigs), and containers. b. Leasing of land and buildings Lease of land, office space, apartments, houses, and so on.</p>	1111 1112
<p>13. Technical, professional, and miscellaneous business services Mining, agricultural, forestry, and similar services Architectural, engineering, and similar services Research and development services Legal, accounting, audit, taxation, business, public relations, and management consultancy services Advertising and market research services, including sale and purchase of advertising space, exhibitions, product promotion, and polling Administration and operational services, such as building cleaning, translation, security and investigation, and personnel services.</p>	1120



DESCRIPTION	TRANSACTION CODE
<p>14. Services in art, culture, and recreation Services related to audiovisual production (such as production of motion picture films and videos, radio and television programs, music recordings, theater or circus performances, including use of distribution rights, and fees received by actors, directors and producers) and services related to activities in museums, libraries, archives, and other sports and recreational and cultural activities.</p>	1130
<p>15. Government and international organization services Receipts from/payments to foreign governments/embassies/consulates/ attaches and international organizations (such as the UN, World Bank, IMF, ADB, and IDB).</p>	1140
<p>16. Other service transactions All service transactions other than mentioned above.</p>	1199
UNREQUITED/NOT RETURNED TRANSFERS	
<p>01. Taxes, penalties, and fines Payments/receipts in respect of taxes or tax refunds, penalties/fines, subsidies, fishing/hunting/logging permits, work permits for foreign nationals, club/organization membership fees, and similar activities for which direct compensation is not provided.</p>	1161
<p>02. Grants, prizes and similar transfers Grants/donations (including but not limited to those for humanitarian and religious purposes), government social security schemes, scholarships, prizes, and similar activities for which direct compensation is not provided.</p>	1162
INCOME	
<p>01. Compensation of employees Salaries, wages, and allowances paid to/received by employees, including social security, insurance and pension fund payments made by employers on behalf of employees.</p>	1163
<p>02. Investment income a. Dividend and distributed profits</p>	1170
<p>b. Interest on:</p>	
1) securities issued by non-residents (such as promissory notes, commercial paper, and bonds)	1181
2) current accounts and deposits	1182
3) borrowings/loans (including financial leasing).	1183
c. Other investment income	1189
CAPITAL/FINANCIAL TRANSACTIONS	
<p>01. Sale and purchase of non-produced, non-financial assets - intangible Sale/purchase of transferable patents, copyrights, lease rights, trademarks, franchises, licenses, and contracts. Does not include fees for use of these assets.</p>	1191
<p>02. Sale and purchase of non-produced, non-financial assets - tangible Sale/purchase of land, buildings, unprocessed subsoil assets (such as minerals), and so on.</p>	1192



DESCRIPTION	TRANSACTION CODE
<p>03. Direct investment</p> <p>a. Equity participation Receipts from equity participation</p> <p>b. Divestiture of equity participation Receipts from divestiture of equity participation</p> <p>c. Reinvested earnings</p>	<p>1201</p> <p>1202</p> <p>1203</p>
<p>04. Securities transactions</p> <p>a. Securities issued by non-residents:</p> <p> 1) Shares</p> <p> 2) Other securities, with maturities of:</p> <p> • more than one year (based on original maturity)</p> <p> • up to one year (based on original maturity)</p> <p>b. Securities issued by residents:</p> <p> 1) Shares</p> <p> 2) Other securities with maturity of more than one year (based on original maturity), issued by:</p> <p> • Monetary authority</p> <p> • Central or regional government (such as Government bonds)</p> <p> • Banks (such as bank bonds and medium term notes)</p> <p> • Non bank financial institutions and non financial institution companies (such as bonds issued by financing companies and domestic private companies)</p> <p> 3) Other securities with maturity of up to one year (based on original maturity), issued by:</p> <p> • Monetary authority (such as Bank Indonesia Certificates)</p> <p> • Central and regional government</p> <p> • Banks (such as promissory notes and banker's acceptances)</p> <p> • Non bank financial institutions and non financial institution companies (such as commercial papers issued by domestic private companies)</p>	<p>1206</p> <p>1207</p> <p>1208</p> <p>1209</p> <p>1209</p> <p>1210</p> <p>1211</p> <p>1212</p> <p>1213</p> <p>1214</p> <p>1215</p> <p>1216</p> <p>1217</p>
<p>05. Loan transactions</p> <p>a. Provision/drawing of loans with maturity of:</p> <p> 1) up to one year (including sale or purchase of financial claims/factoring)</p> <p> 2) more than one year</p> <p>b. Repayment of loans with maturity of:</p> <p> 1) up to one year</p> <p> 2) more than one year</p> <p>c. Financial leasing Leasing based on leasing contract with option to purchase.</p>	<p>1221</p> <p>1222</p> <p>1231</p> <p>1232</p> <p>1233</p>
<p>06. Payments/receipts between overseas bank accounts of the reporting Company</p> <p>a. Receipts in favor of OCI of reporting Company</p> <p> 1) addition to OCA against other OCA of the reporting Company</p> <p> 2) addition to OCA against deposit held by reporting Company (savings deposit, time deposit, etc.).</p> <p>b. Cash withdrawal/deposit against/in favor of OCA.</p>	<p>1255</p> <p>1256</p> <p>1259</p>



DESCRIPTION	TRANSACTION CODE
<p>07. Foreign currency trading on money market</p> <p>a. Spot transactions (including direct exchange of foreign currencies with foreign currency traders or other parties):</p> <p>1) foreign currency against rupiah 2) foreign currency against foreign currency</p> <p>b. Forward transactions:</p> <p>1) foreign currency against rupiah 2) foreign currency against foreign currency</p> <p>c. Derivative transactions Receipts/payments for settlement of derivative transactions (net settlement payments), including receipts/payments of premiums and variation/non repayable margins for purposes of forward transactions, options, and so on. Does not include fees and commissions paid to agents such as banks, brokers, or dealers.</p> <p>1) Forward transactions or equivalent (such as swaps and futures). 2) Option transactions or equivalent.</p>	<p>1261 1262 1263 1264 1265 1266</p>
<p>08. Other capital/financial transactions All capital/financial transactions other than mentioned above.</p>	1299
OTHERS	
<p>01. Payments/receipts below USD1,000 threshold All receipts/payments affecting OCAs and ICAs of less than USD1,000 per transaction.</p>	1000
<p>02. Settlement of Inter Company/Inter Office Account (ICA) balances from/to overseas banks All receipts/payments affecting overseas current accounts of the reporting Company for settlement of ICA balances (net settlement payments), originating from or paid into overseas banks/NBFIs.</p>	1129
<p>03. Excess receipts/payments (refunds) and excess recognition of accounts payable/receivable All receipts/payments arising from refunds of excess receipts/payments and excess recognition of accounts payable/receivable other than for exports/imports</p>	1139