



May 2026

## Appendix XV: Purpose of Payment Codes (ZAR)

Transaction adjustments	Code	Sub Code	Description
	100	00	Adjustments / Reversals / Refunds applicable to merchandise
Imports: Advance payments (not in terms of import undertaking)	Code	Sub Code	Description
	101	01	Import advance payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal, iron ore and goods imported via the South African Post Office)
	101	02	Import advance payment – capital goods
	101	03	Import advance payment – gold
	101	04	Import advance payment – platinum
	101	05	Import advance payment – crude oil
	101	06	Import advance payment – refined petroleum products
	101	07	Import advance payment – diamonds
	101	08	Import advance payment – steel
	101	09	Import advance payment – coal
	101	10	Import advance payment – iron ore
	101	11	Import advance payment - goods imported via the South African Post Office

Imports: Advance payments (in terms of import undertaking)	Code	Sub Code	Description
	102	01	Import advance payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal and iron ore)
	102	02	Import advance payment – capital goods
	102	03	Import advance payment – gold
	102	04	Import advance payment – platinum
	102	05	Import advance payment - crude oil
	102	06	Import advance payment – refined petroleum products
	102	07	Import advance payment - diamonds
	102	08	Import advance payment – steel
	102	09	Import advance payment – coal
	102	10	Import advance payment – iron ore
	102	11	Import advance payment - goods imported via the South African Post Office
Imports: (excluding advance payments and not in terms of import undertaking)	Code	Sub Code	Description
	103	01	Import payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal, iron ore and goods imported via the South African Post Office)
	103	02	Import payment – capital goods
	103	03	Import payment – gold
	103	04	Import payment – platinum
	103	05	Import payment – crude oil
	103	06	Import payment – refined petroleum products
	103	07	Import payment – diamonds

	103	08	Import payment – steel
	103	09	Import payment – coal
	103	10	Import payment – iron ore
	103	11	Import payment - goods imported via the South African Post Office
Imports: (excluding advance payments but in terms of import undertaking)	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	104	01	Import payment (excluding capital goods, gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal, iron ore and goods imported via the South African Post Office)
	104	02	Import payment – capital goods
	104	03	Import payment - gold
	104	04	Import payment - platinum
	104	05	Import payment– crude oil
	104	06	Import payment– refined petroleum products
	104	07	Import payment - diamonds
	104	08	Import payment– steel
	104	09	Import payment– coal
	104	10	Import payment– iron ore
	104	11	Import payment - goods imported via the South African Post Office
Imports: Other	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	105	00	Consumables acquired in port
	106	00	Repayment of trade finance for imports
	107	00	Import payments where the Customs value of the shipment is less than R500

108	00	Import payments where goods were declared as part of passenger baggage and no MRN is available
109	01	Payments for goods purchased from non-residents in cases where no physical import will take place, excluding gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal and iron ore as well as merchanting transactions
109	02	Payments for gold purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	03	Payments for platinum purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	04	Payments for crude oil purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	05	Payments for refined petroleum products purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	06	Payments for diamonds purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	07	Payments for steel purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	08	Payments for coal purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	09	Payments for iron ore purchased from non-residents in cases where no physical import will take place, excluding merchanting transactions
109	10	Not allocated
110	00	Merchanting transactions
111	00	Not allocated
112	00	Not allocated

Transaction adjustments	Code	Sub Code	Description
	200	00	Adjustments / Reversals / Refunds applicable to intellectual property and service related items
Charges for the use of intellectual property	Code	Sub Code	Description
	201	00	Rights obtained for licences to reproduce and/or distribute
	202	00	Rights obtained for using patents and inventions (licensing)
	203	00	Rights obtained for using patterns and designs (including industrial processes)
	204	00	Rights obtained for using copyrights
	205	00	Rights obtained for using franchises and trademarks
Acquisition of intellectual property (excluding computer related and audio-visual)	Code	Sub Code	Description
	210	00	Acquisition of patents and inventions
	211	00	Acquisition of patterns and designs (including industrial processes)
	212	00	Acquisition of copyrights
	213	00	Acquisition of franchises and trademarks
Research and development	Code	Sub Code	Description
	220	00	Payments for research and development services
	221	00	Funding for research and development
Audio-visual and related items	Code	Sub Code	Description
	225	00	Acquisition of original manuscripts, sound recordings and films
	226	00	Payment relating to the production of motion pictures, radio and television programs and musical recordings

Computer software and related items	Code	Sub Code	Description
	230	00	The outright purchasing of ownership rights of software
	231	00	Computer-related services including maintenance, repair and consultancy
	232	00	Commercial purchases of customised software and related licences to use
	233	00	Commercial purchases of non-customised software on physical media with periodic licence to use
	234	00	Commercial purchases of non-customised software provided on physical media with right to perpetual (ongoing) use
	235	00	Commercial purchases of non-customised software downloaded or electronically acquired with periodic licence
	236	00	Commercial purchases of non-customised software downloaded or electronically acquired with single payment
Technical related services	Code	Sub Code	Description
	240	01	Fees for processing - processing done on materials (excluding gold, platinum, crude oil, refined petroleum products, diamonds, steel, coal and iron ore)
	240	02	Fees for processing - processing done on gold
	240	03	Fees for processing - processing done on platinum
	240	04	Fees for processing - processing done on crude oil
	240	05	Fees for processing - processing done on refined petroleum products
	240	06	Fees for processing - processing done on diamonds
	240	07	Fees for processing - processing done on steel
	240	08	Fees for processing - processing done on coal
	240	09	Fees for processing - processing done on iron ore
	241	00	Repairs and maintenance on machinery and equipment

	242	00	Architectural, engineering and other technical services
	243	00	Agricultural, mining, waste treatment and depollution services
Travel services for non-residents	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	250	00	Travel services for non-residents - business travel
	251	00	Travel services for non-residents - holiday travel
	252	00	Not allocated
Travel services for residents	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	255	00	Travel services for residents - business travel
	256	00	Travel services for residents - holiday travel
Travel services in respect of third parties	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	260	00	Payment for travel services in respect of third parties - business travel
	261	00	Payment for travel services in respect of third parties - holiday travel
Telecommunication and information services	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	265	00	Payment for telecommunication services
	266	00	Payment for information services including data, news related and news agency fees
Transportation services	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	270	01	Payment for passenger services - road
	270	02	Payment for passenger services - rail
	270	03	Payment for passenger services - sea
	270	04	Payment for passenger services – air

	271	01	Payment for freight services – road
	271	02	Payment for freight services – rail
	271	03	Payment for freight services – sea
	271	04	Payment for freight services – air
	272	01	Payment for other transport services – road
	272	02	Payment for other transport services – rail
	272	03	Payment for other transport services – sea
	272	04	Payment for other transport services – air
	273	01	Payment for postal and courier services – road
	273	02	Payment for postal and courier services – rail
	273	03	Payment for postal and courier services – sea
	273	04	Payment for postal and courier services – air
Financial services obtained	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	275	00	Commission and fees
	276	00	Financial service fees charged for advice provided
Construction services	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	280	00	Payment for construction services
Government services	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	281	00	Payment for government services
	282	00	Diplomatic transfers
Study related services	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	285	00	Tuition fees

Other business services obtained	Code	Sub Code	Description
	287	00	Payment for legal services
	288	00	Payment for accounting services
	289	00	Payment for management consulting services
	290	00	Payment for public relation services
	291	00	Payment for advertising and market research services
	292	00	Payment for managerial services
	293	00	Payment for medical and dental services
	294	00	Payment for educational services
	295	00	Operational leasing
	296	00	Payment for cultural and recreational services
	297	00	Payment for other business services not included elsewhere
	298	00	Not allocated
	299	00	Not allocated
Transaction adjustments	Code	Sub Code	Description
	300	00	Adjustments/Reversals/Refunds related to income and yields on financial assets
Income payments	Code	Sub Code	Description
	301	00	Dividends
	302	00	Branch profits
	303	00	Compensation paid by a resident to a resident employee temporarily abroad (excluding remittances)
	304	00	Compensation paid by a resident to a non-resident employee (excluding remittances)

	305	00	Compensation paid by a resident to a migrant worker employee (excluding remittances)
	306	00	Compensation paid by a resident to a foreign national contract worker employee (excluding remittances)
	307	00	Commission or brokerage
	308	00	Rental
	309	01	Not allocated
	309	02	Not allocated
	309	03	Not allocated
	309	04	Interest paid to a non-resident in respect of shareholders loans
	309	05	Interest paid to a non-resident in respect of third party loans
	309	06	Interest paid to a non-resident in respect of trade finance loans
	309	07	Interest paid to a non-resident in respect of a bond
	309	08	Interest paid not in respect of loans
	312	01	Fee in respect of inward listed securities derivatives individual
	312	02	Fee in respect of inward listed securities derivatives corporate
	312	03	Fee in respect of inward listed securities derivatives bank
	312	04	Fee in respect of inward listed securities derivatives institution
Transaction adjustments	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	400	00	Adjustments / Reversals / Refunds related to transfers of a current nature
Current payments	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	401	00	Gifts
	402	00	Annual contributions

	403	00	Contributions in respect of social security schemes
	404	00	Contributions in respect of foreign charitable, religious and cultural (excluding research and development)
	405	00	Other donations / aid to a foreign Government (excluding research and development)
	406	00	Other donations / aid to a foreign private sector (excluding research and development)
	407	00	Pensions
	408	00	Annuities (pension related)
	409	00	Inheritances
	410	00	Alimony
	411	01	Tax - Income tax
	411	02	Tax - VAT refunds
	411	03	Tax – Other
	412	00	Insurance premiums (non life/short term)
	413	00	Insurance claims (non life/short term)
	414	00	Insurance premiums (life)
	415	00	Insurance claims (life)
	416	00	Migrant worker remittances (excluding compensation)
	417	00	Foreign national contract worker remittances (excluding compensation)
	418	00	Not allocated
	419	00	Not allocated
Transaction adjustments	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	500	00	Adjustments / Reversals / Refunds related to capital transfers and emigrants

Capital transfers relating to government / corporate entities (excluding loans)	Code	Sub Code	Description
	501	00	Donations by SA Government for fixed assets
	502	00	Donations by corporate entities for fixed assets
	503	00	Disinvestment of property by a non-resident corporate entity
	504	00	Investment into property by a resident corporate entity
Capital transfers by non-resident individuals	Code	Sub Code	Description
	510	01	Disinvestment of property by a non-resident individual
	510	02	Disinvestment by a non-resident individual - other
Investment not related to the investment allowance	Code	Sub Code	Description
	511	01	Investment by a resident individual not related to the investment allowance – Shares
	511	02	Investment by a resident individual not related to the investment allowance – Bonds
	511	03	Investment by a resident individual not related to the investment allowance - Money market instruments
	511	04	Investment by a resident individual not related to the investment allowance – Deposits with a foreign bank
	511	05	Investment by a resident individual not related to the investment allowance – Mutual funds / collective investment schemes
	511	06	Investment by a resident individual not related to the investment allowance – Property
	511	07	Investment by a resident individual not related to the investment allowance – Other
	511	08	Not allocated
Investment in terms of investment allowance	Code	Sub Code	Description

	512	01	Foreign investment by a resident individual in respect of the investment allowance - Shares
	512	02	Foreign investment by a resident individual in respect of the investment allowance – Bonds
	512	03	Foreign investment by a resident individual in respect of the investment allowance – Money market instruments
	512	04	Foreign investment by a resident individual in respect of the investment allowance – Deposits with a foreign bank
	512	05	Foreign investment by a resident individual in respect of the investment allowance – Mutual funds / collective investment schemes
	512	06	Foreign investment by a resident individual in respect of the investment allowance – Property
	512	07	Foreign investment by a resident individual in respect of the investment allowance – Other
	512	08	Not allocated
	513	00	Investment by a resident individual originating from a local source into an account conducted in foreign currency held at an Authorised Dealer in South Africa
Investment from a resident Foreign Currency account	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	514	01	Not allocated
	514	02	Not allocated
	514	03	Not allocated
	514	04	Not allocated
	514	05	Not allocated
	514	06	Not allocated
	514	07	Not allocated
	514	08	Not allocated

Re-transfer of capital repatriated	Code	Sub Code	Description
	515	01	Not allocated
	515	02	Not allocated
	515	03	Not allocated
	515	04	Not allocated
	515	05	Not allocated
	515	06	Not allocated
	515	07	Not allocated
	515	08	Not allocated
	516	00	Not allocated
	517	00	Not allocated
Emigrants	Code	Sub Code	Description
	530	01	Emigration foreign capital allowance – fixed property
	530	02	Emigration foreign capital allowance – listed investments
	530	03	Emigration foreign capital allowance – unlisted investments
	530	04	Emigration foreign capital allowance – insurance policies
	530	05	Emigration foreign capital allowance – cash
	530	06	Emigration foreign capital allowance – debtors
	530	07	Emigration foreign capital allowance – capital distribution from trusts
	530	08	Emigration foreign capital allowance – other assets
	531	00	Not allocated
	532	00	Not allocated

Transaction adjustments	Code	Sub Code	Description
	600	00	Adjustments / Reversals / Refunds related to financial investments/disinvestments and prudential investments
Disinvestment by a non-resident	Code	Sub Code	Description
	601	01	Listed shares - sale proceeds paid to a non-resident
	601	02	Non-listed shares - sale proceeds paid to a non-resident
	602	00	Disinvestment of money market instruments by a non-resident
	603	01	Disinvestment of listed bonds by a non-resident (excluding loans)
	603	02	Disinvestment of non-listed bonds by a non-resident (excluding loans)
	604	00	Not allocated
Investment by a resident corporate entity	Code	Sub Code	Description
	605	01	Investment into shares by a resident entity - Agriculture, hunting, forestry and fishing
	605	02	Investment into shares by a resident entity - Mining, quarrying and exploration
	605	03	Investment into shares by a resident entity - Manufacturing
	605	04	Investment into shares by a resident entity - Electricity, gas and water supply
	605	05	Investment into shares by a resident entity - Construction
	605	06	Investment into shares by a resident entity - Wholesale, retail, repairs, hotel and restaurants
	605	07	Investment into shares by a resident entity - Transport and communication
	605	08	Investment into shares by a resident entity - Financial services

	605	09	Investment into shares by a resident entity - Community, social and personal services
	605	10	Not allocated
Inward listed investments	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	610	01	Inward listed securities equity individual
	610	02	Inward listed securities equity corporate
	610	03	Inward listed securities equity bank
	610	04	Inward listed securities equity institution
	611	01	Inward listed securities debt individual
	611	02	Inward listed securities debt corporate
	611	03	Inward listed securities debt bank
	611	04	Inward listed securities debt institution
	612	01	Inward listed securities derivatives individual
	612	02	Inward listed securities derivatives corporate
	612	03	Inward listed securities derivatives bank
	612	04	Inward listed securities derivatives institution
	613	01	Not allocated
	613	02	Not allocated
	613	03	Not allocated
	613	04	Not allocated
Prudential investments (institutional investors and banks)	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	615	01	Investment by resident institutional investor – Asset Manager

	615	02	Investment by resident institutional investor – Collective Investment Scheme
	615	03	Investment by resident institutional investor - Retirement Fund
	615	04	Investment by resident institutional investor - Life Linked
	615	05	Investment by resident institutional investor - Life Non Linked
	616	00	Bank prudential investment
	617	00	Not allocated
	618	00	Not allocated
Transaction adjustments	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	700		Adjustments / Reversals / Refunds related to derivatives
Derivatives (excluding inward listed)	<b>Code</b>	<b>Sub Code</b>	<b>Description</b>
	701	01	Options – listed
	701	02	Options – unlisted
	702	01	Futures – listed
	702	02	Futures – unlisted
	703	01	Warrants – listed
	703	02	Warrants – unlisted
	704	01	Gold hedging – listed
	704	02	Gold hedging – unlisted
	705	01	Derivative not specified above – listed
	705	02	Derivative not specified above – unlisted
	706	00	Not allocated
	707	00	Not allocated

Transaction adjustments	Code	Sub Code	Description
	800	00	Adjustments / Reversals / Refunds related to loan and miscellaneous payments
Loans repayments by residents	Code	Sub Code	Description
	801	00	Repayment of trade finance drawn down in South Africa
	802	00	Repayment of an international Bond drawn down
	803	00	Repayment by a resident of a loan received from a non-resident shareholder
	804	00	Repayment by a resident of a loan received from a non-resident third party
	805	00	Not allocated
Loans granted to residents temporarily abroad	Code	Sub Code	Description
	810	00	Loan made by a resident to a resident temporarily abroad
Loan granted to non-residents	Code	Sub Code	Description
	815	00	Individual loans to a non-resident
	816	00	Study loan to a non-resident
	817	00	Shareholders loan to a non-resident
	818	00	Third party loan to a non-resident (excluding shareholders)
	819	00	Trade finance to a non-resident
	820	00	Not allocated
Miscellaneous payments	Code	Sub Code	Description
	830	00	Details of payments not classified
	831	00	Rand collections for the credit of vostro accounts

832	00	Not allocated
833	00	Credit/Debit card company settlement as well as money remitter settlements
834	00	Not allocated
835	00	Not allocated
836	00	Not allocated