

## **Bank of Latvia**

11 July 2013  
Riga

Regulation No. 112

### **Regulation for Compiling Reports on Non-bank External Payments**

Issued pursuant to Part 2 of Article 39  
of the Law "On the Bank of Latvia"

#### **I. General provisions**

1. The Regulation shall establish the procedure to be used by a credit institution registered in the Republic of Latvia or a branch of a credit institution registered in a foreign country (hereinafter, credit institution) and by a merchant registered in the Republic of Latvia (hereinafter, merchant) for compiling and submitting to the Bank of Latvia the "Monthly Report on External Payments of Non-banks " and the "Monthly Report on Incoming External Payments Received in a Credit Institution (1-IB)" (hereinafter, reports), and the report submission timeframe.

2. Terms used in the Regulation:

2.1 External payment – a transfer in any currency as cash or non-cash payment through a credit institution where one party of the transaction (either payee or payer) is a resident and the other party is a non-resident, or an increase or a decrease in an external deposit;

2.2 Increase in an external deposit – an increase in own demand or time deposit with a credit institution registered in a foreign country (hereinafter, foreign credit institution) that is made by a resident by transferring funds from an account available to him/her with a credit institution;

2.3 Decrease in an external deposit – a decrease in own demand or time deposit with a foreign credit institution that is made by a resident by transferring funds to an account available to him/her with a credit institution;

2.4 Transaction date – the date on which an external payment is made, i.e. when the account of a non-bank with a credit institution is credited or debited;

2.5 Incoming external payment – transfer of non-resident's funds to a resident or a decrease in an external deposit;

2.6 Outgoing external payment – transfer of resident's funds to a non-resident or an increase in an external deposit;

2.7 Non-bank – a customer of a credit institution (resident) other than a monetary financial institution (hereinafter, MFI), including the central government, a local government, a merchant, a household, and a non-profit institution serving households;

2.8 Direct investment – investments of a resident of one country (direct investor) in a company of another country (direct investment company), provided that resident's participating interest in company's equity capital (non-resident) amounts to or is over 10%;

2.9. Direct investor:

2.9.1 in a foreign country – a resident whose participating interest in equity capital of a company (non-resident) amounts to or is over 10%;

2.9.2 in Latvia – a non-resident whose participating interest in equity capital of a company (resident) amounts to or is over 10%;

2.10. Direct investment company:

2.10.1 in a foreign country – a company (non-resident) with participating interest of a resident amounting to or being over 10%;

2.10.2 in Latvia – a company (resident) with participating interest of a resident amounting to or being over 10%.

3. Other terms in the Regulation are used in the same meaning as in the Bank of Latvia's "Regulation for Compiling and Submitting the Monthly Financial Position Report of Monetary Financial Institutions".

4. The information provided in the report is necessary to ensure the preparation of balance of payments statistics consistently with the international standards and the legislation of the European Union, including that of the European Central Bank.

5. The Bank of Latvia may disclose the information provided in the report to the institutions referred to under Paragraph 2 of Article 40 of the Law "On the Bank of Latvia" subject to the requirements stipulated in the above law.

## **II. The procedure for compiling and submitting the reports and the submission timeframe**

6. A credit institution shall prepare the "Monthly Report on External Payments of Non-banks" (Appendix 1). A merchant, except MFIs, shall prepare the "Monthly Report on Incoming External Payments Received in a Credit Institution (1-IB)" (Appendix 2), provided that it has received incoming external payments in the reporting month.

7. A credit institution shall prepare the "Monthly Report on External Payments of Non-Banks" for the calendar month and shall submit it to the Bank of Latvia within 3 (three) business days after the end of reporting month as an electronic file in accordance with the Bank of Latvia's regulation stipulating the procedure for electronic exchange of information with the Bank of Latvia.

8. A merchant shall prepare the "Monthly Report on Incoming External Payments Received in a Credit Institution (1-IB)" for the calendar month and shall submit it to the Bank of Latvia within 5 (five) business days after the end of reporting month in the form of a paper document or as an electronic file in accordance with the Bank of Latvia's regulation stipulating the procedure for electronic exchange of information with the Bank of Latvia.

9. Reports shall be submitted if the amount of non-bank external payments, translated into euro using the accounting exchange rate for the respective currency on the transaction date, is equal to or exceeds 10 000 euro.

10. External payments of non-banks made with payment cards shall not be included in the reports.

11. Upon making an outgoing external payment via a credit institution, a non-bank shall identify payer's domicile (resident or non-resident), payee's domicile (resident or non-resident, country code) and the code of the outgoing external payment in the payment order form.

12. Where it is not possible to determine whether a payment is an external payment, a payment where the payee's credit institution is a foreign credit institution shall be regarded as an outgoing external payment, and a payment where the payer's credit institution is a foreign credit institution shall be regarded as an incoming external payment.

13. The country code shall be stated in the report as a two-character combination in accordance with the international standard ISO 3166 "Codes for the representation of names of countries and their subdivisions". The code of an international organisation shall be stated

as a two-character combination in compliance with the "Eurostat Balance of Payments Vademecum" (see Bank of Latvia's website [www.bank.lv](http://www.bank.lv) under "Links").

14. The currency code shall be stated in the report in accordance with the international standard ISO 4217 "Currency and funds code list" (see Bank of Latvia's website [www.bank.lv](http://www.bank.lv) under "Links").

15. The code of an external payment allowing for identification of the purpose of an external payment shall be stated in the reports in compliance with Appendix 3 to this Regulation.

16. Provided that an external payment consists of several components with different purposes, for the purpose of this Regulation, each component shall be regarded as a separate external payment.

### **III. The procedure for filling in the "Monthly Report on External Payments of Non-banks"**

17. An external payment shall be reported in the "Monthly Report on External Payments of Non-banks" for the period to which the transaction date indicated in the column "Transaction date" refers.

18. Column "Transaction reference number" shall specify the reference number of an external payment as used by the respective credit institution for internal accounting purposes.

19. Column "Non-bank group code" shall indicate the code of the respective non-bank group:

19.1 for central government – code "1";

19.2 for local government – code "2";

19.3 for merchant – code "6";

19.4 for household – code "7";

19.5 for non-profit institution serving households – code "8".

20. Column "Merchant registration number" shall indicate a merchant's registration number with the Commercial Register of the Register of Enterprises of the Republic of Latvia.

21. Column "Type of external payment" shall indicate whether external payment is an incoming or outgoing payment of a non-bank using the following denotations:

21.1 K – an incoming external payment;

21.2 D – an outgoing external payment.

22. Column "Amount" shall indicate the amount of each external payment in the currency in which the external payment is made. "Total" shall indicate the sum total of such amounts.

23. Column "Currency Code" shall specify the code of the currency in which an external payment is made.

24. Column "External payment code" shall indicate the code of an external payment. If a merchant and a credit institution have not mutually agreed on the inclusion of the code of an incoming external payment in the "Monthly Report on External Payments of Non-banks" and the merchant does not provide this code to the credit institution, the credit institution shall not fill in this column.

25. Column "Country code" shall state the country code of a non-resident involved in an external payment or the code of the country where the foreign credit institution, in which the respective non-bank has made an increase or decrease in an external deposit, is located. Where it is impossible to establish the country of a non-resident, the code of the country where the payee's foreign credit institution is located shall be indicated for an outgoing external payment, and the code of the country where the payer's foreign credit institution is located shall be indicated for an incoming external payment.

#### **IV. The procedure for filling in the "Monthly Report on Incoming External Payments Received in a Credit Institution (1-IB)**

26. A merchant shall prepare the "Monthly Report on Incoming External Payments Received in a Credit Institution (1-IB)" separately for each credit institution where it has received incoming external payments in the reporting month.

27. Where an incoming external payment whose amount exceeds the threshold stipulated for external payments under Paragraph 9 of this Regulation consists of several components with a distinctive purpose, the merchant shall report each component of the incoming external payment separately, irrespective of its amount.

28. An incoming external payment shall be reported in the "Monthly Report on Incoming External Payments Received in a Credit Institution (1-IB)" for the month to which the transaction date indicated in column "Transaction date" refers.

29. Column "Amount" shall report the amount of each incoming external payment in the currency in which the incoming external payment was made.

30. Column "Currency code" shall indicate the code of the currency in which the incoming external payment was made.

31. Column "Purpose of external payment (in words)" shall indicate the purpose of the incoming external payment.

32. Column "External payment code" shall indicate the code of the incoming external payment.

33. Column "Country code" shall contain the code of the country of non-resident involved in the incoming external payment, or the code of the country where the foreign credit institution, in which the merchant has made a decrease in the external deposit, is located.

34. Where a merchant and a credit institution have mutually agreed on the inclusion of the code of an incoming external payment in the "Monthly Report on External Payments of Non-banks" and the merchant has provided the code to the credit institution, the merchant shall not include the information on an incoming external payment in the "Monthly Report on Incoming External Payments Received in a Credit Institution (1-IB)".

#### **V. Final Provisions**

35. For the reports to be submitted for December 2013, the Bank of Latvia Regulation No. 48 for Reporting Non-bank External Payments (1-MB) of 5 November 2009 shall be applicable.

The "Report on External Payments of Non-banks" shall have been submitted to the Bank of Latvia by 6 January 2014 and the "Notice on Incoming External Payments Received in a Credit Institution" by 8 January 2014.

36. The Bank of Latvia Regulation No. 48 for Reporting Non-bank External Payments of 5 November 2009 (*Latvijas Vēstnesis*, 2009, No. 190) shall be deemed invalid.

37. The Regulation shall become effective on 1 January 2014.

Governor of the Bank of Latvia

I. Rimšēvičs



## Monthly report on Incoming External Payments Received in a Credit Institution (1-IB)

\_\_\_\_\_  
(Month, year)

\_\_\_\_\_  
(Name of merchant)

\_\_\_\_\_  
(Registration number)

\_\_\_\_\_  
(Legal address)

\_\_\_\_\_  
(Mailing address)

\_\_\_\_\_  
(Name of credit institution)

| No. | Transaction date | Amount | Currency code | Purpose of external payment (in words) | External payment code | Country code |
|-----|------------------|--------|---------------|--|-----------------------|--------------|
| 1   | 2                | 3      | 4             | 5                                      | 6                     | 7            |
|     |                  |        |               |  |                       |              |
|     |                  |        |               |  |                       |              |
|     |                  |        |               |  |                       |              |
|     |                  |        |               |  |                       |              |
|     |                  |        |               |  |                       |              |

Prepared by \_\_\_\_\_ e-mail address \_\_\_\_\_ Submission date \_\_\_\_\_

(Name, last name, phone number)

## EXTERNAL PAYMENT CODES

| Payment code              | Group name and payment purpose                        | Notes   |
|---------------------------|---|---|
| <b>GOODS</b>              |   |   |
| 111                       | Exports/ imports of goods                             | Payments among residents and non-residents relating to imports and exports of goods, if the ownership has changed as a result of a payment.                                     |
| 112                       | Advance payments                                      | Advance payments and pre-payments for goods.  |
| 151                       | Goods for processing abroad                           | Payments for processing of goods abroad.  |
| 152                       | Goods for processing in Latvia                        | Payments for processing of goods in Latvia.   |
| 160                       | Repair of goods                                       | Cost of ship, aeroplane and other transportation vehicle repair that increases the value of fixed assets.   |
| 170                       | Goods procured in ports by carries                    | Fuel, foodstuffs and other goods purchased and consumed by resident transport companies abroad and by non-resident transport companies in Latvia.                               |
| 180                       | Gold  | Imports and exports of gold.  |
| 190                       | Intermediary activities in goods trade outside Latvia | The purchase of those goods from a non-resident abroad that are to be sold abroad and the sale abroad of goods purchased abroad without bringing them into Latvia.              |
| <b>TRANSPORT SERVICES</b> |   |   |
| <b>Sea transport</b>      |   |   |
| 207                       | Passenger   | Carriage of passengers and lease of vessels (with a crew) for the carriage of passengers.   |
| 208                       | Freight   | Transportation of cargoes (freight); loading and unloading of cargoes by cargo carrier; lease of vessels (with a crew) for the transportation of cargoes.                       |
| 209                       | Other services  | Services of stevedores; navigation, pilot, anchoring and other port services; rescue services; technical maintenance of ships; activities of sea freight forwarders and agents. |
| <b>Air transport</b>      |   |   |
| 211                       | Passenger   | Carriage of passengers and lease of aeroplanes (with a crew) for the carriage of passengers.  |



| Payment code          | Group name and payment purpose   | Notes  |
|-----------------------|----------------------------------|--|
| 212                   | Freight                          | Transportation of cargoes; loading and unloading of cargoes by cargo carrier; charter of aeroplanes (with a crew) for the transportation of cargoes.   |
| 213                   | Other services                   | Airport services; loading and unloading of cargoes by somebody other than a cargo carrier, services related to air traffic control; rescue services; technical maintenance of aeroplanes; agency services related to passenger and cargo transportation. |
|                       | <b>Rail transport</b>            |  |
| 220                   | Passenger                        | Carriage of passengers by rail.  |
| 221                   | Freight                          | Cargo transportation by rail; loading and unloading of cargoes by cargo carrier.   |
| 222                   | Other services                   | Exploitation of railways; loading and unloading of cargo by an entity other than cargo carrier; technical maintenance of rolling stock and regular repairs.  |
|                       | <b>Road transport</b>            |  |
| 224                   | Passenger                        | Carriage of passengers by road transport; lease of road transport (with a driver) for passenger carriage.  |
| 225                   | Freight                          | Transportation of cargoes by road transport; loading and unloading of cargoes by cargo carrier; lease of vehicles (with a driver).   |
| 226                   | Other services                   | Exploitation of roads, parking lots, garages; loading and unloading of cargo by an entity other than cargo carrier; technical maintenance of road transport; activities of cargo forwarders and agents.  |
|                       | <b>Other transport services</b>  |  |
| 231                   | Pipeline transport               | Transportation of gas, oil and oil products through pipelines; exploitation of pumping stations.   |
| 232                   | Other transport-related services | Storage of all kinds of goods (including gas); customs clearance; freight processing operations (e.g. temporary placement of goods in or removal from boxes, inspection, weighing) and auxiliary transport activities not elsewhere classified.          |
| <b>OTHER SERVICES</b> |                                  |  |
| 237                   | Business trips                   | All kinds of services (e.g. hotel, local transport, public catering), except international transport services, during business trips.  |

| Payment code | Group name and payment purpose              | Notes   |
|--------------|---|---|
| 241          | Health-related trips                        | Services rendered by hospitals, health resorts and other medical institutions as well as physician-rendered services; other services, except international transport services, related to medical rehabilitation during a trip.                         |
| 242          | Education-related trips                     | Tuition fees and other services, except international transport services, related to education during a trip.   |
| 243          | Other private trips                         | Services of travel companies and camping sites as well as other services, except international transport services, during a private travel (except trips related to medical rehabilitation and education).  |
| 244          | Postal services                             | Collection, transportation and delivery by post of letters, periodicals and other printed materials, parcels, and packages; rent of P.O. boxes.   |
| 247          | Telecommunication services                  | Transmission of audio, video and other information by telephone, telex, telegraph, cable, television and radio, satellite, e-mail, and fax services; servicing of telecommunications network.   |
| 248          | Courier services                            | Collection, transportation and delivery by courier of letters, periodicals and other printed materials, parcels, and packages.  |
| 250          | Construction abroad                         | Construction, reconstruction and running repairs of buildings and structures abroad (including roads, railways, airfields and ports; except design and engineering services); lease of construction and demolition equipment (with an operator).        |
| 251          | Construction in Latvia                      | Construction, reconstruction and the running repair of buildings and structures in Latvia (including roads, railways, airfields, and ports; except design and engineering services); lease of construction and demolition equipment (with an operator). |
| 254          | Life insurance premiums and pension funding | Payments until a specified term or policy holder's death.   |
| 054          | Life insurance and pension payments         | Payments in case of policy holder's death or at a specified term.   |
| 255          | Freight insurance premiums                  | Freight insurance against damage or loss.   |

| Payment code | Group name and payment purpose                   | Notes   |
|--------------|--|---|
| 055          | Freight insurance payments                       | Payments in case of cargo damage or loss.   |
| 256          | Premiums of other types of insurance             | Accident and fire insurance; health, property, motor vehicle, financial loss and legal liability insurance.   |
| 056          | Payments of other types of insurance             | Payments in the event of other types of direct insurance.   |
| 257          | Reinsurance premiums                             | Reinsurance risk premium paid by the purchaser for risk insurance.  |
| 057          | Reinsurance payments                             | Payment made to the purchaser of reinsurance.   |
| 258          | Auxiliary services related to insurance          | Services provided by insurance agents, risk and loss evaluators.  |
| 260          | Financial services                               | Financial intermediary services related to servicing of credit lines, transactions with letters of credit, financial leasing, and custody of financial assets, etc.; commission fees related to financial services (e.g. brokerage services, staging of securities issue, purchases/sales, derivatives transactions). |
| 263          | Computer services                                | Consulting on hardware and software issues; programming; data processing; repair of computers and other office equipment.   |
| 264          | Information services                             | Activities of news agencies; subscription of press publications; data dissemination and storage.  |
| 266          | Royalties and licence fees                       | Royalties for the use of patents, copyright, and trademarks; licence fees.  |
| 270          | Merchanting and other trade-related services     | Commission fees for external trade transactions to commodity brokers, dealers, and trade agents.  |
| 272          | Operational leasing                              | Leasing of vehicles (without a crew), railway carriages, containers, and equipment without the right to purchase (the leaseholder does not assume risks and is not entitled to payments characteristic to property rights).   |
| 275          | Legal services                                   | Legal advice, representation and defence, drafting of legal documents, litigation costs, notary assistance, and judgement enforcement costs.  |
| 276          | Accounting and auditing services, tax consulting | Accounting and preparation of financial statements; auditing of financial statements; consultations on taxes and preparation of tax statements.   |

| Payment code | Group name and payment purpose   | Notes   |
|--------------|--|---|
| 277          | Consulting in business, management, and public relations                                     | Consulting and support in business policy, strategy, planning, organisation and control, in financial and production management as well as in company image boosting.   |
| 278          | Advertising, market research, and public opinion polling                                     | Preparation of advertisements; selling/ purchasing advertisement sites and time in mass media; staging of fairs; market research.   |
| 279          | Research and development   | Research of new products and processes, conduct of experiments.   |
| 280          | Designing and engineering services   | Designer services; land survey and cartography, product control and certification; technical inspections.   |
| 282          | Waste processing and refinement  | Waste processing and disposal, refinement of polluted soil, other services related to environment protection.   |
| 283          | Agricultural, hunting, forestry, and fishery services  | Preparation of soil, harvesting, livestock-breeding and other agricultural services; hunting; forestry services; fish nursery and fish farming services.  |
| 285          | Other business-related services  | Household, sewing, printing and publishing, photography, translation, recruiting, etc. services.  |
| 286          | Mutual services of direct investor and direct investment enterprise not elsewhere classified | Mutual payments of direct investor and direct investment enterprise to cover operating expenses.  |
| 288          | Audio-visual and related services  | Shooting of films, staging of theatre performances, production of musical, sports, circus, radio, and television programmes, sound-recordings; rights to present these performances and recordings; remuneration to directors, actors and other performers.                   |
| 289          | Other entertainment, cultural, and recreational services                                     | Activities of museums, libraries, and archives; staging of cultural and sporting events; remuneration to teachers and lecturers.  |
| 291          | Government services not classified elsewhere   | Consular and other services provided by embassies and consulates; goods purchased by embassies, consulates, armed forces (including the UN Peacekeeping Forces) and other official services; organisation of official receptions; utility, transportation and other services. |

| Payment code                | Group name and payment purpose   | Notes  |
|-----------------------------|--|--|
| <b>REVENUES or EXPENSES</b> |  |  |
| 310                         | Compensation of employees  | Salaries received from and paid to non-residents and other payment for work.   |
| <b>Dividends</b>            |  |  |
| 332                         | Direct investment dividends received and paid  | Dividends received from and paid to non-residents on shares (units) that confirm participating interest in equity capital of 10% and more.   |
| 340                         | Portfolio investment dividends received and paid   | Dividends received from and paid to non-residents on shares (units) that confirm participating interest in equity capital below 10%.   |
| <b>Interest</b>             |  |  |
| 335                         | Interest income or expense on reciprocal claims and liabilities of direct investor and direct investment company                                   | Interest income or expense on loans (including financial leasing) granted to or received from a direct investor or a direct investment enterprise and on debt securities issued by a direct investor or a direct investment company. Reimbursement for forward rate agreements as received from or paid to a direct investor or a direct investment company. Income or /expense on currency and interest rate swaps with a direct investor or a direct investment company. |
| 351                         | Interest income or expense on long-term debt securities of residents and non-residents other than direct investors or direct investment companies  | Interest income or expense on debt securities issued by residents and non-residents other than direct investors and direct investment companies with the redemption date fixed at the moment of issue exceeding 1 year.  |
| 361                         | Interest income or expense on short-term debt securities of residents and non-residents other than direct investors or direct investment companies | Interest income or expense on debt securities issued by residents and non-residents other than direct investors or direct investment companies with the redemption date fixed at the moment of issue of up to 1 year (inclusive).  |
| 362                         | Interest income/expense on derivatives transactions of residents and non-residents other than direct investors or direct investment companies      | Reimbursement for forward rate agreements received from/paid to non-residents other than direct investors or direct investment companies. Income/expense on currency and interest rate swaps with non-residents other than direct investors or direct investment companies.  |
| 370                         | Interest income or expense on claims or liabilities to non-residents other than direct investors or direct investment companies                    | Interest income or expense on loans (including financial leasing) granted to/received from non-residents other than direct investors or direct investment companies and on deposits.   |

| Payment code             | Group name and payment purpose  | Notes   |
|--------------------------|---|---|
| <b>TRANSFERS</b>         |   |   |
| 379                      | Current transfers   | Contributions to international organisations; taxes, penalties, social and employer's pensions, gifts, inheritance, alimony, security deposits and other uncompensated money transfers not intended for investment. |
| 400                      | Capital transfers   | Uncompensated money transfers intended for investment.  |
| <b>DIRECT INVESTMENT</b> |   |   |
| <b>Abroad</b>            |   |   |
| 515                      | Direct investment of a resident in equity capital of a company (non-resident)       | Investment that secures the acquisition of direct investor's status in a company (non-resident). Increasing or decreasing of direct investment in a direct investment company.                                      |
| 520                      | Investment of a direct investment enterprise in equity capital of a direct investor | Sale of direct investor's shares (units) if they confirm at least 10% participation by direct investment company in equity capital of a direct investor, and purchase of these shares (units).                      |
| 536                      | Loans to direct investment enterprises  | Principal amounts of loans granted to and repaid by a direct investment company.  |
| 537                      | Financial leasing to a direct investment company                                    | Payments to a direct investor for financial leasing.  |
| 538                      | Debt securities issued by a direct investment company                               | Purchase, sale or redemption of debt securities issued by a direct investment company.  |
| 539                      | Derivatives transactions of a direct investment company                             | Amounts received or paid that arise from transactions with futures, forwards, options, etc. of a direct investment company.   |
| 541                      | Loans to direct investor  | Principal amounts of loans issued by and repaid to a direct investment company.   |
| 542                      | Financial leasing to a direct investor  | Payments to a direct investment company for financial leasing.  |
| 543                      | Debt securities issued by a direct investor   | Purchase, sale or redemption of debt securities issued by a direct investor.  |
| 544                      | Derivatives (transactions) of a direct investor                                     | Amounts received or paid that arise from transactions with futures, forwards, options, etc. of a direct investor.   |

| Payment code     | Group name and payment purpose  | Notes  |
|------------------|---|--|
| <b>In Latvia</b> |   |  |
| 570              | Direct investment of a non-resident in equity capital of a company (resident)       | Investment that secures the acquisition of direct investor's status in a company (resident).<br>Enlargement or reduction of direct investment in a direct investment company.                        |
| 565              | Investment of a direct investment enterprise in equity capital of a direct investor | Purchase of shares (units) of a direct investor if they confirm participation below 10% by a direct investment company in equity capital of a direct investor, and the sale of these shares (units). |
| 586              | Loans to a direct investor  | Principal amounts of loans granted to and repaid by a direct investor.   |
| 587              | Financial leasing to a direct investor  | Payments to a direct investment company for financial leasing.   |
| 588              | Debt securities issued by a direct investor   | Purchase, sale or redemption of debt securities issued by a direct investor.   |
| 589              | Derivatives (transactions) of a direct investor                                     | Amounts received or paid that arise from transactions with futures, forwards, options, etc. of a direct investor.  |
| 591              | Loans to direct investment enterprises  | Principal amounts of loans granted by and repaid to a direct investor.   |
| 592              | Financial leasing to a direct investment company                                    | Payments to a direct investor for financial leasing.   |
| 593              | Debt securities issued by a direct investment company                               | Purchase, sale or redemption of debt securities issued by a direct investment company.   |
| 594              | Derivatives (transactions) of a direct investment company                           | Amounts received or paid that arise from transactions with futures, forwards, options, etc. of a direct investment company.  |

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## PORTFOLIO INVESTMENT

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|               |  |   |
|---------------|--|---|
| <b>Assets</b> |  |   |
| 610           | Portfolio investment of a resident in a company (non-resident)   | Purchase of shares (units) of a company (non-resident), if they confirm participation below 10% by a resident in equity capital of this company, and sale of these shares (units).                          |
| 621           | Long-term debt securities issued by non-residents other than direct investors or direct investment companies | Purchase, sale or redemption of those debt securities issued by non-residents other than direct investors or direct investment companies whose redemption date fixed at the moment of issue exceeds 1 year. |

| Payment code       | Group name and payment purpose  | Notes   |
|--------------------|---|---|
| 631                | Short-term debt securities issued by non-residents other than direct investors or direct investment companies | Purchase, sale or redemption of those debt securities issued by non-residents other than direct investors or direct investment companies whose redemption date fixed at the moment of issue does not exceed 1 year (inclusive). |
| 641                | Derivatives (transactions) of non-residents other than direct investors or direct investment companies        | Amounts received or paid that arise from transactions with futures, forwards, options, etc. with a non-resident other than a direct investor or a direct investment company.  |
| <b>Liabilities</b> |   |   |
| 661                | Portfolio investment of a non-resident in a company (resident)  | Purchase of shares (units) of a company (resident), if they confirm participation below 10% by a non-resident in equity capital of this enterprise, and sale of these shares (units).   |
| 671                | Long-term debt securities issued by residents other than direct investors or direct investment companies      | Purchase, sale or redemption of those debt securities issued by residents other than direct investors or direct investment companies whose redemption date fixed at the moment of issue exceeds 1 year.                         |
| 681                | Short-term debt securities issued by residents other than direct investors or direct investment companies     | Sale, purchase or redemption of those debt securities issued by residents other than direct investors or direct investment companies whose redemption date fixed at the moment of issue does not exceed 1 year (inclusive).     |
| 690                | Derivatives (transactions) of residents other than direct investors or direct investment companies            | Amounts received or paid that arise from transactions with futures, forwards, options, etc. with a resident other than a direct investor or a direct investment company.  |

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#### **OTHER INVESTMENT**

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|               |   |   |
|---------------|---|---|
| <b>Assets</b> |   |   |
| 727           | Long-term loans to non-residents other than direct investors or direct investment companies   | Principal amounts of long-term loans (with maturity exceeding 1 year) granted to and repaid by non-residents other than direct investors or direct investment companies.                |
| 728           | Financial leasing to non-residents other than direct investors or direct investment companies | Payments of non-residents other than direct investors or direct investment companies for financial leasing.   |
| 729           | Short-term loans to non-residents other than direct investors or direct investment companies  | Principal amounts of short-term loans (with maturity not exceeding 1 year (inclusive)) issued to or repaid by non-residents other than direct investors or direct investment companies. |



| Payment code              | Group name and payment purpose  | Notes   |
|---------------------------|---|---|
| 734                       | Increase or decrease in resident's external deposit   | The increase in demand or time deposit in a foreign credit institution by a resident by transferring funds from an account available to him/her with a credit institution and the decrease in demand or time deposit in a foreign credit institution by transferring funds to an account available with to him/her with a credit institution. |
|                           | <b>Liabilities</b>  |   |
| 777                       | Long-term loans of non-residents other than direct investors or direct investment companies   | Principal amounts of long-term loans (with maturity exceeding 1 year) granted by and repaid to non-residents other than direct investors or direct investment companies.  |
| 778                       | Financial leasing of non-residents other than direct investors or direct investment companies | Payments to non-residents other than direct investors or direct investment companies for financial leasing.   |
| 779                       | Short-term loans of non-residents other than direct investors or direct investment companies  | Principal amounts of short-term loans (with maturity not exceeding 1 year (inclusive)) granted by and repaid to non-residents other than direct investors or direct investment companies.   |
| <b>OTHER TRANSACTIONS</b> |   |   |
| 480                       | Transactions with non-produced non-financial assets of residents                              | Sale or purchase of residents' land; sale or purchase of patents, copyright, trademarks.  |
| 481                       | Transactions with non-produced non-financial assets of non-residents                          | Purchase or sale of non-residents' land; purchase or sale of patents, copyright, trademarks.  |
| 010                       | Transactions with real estate (except land) of residents                                      | Sale or purchase of real estate (except land) owned by residents and franchise payments.  |
| 011                       | Transactions with real estate (except land) of non-residents                                  | Purchase or sale of real estate (except land) owned by non-residents and franchise payments.  |