



# Appendix XXV Purpose of Payment Code (MYR)

## Purpose of Payment Code

Category	Purpose Code	Description
GOODS	00000	<p><b>Food and live animals</b></p> <p>Merchandise consisting of the following:</p> <ol style="list-style-type: none"> <li>1. Live animals, meat, meat preparations, birds' eggs, and dairy products;</li> <li>2. Fish, crustaceans and mollusks;</li> <li>3. Vegetables and fruits; and</li> <li>4. 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.</li> </ol>
GOODS	01000	<p><b>Beverages and tobacco</b></p>
GOODS	02000	<p><b>Crude materials, inedible, except fuels</b> Merchandise consisting of the following:</p> <p>(a) Crude rubber (natural, synthetic and reclaimed) and rubber products; (b) Cork-wood and wood products e.g. wood, saw logs, veneer logs, sawn timber, and wooden railway sleepers;</p> <ol style="list-style-type: none"> <li>3. Textiles;</li> <li>4. Metalliferous ores and metal scrap; and</li> <li>5. 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.</li> </ol>

GOODS	03000	<p><b>Mineral fuels, lubricants and related materials</b> Merchandise consisting of the following:</p> <ol style="list-style-type: none"> <li>1. Refined petroleum and other related petroleum products;</li> <li>2. Crude petroleum;</li> <li>3. Natural gas and related manufactures;</li> <li>4. Electric current, coal, coke and briquettes; and (e) Other minerals, fuel and lubricants.</li> </ol>
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GOODS	04000	<p><b>Animal and vegetable oils, fats and waxes</b> Merchandise consisting of the following:</p> <ol style="list-style-type: none"> <li>1. Animal or vegetable oils and fats e.g. soya bean oil, groundnut oil, corn oil (crude, refined or fractionated) and coconut oil;</li> <li>1. Crude and refined palm oil;</li> <li>2. Palm kernel oil; and</li> <li>3. Other animal and vegetable oils, fats and waxes.</li> </ol>
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GOODS	05000	<p><b>Chemicals and related products, not classified elsewhere</b></p> <p>Merchandise consisting of the following:</p> <ol style="list-style-type: none"> <li>1. Industrial chemicals (including organic and inorganic);</li> <li>2. Dyeing, tanning and colouring materials;</li> <li>3. Medicinal and pharmaceutical products;</li> <li>4. Essential oils, resinoids and perfume materials; toilet, polishing and cleansing preparations;</li> <li>5. Plastics in primary and non-primary forms; and</li> <li>6. Other chemicals (including manufactured fertilizers).</li> </ol>
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Category	Purpose Code	Description
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GOODS	06000	<p><b>Manufactured goods</b></p> <p>Merchandise consisting of the following:</p> <ol style="list-style-type: none"> <li>1. Rubber manufactures;</li> <li>2. Textile yarn, fabrics, made-up articles, and related products; (c) Iron and steel;</li> <li>3. Non-ferrous metals and tin;</li> <li>4. Other metal manufactured goods;</li> <li>5. Leather, leather manufactures, dresses furskins, cork and wood manufactures (excluding furniture)</li> <li>6. Paper, paperboard, article of paper pulp, paper or paperboard; (h) Other non-metallic mineral manufactures; and (i) Other manufactured goods.</li> </ol>
GOODS	07000	<p><b>Machinery, non-customised packaged software and transport equipment</b></p> <p>Merchandise consisting of the following:</p> <ol style="list-style-type: none"> <li>1. Power generating machinery and equipment;</li> <li>2. Non-customised packaged software;</li> <li>3. Specialised machinery and general industrial machinery and equipment i.e. commercial on-the-shelf software and application e.g. Microsoft Office Suites;</li> <li>4. Office machines, EDP Equipment, metalworking machinery and machine parts;</li> <li>5. Computers and related parts and components;</li> <li>6. Other office machines and equipment;</li> <li>7. Telecommunications, sound recording and reproducing apparatus and equipment;</li> <li>8. Video and audio recordings on physical media i.e. disks and other devices;</li> <li>9. Electrical machinery, apparatus, appliances and parts thereof;</li> <li>10. Integrated circuits;</li> <li>11. Memory Chips (including flash memories);</li> <li>12. Other semiconductors, cathode thermionic valves and tubes, photocells, etc.; and</li> <li>13. 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.</li> </ol>
GOODS	07100	<p><b>Power lines, pipelines and undersea communication cables</b> Merchandise consisting of power lines, pipelines and undersea communication cables.</p>

GOODS 08000 **Miscellaneous manufactured articles** Merchandise consisting of the following:

1. Furniture and parts thereof;
2. Articles of apparel and clothing accessories, bags and footwear; (c) Professional, scientific, photographic and optical instruments and apparatus, watches and clocks;
3. Military and defence equipment; and
4. Other manufactured articles, including prefabricated building materials, sanitary ware, plumbing, heating and lighting fixtures and fittings; and
5. Optical goods, watches and clocks and other manufactured articles thereof.

Category	Purpose Code	Description
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GOODS 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;

3. Trade samples, returned goods, ship and aircraft spares, unissued banknotes, securities and coins except gold coins; and
4. Bunkers and stores e.g. fuels, provisions, stores and supplies procured in airports/ports by aircraft, ships and other vessels.

GOODS	09100	<b>Refunds relating to goods transactions</b>  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.
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GOODS 09700 **Non-monetary gold**

Merchandise consisting of the following:

1. Gold in the form of bullion e.g. coins, ingots or bars with purity of at least 995 parts per thousands; and
  2. 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.

GOODS	16711	<p><b>Merchanting trade in Malaysia</b></p> <p>Payments by Residents to Non-residents for purchases of goods/Receipts by Residents from Non-residents for sales of goods within Malaysia, without crossing the national frontier.</p>
GOODS	16712	<p><b>Merchanting trade Abroad</b></p> <p>Payments to/receipts from Non-residents abroad in settlement of goods acquired from, and relinquished again, to another Non-resident abroad without crossing the national frontier.</p>
SERVICES	10010	<p><b>Goods for processing (manufacturing services on physical inputs that owned by others)</b></p> <p>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.</p>
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
SERVICES	11110	<p><b>Freight by air</b></p> <p>Inclusive of the loading on board and the unloading of goods from aircrafts if contracts between owners of goods and carriers require that the latter provide that services.</p>
SERVICES	11120	<p><b>Freight by sea</b></p> <p>Inclusive of the loading on board and the unloading of goods from seagoing vessels if contracts between owners of goods and carriers require that the latter provide that services. Excludes transport by underwater pipelines (to be included under other modes of transportation).</p>
SERVICES	11130	<p><b>Freight by other modes of transportation</b></p> <p>Inclusive of the loading on board and the unloading of goods from trains, trucks or other mode of transportation not identified elsewhere if contracts between owners of goods and carriers require that the latter provide that services. Include inland waterway transport i.e. rivers, canals and lakes; pipeline transport for transportation of petroleum, water, and gas; and electricity transmission from point of supply to transformers platform prior to distribution to consumers. Exclude distribution of petroleum, water, gas and electricity to consumers.</p>

SERVICES	11210	<b>Passenger fare by air</b>
SERVICES	11220	<b>Passenger fare by sea</b>
SERVICES	11230	<b>Passenger fare by other modes of transportation</b>
SERVICES	12110	<p><b>Airport services</b></p> <p>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.</p>
SERVICES	12120	<p><b>Port services</b></p> <p>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.</p>
SERVICES	12130	<p><b>Other terminal facilities</b></p> <p>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, refloating, patching or repairing of sunken or grounded vessels or ships.</p>
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
SERVICES	12140	<p><b>Postal and courier services</b></p> <p>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).</p>

SERVICES	12210	<p><b>Charter of aircraft (with crew)</b></p> <p>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.</p>
SERVICES	12220	<p><b>Charter of ships and vessels (with crew)</b></p> <p>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.</p>
SERVICES	12230	<p><b>Charter of other modes of transport (with crew)</b></p> <p>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.</p>
SERVICES	12310	<p><b>Rentals/operating leasing of aircraft (without crew)</b></p> <p>Payments to/receipt from Non-resident for operational leases or rental of aircraft (without crews).</p>
SERVICES	12320	<p><b>Rentals/operating leasing of ships and vessels (without crew)</b></p> <p>Payments to/receipt from Non-resident for operational leases or rental of ships and vessels (without crews).</p>
SERVICES	12330	<p><b>Rentals/operating leasing of other transport equipment (without crew)</b></p> <p>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).</p>
SERVICES	12400	<p><b>Fees for salvage operations</b></p> <p>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.</p>

SERVICES	12500	<p><b>Repair and maintenance of aircraft, ships and other transport equipment</b></p> <p>Payments or receipts of 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. 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.</p>
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
SERVICES	13110	<p><b>Goods and services purchased by travelers</b></p> <p>Payments to or receipts from Non-resident for purchases and sales of travelers' cheques, foreign currencies, bank drafts, and telegraphic transfers for goods and services acquired for use by travelers during their visits to host countries for holidays, participation in sports and other recreational and cultural activities, visits with friends and relatives, etc.</p>
SERVICES	13300	<p><b>Travel for pilgrimage and religious observances</b></p> <p>Payments to or receipts from Non-resident for purchases and sales of travelers' cheques, foreign currencies, bank drafts, and telegraphic transfers for goods and services acquired for use by travelers during their visits to host countries for holidays, participation in sports and other recreational and cultural activities, visits with friends and relatives, etc.</p>
SERVICES	13400	<p><b>Travel for medical treatment</b></p> <p>Payments to or receipts from Non-resident for purchases and sales of travelers' cheques, foreign currencies, bank drafts, and telegraphic transfers for goods and services acquired for use by travelers during their visits to host countries for health treatments, operations or surgeries fees and other health-related purposes.</p>
SERVICES	13500	<p><b>Education-related</b></p> <p>Payments to or receipts from Non-resident for purchases and sales of travelers' 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.</p>
SERVICES	13210	<p><b>Goods and services purchased through business and official travel</b></p> <p>Payments to or receipts from travelers going abroad for all types of business activities; government and international organisations' employees on official travel; and carrier crew stopping off or laying over.</p>

SERVICES	13220	<b>Goods and services purchased by short term workers</b>
		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.
SERVICES	16100	<b>Telecommunication services</b>
		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).
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
SERVICES	16210	<b>Construction and installation services in Malaysia</b>
		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.
SERVICES	16220	<b>Construction and installation services abroad</b>
		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.
SERVICES	16311	<b>Premium paid/received on high risk insurance/takaful relating to fire, marine, aviation, etc</b>
		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.
SERVICES	16312	<b>Premiums paid/received on other general insurance/takaful</b>
		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.

SERVICES	16313	<p><b>Premium paid/received on life insurance/takaful</b></p> <p>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.</p>
SERVICES	16314	<p><b>Premiums paid/received on reinsurance/retakaful</b></p> <p>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.</p>
SERVICES	16315	<p><b>Premium paid/received on insurance/takaful on goods</b></p> <p>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.</p>
SERVICES	16321	<p><b>Claims settlements on high risk insurance/takaful relating to fire, marine, aviation, etc.</b></p> <p>Payments to or receipts from Non-residents on the actual settlement on high risk insurance/takaful.</p>
Category	Purpose Code	Description
SERVICES	16322	<p><b>Claims settlements on other general insurance/takaful</b></p> <p>Payments to or receipts from Non-residents on the actual settlement on other general insurance/takaful.</p>
SERVICES	16323	<p><b>Claims settlements on life insurance/takaful</b></p> <p>Payments to or receipts from Non-residents on the actual claims/benefits paid to beneficiaries on life insurance/takaful.</p>
SERVICES	16324	<p><b>Claims paid/received on reinsurance/retakaful</b></p> <p>Payments to or receipts from Non-residents on the actual claims paid on reinsurance/retakaful.</p>
SERVICES	16325	<p><b>Claims paid/received on insurance/takaful on goods</b></p> <p>Payments to or receipts from Non-residents on the actual claims paid on the insured imported/exported goods.</p>

SERVICES 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.

SERVICES	16410	<p><b>Explicitly-charged financial services</b></p> <p>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.</p>
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SERVICES 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.

SERVICES	16430	<p><b>Explicitly-charged asset management services</b></p> <p>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.</p>
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Category	Purpose Code	Description
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SERVICES	16440	<p><b>Financial intermediation service charges indirectly measured (FISIM)</b></p> <p>Margins between interest payable and the reference rate on loans and deposits (derived transaction).</p>
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SERVICES

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 CDROM 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 hardwares.

SERVICES

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.

SERVICES

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.

SERVICES

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.

SERVICES

16720

**Sharing of administrative expenses**

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

Category	Purpose Code	Description
SERVICES	16730	<p><b>Research and development</b></p> <p>Covers charges for services associated with basic research, applied research, and experimental development of new products and processes. Activities in the physical sciences, social sciences and humanities are covered. This include the development of operating systems that represent technological advances and commercial research related to electronics, pharmaceuticals and biotechnology. It also include other product development that may give rise to patents. Outright sales of the results of research and development (such as patents, copyrights and sale of information about industrial processes) are also included. However, amounts payable for use of proprietary rights arising from research and development are included under 'charges for use of intellectual property'.</p>
SERVICES	16740	<p><b>Architectural, engineering, and other technical services</b></p> <p>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.</p>
SERVICES	16750	<p><b>Agricultural, mining, and on-site processing</b></p> <p>Covers charges for services associated with agricultural, mining and oil and gas extraction. Agricultural services includes provision of agricultural machinery with crew, harvesting, treatment of crops, pest control, animal boarding, animal care and breeding services. Mining, and oil and gas extraction related services covers drilling, derrick building, repair and dismantling services and oil and gas well casing cementing, mineral prospecting and exploration, as well as mining engineering and geologic surveying.</p>
SERVICES	16760	<p><b>Advertising, market research and public opinion polling services</b></p> <p>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.</p>

SERVICES	16771	<p><b>Legal services</b></p> <p>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.</p>
SERVICES	16772	<p><b>Accounting services</b></p> <p>Covers charges for services relating to accounting, auditing, book keeping and tax consulting which includes the recording of commercial transactions for businesses and others, examination services for accounting records and financial statements, business tax planning and consulting, and preparation of tax documents.</p>
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
SERVICES	16773	<p><b>Management consulting services</b></p> <p>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.</p>
SERVICES	16780	<p><b>Rentals/operating leasing of dwellings, other buildings and machinery</b></p> <p>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.</p>
SERVICES	16791	<p><b>Trade-related services</b></p> <p>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.</p>

SERVICES 16792 **Waste treatment services**

Covers charges for services associated with waste treatment and depollution 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.

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.

SERVICES 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.

Category	Purpose Code	Description
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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.

SERVICES 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).

SERVICES	16850	<b>Other personal services</b>  Covers charges relating to services relating to social services, membership dues of business associations, domestic services, etc.
SERVICES	16900	<b>Other services transactions not identified elsewhere (to be used upon consultation with the Bank)</b>
SERVICES	16910	<b>Refunds relating to services transactions</b>  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.
INVESTMENTS	14110	<b>Direct investment income</b>  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.
INVESTMENTS	14120	<b>Portfolio investment income</b>  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.
INVESTMENTS	14140	<b>Investment income attributable to Non-resident policyholders in insurance, pension schemes and standardised guarantees</b> 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).
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
INVESTMENTS	14210	<b>Interest paid to/ received from related Non-resident company relating to loan obligations, including non-participating preference shares and financial leases</b>
INVESTMENTS	14220	<b>Interest paid to/ received from non-related Non-resident company relating to loan obligations, including non-participating preference shares and financial leases</b>

INVESTMENTS	14230	<b>Interest paid to/received from Non-residents on deposits and negotiable instruments of deposits (NIDs)</b>
INVESTMENTS	14240	<b>Interest paid to/received from Non-residents on investment in bonds and notes</b>
INVESTMENTS	14250	<b>Interest paid to/received from Non-residents on money market instruments</b>
INVESTMENTS	14260	<b>Interest paid to/received from Non-residents on Cash Pooling arrangement</b>
INVESTMENTS	14310	<p><b>Wages and salaries in cash</b></p> <p>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).</p>
INVESTMENTS	14320	<p><b>Wages and salaries in kind/benefits attributable to employees</b></p> <p>Covers amounts payable in the form of goods, services, interest forgone, and shares to employees in return for labor 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).</p>
INVESTMENTS	14330	<p><b>Employer's social contributions</b></p> <p>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.</p>

Category	Purpose Code	Description
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INVESTMENTS	14410	<p><b>Taxes on products and productions</b></p> <p>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.</p>
INVESTMENTS	14420	<p><b>Subsidies on products and productions</b></p> <p>Covers cross-border payments/receipts of subsidies on products and productions.</p>
INVESTMENTS	14430	<p><b>Rental on natural resources</b></p> <p>Covers income receivable for putting national resources at the disposal of Nonresidents. 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.</p>
GOVERNMENT	15100	<p><b>Malaysian government offices abroad and foreign offices in Malaysia</b></p> <p>Transactions with Government offices abroad or foreign offices in Malaysia. (e.g. diplomatic, embassies and students department, military units and other agencies). Including visa.</p>
GOVERNMENT	15200	<p><b>International organisations</b></p> <p>Covers transactions between Malaysian Government offices and international organisations.</p>
GOVERNMENT	15300	<p><b>Trade missions</b></p>
GOVERNMENT	15400	<p><b>Commission &amp; other charges relating to loan obligations of the Malaysian Government</b></p>
GOVERNMENT	15500	<p><b>The Bank minting of coins and printing of notes</b></p>
SPECIAL	17010	<p><b>Inter-company settlement for offsetting payables against receivables</b></p>
SPECIAL	17020	<p><b>Transfer by a company to/from its own current account overseas</b></p>
SPECIAL	17040	<p><b>Transfer of funds between overseas accounts of same resident company</b></p>

SPECIAL	17050	<b>Transfer of funds between banking institutions' nostro accounts on behalf of specific resident company</b>
SPECIAL	17060	<b>Transfer of funds between overseas accounts maintained by different resident companies</b>
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
SPECIAL	17070	<b>Transfer by a resident (exclude bank) to/from current account overseas of another resident company</b>
SPECIAL	17080	<b>Settlement between Remittance Services Providers (RSPs) with resident financial institutions</b>
GOVERNMENT	21110	<b>Grants, aid, donations and unclaimed monies</b>
SECTOR		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).
GOVERNMENT	21120	<b>Pension, gratuity</b>
SECTOR		Contributions for pension funds and gratuity between resident/Nonresident government as one party and resident/Non-resident employees as the other party.
GOVERNMENT	22130	<b>Other capital transfers (government sector)</b>
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 include inheritance taxes, death duties, gift taxes, and compensation payments by government to Non-residents for damages to capital assets or serious injuries.
GOVERNMENT	22131	<b>Taxes on income, wealth and other taxable assets (government sector)</b>
SECTOR		Covers transfers on 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. Exclude taxes on rent and ownership of land, and inheritance taxes.

GOVERNMENT	21132	<b>Fines and penalties (government sector)</b>
SECTOR		Covers transfers on payments or receipts of fines and penalties imposed by/to nonresidents by courts of law to Malaysia Government.
GOVERNMENT	21133	<b>Social contributions and benefits (government sector)</b>
SECTOR		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.
GOVERNMENT	21140	<b>Compensation and pledging</b>
SECTOR		Compensation arising from court awards and default contract; pledging of security deposits and performance/tender bonds.
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
PRIVATE SECTOR	21210	<b>Grants and gifts</b>
		Transfers in the form of gifts and dowries to individuals and contributions, donations or grants to non-profit organisations.
PRIVATE SECTOR	21220	<b>Workers' remittances</b>
		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).
PRIVATE SECTOR	21230	<b>Legacies, compensations and prizes</b>
		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.

PRIVATE SECTOR	21241	<p><b>Taxes on income, wealth and other taxable assets (private sector)</b></p> <p>Covers transfers on 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. Includes taxes on interest and dividends, taxes on financial transactions such as taxes on issue, purchase and sales of securities. Exclude taxes on rent and ownership of land, inheritance taxes and taxes imposed or paid by Malaysia government (refer current transfer for Government Sector).</p>
PRIVATE SECTOR	21242	<p><b>Fines and penalties (private sector)</b></p> <p>Covers transfers on payments or receipts of fines and penalties imposed by/to nonresidents by courts of law. Exclude fines and penalties imposed or paid by Malaysia government (refer current transfer for Government Sector).</p>
PRIVATE SECTOR	21245	<p><b>Net premiums on non-life insurance and standardised guarantees</b></p>
PRIVATE SECTOR	21246	<p><b>Non-life insurance claims and calls under standardised guarantees</b></p>
PRIVATE SECTOR	22220	<p><b>Migrant transfer</b></p> <p>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.</p>
PRIVATE SECTOR	22230	<p><b>Other capital transfers (private sector)</b></p> <p>Includes investment grants, in cash or in kind, made by non-government entities to Nonresidents, 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 Nonresidents for damages to capital assets or serious injuries.</p>
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
PRIVATE SECTOR	23000	<p><b>Acquisition/ disposal of non-produced, non-financial assets</b></p> <p>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.</p>

CREDIT	31111	<b>Extension/receipt (drawdown) of long-term term loan to/from Nonresident</b>
FACILITIES		
CREDIT	31112	<b>Repayment of principal to/by Non-resident on long-term term loan</b>
FACILITIES		
CREDIT	31113	<b>Prepayment of principal to/by Non-resident on long-term term loan</b>
FACILITIES		
CREDIT	31121	<b>Extension/receipt (drawdown) of short-term term loan to/from Nonresident</b>
FACILITIES		
CREDIT	31122	<b>Repayment of principal to/by Non-resident on short-term term loan</b>
FACILITIES		
CREDIT	31123	<b>Prepayment of principal to/by Non-resident on short-term term loan</b>
FACILITIES		
CREDIT	31311	<b>Issuance</b>
FACILITIES		Payment to/receipt from Non-resident arising from residents' subscription  to/issuance of the non-participating redeemable/nonredeemable preference shares.
CREDIT	31312	<b>Redemption</b>
FACILITIES		Payments to/receipt from Non-resident upon redemption date of the nonparticipating redeemable/non-redeemable preference shares.
CREDIT	31411	<b>Financial lease extension to/receipt from Non-residents</b>
FACILITIES		
CREDIT	31412	<b>Repayment of financial lease to/receipt from Non-residents</b>
FACILITIES		

CREDIT 31413 **Prepayment of financial lease to/receipt from Non-residents**

FACILITIES

CREDIT 31511 **Credit facilities extension to/receipt from Non-resident**

FACILITIES

<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
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CREDIT	31512	<b>Repayment of credit facilities to/by Non-resident</b>
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FACILITIES

CREDIT 31513 **Prepayment of credit facilities to/by Non-resident**

FACILITIES

CREDIT 31611 **Extension/receipt of cash pooling from Non-resident**

FACILITIES

CREDIT 31612 **Repayment of cash pooling to/by Non-resident**

FACILITIES

CREDIT 31613 **Prepayment of cash pooling to/by Non-resident**

FACILITIES

CREDIT 31621 **Extension/receipt of cash pooling from Non-resident**

FACILITIES

CREDIT 31622 **Repayment of cash pooling to/by Non-resident**

FACILITIES

CREDIT 31623 **Prepayment of cash pooling to/by Non-resident**

FACILITIES

CREDIT	31911	<b>Extension to /receipt from Non-resident (Long Term)</b>
FACILITIES		
CREDIT	31912	<b>Repayment of other loans facilities to/by Non-resident (Long Term)</b>
FACILITIES		
CREDIT	31913	<b>Prepayment of other loans facilities to/by Non-resident (Long Term)</b>
FACILITIES		
CREDIT	31921	<b>Extension to /receipt from Non-resident (Short Term)</b>
FACILITIES		
CREDIT	31922	<b>Repayment of other loans facilities to/by Non-resident (Short Term)</b>
FACILITIES		
CREDIT	31923	<b>Prepayment of other loans facilities to/by Non-resident (Short Term)</b>
FACILITIES		
CREDIT	33000	<b>Employee stock options</b>
FACILITIES		
CREDIT	34000	<b>Subscriptions/ Contributions to/ Reimbursement from</b>
FACILITIES		<b>International Organisations</b>
		Subscriptions/ Contributions to/ reimbursement from International Institutions such as IBRD, ADB, IDB, BIS, etc, other than IMF.
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
DIRECT	35130	<b>Mergers and acquisitions</b>
INVESTMENT		Arise when two or more companies agree to combine into a single operation. Acquisitions involve the purchase of one company or group of companies.

DIRECT INVESTMENT	35140	<b>Equity investment other than mergers and acquisitions</b> Equity investment of a parent company i.e. direct investor in it's 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.
DIRECT INVESTMENT	35200	<b>Liquidation of investment</b> Refer to the payment/receipt of funds arising from the sale of businesses owned by foreign/domestic owners of such businesses in Malaysia/abroad.
DIRECT INVESTMENT	35300	<b>Head office accounts in branches</b> Capital provided to /received by branches from head office with no repayment obligation.
DIRECT INVESTMENT	35400	<b>Capital Expenditure in Special Enterprises/Projects</b> Capital expenditure in special enterprises/projects by agreement and no entity is created. Inclusive of cash calls.
INVESTMENTS	36110	<b>CORP. STOCK &amp; SHARE Issued by Residents in domestic capital market</b>
INVESTMENTS	36120	<b>CORP. STOCK &amp; SHARE Issued by Residents in international markets</b>
INVESTMENTS	36130	<b>CORP. STOCK &amp; SHARE Issued by Non-Residents in international markets</b>
INVESTMENTS	36140	<b>CORP. STOCK &amp; SHARE Issued by Non-Residents in domestic capital market</b>
INVESTMENTS	36210	<b>Bond &amp; Notes Issued by residents in domestic capital market</b>
INVESTMENTS	36220	<b>Bond &amp; Notes Issued by residents in international markets</b>
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
INVESTMENTS	36230	<b>Bond &amp; Notes Issued by Non-residents in international markets</b>
INVESTMENTS	36240	<b>Bond &amp; Notes Issued by Non-residents in domestic capital market</b>
INVESTMENTS	36310	<b>Money Market Issued by residents in domestic capital market</b>

INVESTMENTS	36320	<b>Money Market Issued by residents in international markets</b>
INVESTMENTS	36330	<b>Money Market Issued by Non-residents in international markets</b>
INVESTMENTS	36340	<b>Money Market Issued by Non-residents in domestic capital market</b>
INVESTMENTS	36410	<b>Purchase/sale of Malaysian Government securities</b>
INVESTMENTS	36420	<b>Purchase/sale of Foreign Government securities</b>
FINANCIAL DERIVATIVES	37100	<p><b>Swaps</b></p> <p>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.</p>
FINANCIAL DERIVATIVES	37200	<p><b>Forwards</b></p> <p>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).</p>
FINANCIAL DERIVATIVES	37300	<p><b>Futures</b></p> <p>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.</p>
FINANCIAL DERIVATIVES	37400	<p><b>Options</b></p> <p>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.</p>
FINANCIAL DERIVATIVES	37900	<p><b>Others derivatives</b></p> <p>Includes warrants and other derivatives.</p>
<b>Category</b>	<b>Purpose Code</b>	<b>Description</b>
OTHER INVESTMENT	39111	<b>Purchase/sale of real estate in Malaysia (commercial)</b>

OTHER INVESTMENT	39112	<b>Purchase/sale of real estate in Malaysia (residential)</b>
OTHER INVESTMENT	39121	<b>Purchase/sale of real estate abroad (commercial)</b>
<i>OTHER</i> INVESTMENT	39122	<b><i>Purchase/sale of real estate abroad (residential)</i></b>
DEPOSITS	39210	<b>Placement/withdrawal of deposits of residents with/from financial institutions abroad</b>
DEPOSITS	39220	<b>Placement/withdrawal of deposits of residents with/from offshore financial institutions in Labuan</b>