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Regulation No 217

Regulation on Compiling and Submitting the Statistical Data on Non-bank External Payments

Issued pursuant to
Paragraph two of Section 63
of the Law on Latvijas Banka

I. General Provisions

1. The Regulation establishes:

1.1. the requirements and procedure pursuant to which credit institutions registered in Latvia and Latvian branches of credit institutions registered in foreign countries that receive deposits or other repayable funds from customers and grant loans (hereinafter referred to as the "credit institution"), and commercial companies registered in Latvia other than credit institutions and Latvian branches of commercial companies registered in foreign countries that do not receive deposits or other repayable funds from customers and do not grant loans (hereinafter referred to as the "merchant") compile and submit the statistical data on non-bank external payments (hereinafter referred to as the "statistical data") to Latvijas Banka;

1.2. the deadlines for submitting the statistical data;

1.3. the duration for storing the statistical data.

2. The terms used in the Regulation:

2.1. external payment – either a transfer in any currency as a cash or non-cash payment through the credit institution where one party of the transaction (either a payee or a 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 the merchant's demand or time deposit held with a credit institution registered in a foreign country (hereinafter referred to as the "foreign credit institution") due to a transfer of funds by the merchant from an account available to them with the credit institution;

2.3. decrease in an external deposit – a decrease in the merchant's demand or time deposit held with the foreign credit institution due to a transfer of funds by the merchant to an account available to them with the credit institution;

2.4. foreign country – a country other than Latvia;

2.5. foreign fellow enterprise:

- 2.5.1. in foreign countries – a non-resident that is classified in the same direct investment group as the merchant and that is not the merchant's direct investor or a direct investment enterprise, provided that the ultimate controlling investor is a resident;
- 2.5.2. in Latvia – a non-resident that is classified in the same direct investment group as the merchant and that is not the merchant's direct investor or a direct investment enterprise, provided that the ultimate controlling investor is a non-resident;
- 2.6. transaction date – the date on which the external payment is made, i.e. when the account of a non-bank with the credit institution is credited or debited;
- 2.7. ultimate controlling investor – an investor (a resident or a non-resident) that has directly or indirectly (through subsidiaries) acquired a holding covering 50% and more of the merchant's equity capital and that is not controlled by another investor;
- 2.8. incoming external payment – transfer of a non-resident's funds to a resident or a decrease in an external deposit;
- 2.9. outgoing external payment – transfer of a resident's funds to a non-resident or an increase in an external deposit;
- 2.10. non-bank – a customer of the credit institution (a resident) other than the monetary financial institution (hereinafter referred to as the "MFI"), including the central government, a local government, a merchant, a household, and a non-profit institution serving households;
- 2.11. non-residents – all institutional units registered in foreign countries and natural persons whose households are located outside Latvia or who are staying in Latvia for less than one year (except students), as well as foreign diplomatic and consular representative offices, representative offices of international organisations and other representative offices in Latvia;
- 2.12. debt instruments – mutual borrowing and lending (except financial leasing) and other mutual debt-creating claims and liabilities (including cash-pool and credit lines) of the merchant and the non-resident that is a direct investor, a direct investment enterprise, a foreign fellow enterprise or other non-resident;
- 2.13. residents – all institutional units, including the foreign ones, registered and operating in Latvia, and natural persons whose households are located in Latvia and who do not leave Latvia for more than one year (except students), as well as Latvian diplomatic, consular and other representative offices in foreign countries;
- 2.14. direct investment – the merchant's foreign assets and liabilities vis-à-vis a direct investor, a direct investment enterprise or a foreign fellow enterprise;
- 2.15. direct investor:
- 2.15.1. in foreign countries – the merchant having directly or indirectly (through subsidiaries or associated companies) acquired a holding covering 10% and more of the company's (a non-resident) equity capital, as well as the merchant that has registered a branch in a foreign country;
- 2.15.2. in Latvia – a non-resident having directly or indirectly (through subsidiaries or associated companies) acquired a holding covering 10% and more of the merchant's equity capital, as well as a non-resident that has registered a branch in Latvia;
- 2.16. direct investment enterprise:
- 2.16.1 in foreign countries – a company (a non-resident), in which the merchant has acquired directly or indirectly (through subsidiaries or associated companies) a holding covering 10% and more of the company's equity capital, as well as the merchant's branch registered in a foreign country;
- 2.16.2 in Latvia – the merchant, in which a non-resident has acquired directly or indirectly (through subsidiaries or associated companies) a holding covering 10% and more of the equity capital, as well as a non-resident's branch registered in Latvia.

3. Other terms are used within the meaning of Latvijas Banka's regulation laying down the requirements and procedure for compiling and submitting the statistical data on the financial position of credit institutions and other monetary financial institutions (MBP).

4. The statistical data are necessary for the performance of Latvijas Banka's tasks, including the tasks of compiling the balance of payments and direct investment statistics in compliance with international standards and the requirements of the legal acts of the European Union, including those of the European Central Bank.

5. Latvijas Banka may transfer the statistical data to the institutions referred to in Paragraphs two and three of Section 71 of the Law on Latvijas Banka subject to the requirements stipulated therein.

6. Latvijas Banka stores the statistical data for an unlimited duration.

II. General Requirements and Procedure for Compiling and Submitting the Statistical Data and the Submission Deadlines

7. The credit institution shall compile the statistical data in accordance with Appendix 1 "Monthly Report on Non-bank External Payments" (hereinafter referred to as the "Monthly Report on Non-bank External Payments") to the Regulation for each calendar month and shall submit them to Latvijas Banka within three business days following the end of the calendar month.

8. The merchant shall compile the statistical data in accordance with Appendix 2 "Monthly Report on Incoming External Payments Received at the Credit Institution (1-IB)" (hereinafter referred to as the "Monthly Report on Incoming External Payments Received at the Credit Institution (1-IB)") for the calendar month and shall submit them to Latvijas Banka within five business days following the end of the calendar month.

9. The statistical data shall be submitted to Latvijas Banka electronically in accordance with Latvijas Banka's regulation governing electronic information exchange with Latvijas Banka: via the advanced security system by credit institutions and via the non-bank statistics system or in paper-based form by merchants.

10. The statistical data shall include non-bank external payments (recalculated using the foreign exchange rate applicable in accounting for the respective foreign currency on the transaction date) equalling or exceeding 10 000 euro.

11. The credit institution shall ensure that a non-bank, when executing an outgoing external payment at the credit institution, discloses its code of the country of residence and the payee's country of residence and the code of the outgoing external payment.

12. When submitting the statistical data, the following general principles shall be observed:

12.1. the country code shall be disclosed 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 disclosed in accordance with the List of Codes and Sectors for International Organisations maintained by Latvijas Banka;

12.2. the currency code shall be disclosed in accordance with the international standard ISO 4217 "Codes for the representation of currencies and funds";

12.3. the external payment code shall be disclosed in accordance with Appendix 3 to the Regulation;

12.4. where it is impossible 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;

12.5. where the external payment has several components with a distinctive purpose, each component shall be regarded as a separate external payment for the purpose of the Regulation.

13. Non-bank external payments made with cards shall not be included in the statistical data.

III. Requirements and Procedure for Compiling the Monthly Report on Non-bank External Payments

14. The external payment shall be disclosed in the Monthly Report of Non-bank External Payments for the period to which the transaction date, which shall be disclosed in the column "Transaction date", refers.

15. The registration number of the external payment as used by the credit institution for internal accounting purposes shall be disclosed in the column "Transaction registration number".

16. The code of the respective non-bank group shall be disclosed in the column "Non-bank group code":

16.1. for the central government – code "1";

16.2. for a local government – code "2";

16.3. for a merchant – code "6";

16.4. for a household – code "7";

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

17. The merchant's registration number with the Commercial Register of the Register of Enterprises of the Republic of Latvia shall be disclosed in the column "Merchant registration number".

18. The column "Type of external payment" shall disclose whether the external payment is an incoming or outgoing non-bank payment, using the following denotations:

18.1. K – an incoming external payment;

18.2. D – an outgoing external payment.

19. The amount of the external payment in the currency in which the external payment is made shall be disclosed in the column "Amount". The sum total of such amounts shall be disclosed in the position "Total".

20. The code of the currency in which the external payment is made shall be disclosed in the column "Currency code".

21. The code of the external payment shall be disclosed in the column "External payment code". Where the merchant has not provided the code of the incoming external payment to the credit institution for the inclusion thereof in the Monthly Report on Non-Bank External Payments, the credit institution shall not fill in this column.

22. The column "Country code" shall disclose the country code of the non-resident involved in the 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 the 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 disclosed for the outgoing external payment, and the code of the country where the payer's foreign credit institution is located shall be disclosed for the incoming external payment.

IV. Requirements and Procedure for Compiling the Monthly Report on Incoming External Payments Received at the Credit Institution (1-IB)

23. The merchant shall compile the Monthly Report on Incoming External Payments Received at the Credit Institution (1-IB) separately for each credit institution where it has received incoming external payments in the calendar month.

24. Where the incoming external payment has several components with a distinctive purpose, the merchant shall disclose information on each component of the incoming external payment separately, irrespective of its amount.

25. The incoming external payment shall be disclosed in the Monthly Report on Incoming External Payments Received at the Credit Institution (1-IB) of the calendar month to which the transaction date, which shall be disclosed in the column "Transaction date", refers.

26. The amount of the incoming external payment in the currency in which the incoming external payment is made shall be disclosed in the column "Amount".

27. The code of the currency in which the incoming external payment is made shall be disclosed in the column "Currency code".

28. The purpose of the incoming external payment shall be disclosed in the column "Purpose of external payment (in words)".

29. The code of the incoming external payment shall be disclosed in the column "External payment code".

30. The column "Country code" shall disclose the country code of the 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 an external deposit, is located.

31. Where the merchant has provided the code of the incoming external payment to the credit institution for the inclusion thereof in the Monthly Report on Non-Bank External Payments, the merchant shall not disclose the statistical data on such an incoming external payment in the Monthly Report on Incoming External Payments Received at the Credit Institution (1-IB).

V. Final Provisions

32. Latvijas Banka's Regulation No 112 "Regulation on Compiling Reports on Non-bank External Payments" of 11 July 2013 (*Latvijas Vēstnesis*, 2013, No 152) shall be deemed invalid.

33. Latvijas Banka's Regulation No 112 "Regulation on Compiling Reports on Non-bank External Payments" of 11 July 2013 shall be applied to the statistical data for

December 2022. The statistical data referred to in this Paragraph shall be submitted to Latvijas Banka by the credit institution by 4 January 2023 and by the merchant – by 6 January 2023.

34. The Regulation shall take effect on 1 January 2023.

Governor of Latvijas Banka

Mārtiņš Kazāks

Monthly Report on Non-bank External Payments

_____20____

Name of the credit institution _____

Code of the credit institution _____

No	Transaction date	Transaction reference number	Non-bank group code	Merchant registration number	Type of the external payment	Amount	Currency code	External payment code	Country code
1	2	3	4	5	6	7	8	9	10
Sum total							x		

Prepared by _____
(first name, surname; e-mail address; telephone number)

Submission date _____

Governor of Latvijas Banka

Mārtiņš Kazāks

Appendix 2
to Latvijas Banka's Regulation No 217
of 12 September 2022

Monthly Report on Incoming External Payments Received at the Credit Institution (1-IB)

_____20____

Name of the merchant _____

Registration number of the merchant _____

Name of the credit institution _____

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

Prepared by _____
(first name, surname; e-mail address; telephone number)

Submission date _____

Governor of Latvijas Banka

Mārtiņš Kazāks

External payment codes

Pay- ment code	Group name and payment purpose	Notes
GOODS		
111	Exports/dispatches and imports/arrivals of goods	Payments among residents and non-residents for export/dispatches of goods from Latvia to other European Union Member States and imports/arrivals of goods into Latvia from other European Union Member States if a change of ownership has taken place as a result of a payment (including payments for the purchase and sale of fixed assets, non-customised software on physical data media and cryptocurrencies).
112	Advance payments	Advance payments and prepayments for goods
151	Processing of goods in foreign countries	Payments for processing of goods in foreign countries
152	Processing of goods in Latvia	Payments for processing of goods in Latvia
160	Repairs on goods	Costs of repairs on ships, aeroplanes, rolling stock, trucks and other fixed assets that increase the value of fixed assets.
170	Goods procured by carriers	Fuel, food and other goods purchased and consumed by resident carriers in foreign countries and by non-resident carriers in Latvia.
180	Gold	Export/dispatches of gold from Latvia to other European Union Member States and imports/arrivals of gold into Latvia from other European Union Member States.
190	Intermediary activities in trading with goods outside Latvia	The purchase of goods from a non-resident in foreign countries that are to be sold in foreign countries, and the sale in foreign countries of goods purchased in foreign countries, without entering them into Latvia (including the purchase and sale of gas and electricity on the stock exchange).
TRANSPORTATION		
Sea transport		
207	Passenger	Carriage of passengers (including the purchase and sale of tickets) and lease of vessels (with a crew) for the carriage of passengers.

Pay- ment code	Group name and payment purpose	Notes
208	Freight	Transportation of cargoes; loading and unloading of cargoes by a cargo carrier; lease of vessels (with a crew) for transportation of cargoes.
209	Other services	Services of stevedores; navigation, pilotage, anchoring and other port services; rescue services; maintenance of vessel; activities of sea freight forwarders and agents.
	Air transport	
211	Passenger	Carriage of passengers (including the purchase and sale of tickets) and lease of aircrafts (with a crew) for the carriage of passengers.
212	Freight	Transportation of cargoes; loading and unloading of cargoes by a cargo carrier; lease of aircrafts (with a crew) for the transportation of cargoes.
213	Other services	Airport services; loading and unloading of cargoes by an entity other than a cargo carrier; services related to air traffic control; rescue services; technical maintenance of aircrafts; agency services related to passenger and cargo transportation.
	Rail transport	
220	Passenger	Carriage of passengers (including the purchase and sale of tickets) by rail.
221	Freight	Cargo transportation by rail; loading and unloading of cargoes by a cargo carrier.
222	Other services	Exploitation of railways; loading and unloading of cargoes by an entity other than a cargo carrier; technical maintenance of rolling stock; activities of rail cargo forwarders and agents.
	Road transport	
224	Passenger	Carriage of passengers (including the purchase and sale of tickets) by road transport and lease of road transport (with a driver) for the carriage of passengers.
225	Freight	Transportation of cargoes by road transport; loading and unloading of cargoes by a cargo carrier; lease of trucks (with a driver).
226	Other services	Exploitation of roads, parking lots, garages; loading and unloading of cargoes by an entity other than a cargo carrier; technical maintenance of road transport; activities of cargo forwarders and agents.

Pay- ment code	Group name and payment purpose	Notes
Other transport services		
231	Pipeline transport	Transportation of gas, oil and oil products through pipelines; exploitation of pumping stations.
232	Other transport-related services	Storage of all types of goods (including gas); customs warehousing; customs clearance; cargo handling operations (e.g. temporary placement of goods in boxes or their removal from boxes, inspection, weighing) and auxiliary transport activities n.i.e.
OTHER SERVICES		
237	Business trips	All types of services, e.g. hotel, local transport, catering, except international transport services, during business trips.
241	Health-related trips	Services rendered by hospitals, sanatoriums, other medical institutions and physicians; other services, except international transport services, during a health-related trip.
242	Education-related trips	Tuition fees and other services, except international transport services, during an education-related trip.
243	Other personal trips	Services provided by tour operators; all types of services, e.g. hotel, local transport, catering, except international transport services, during a personal (except health and education-related) trip.
244	Postal services	Delivery of postal items by post and other services provided by postal authorities; mailbox rental.
247	Telecommunication services	Broadcast or transmission of sound, images, data or other information by cable, satellite or electronic mail; business network services, teleconferencing and support services; mobile telecommunication services; provision of internet backbone services; on-line access services (including internet access services) and telecommunication network servicing.
248	Courier services	Delivery of postal items by courier.

Pay- ment code	Group name and payment purpose	Notes
250	Construction in foreign countries	Construction, renovation and repair (excluding designing and engineering services) of buildings and structures (including roads, railways, airfields and ports) in foreign countries; electric installation works; installation works of ventilation equipment, conditioners and other equipment; lease of construction machines and demolition equipment (with an operator).
251	Construction services in Latvia	Construction, reconstruction and repair (except designing and engineering services) of buildings and structures (including roads, railways, airfields and ports) in Latvia; electric installation works; installation works of ventilation equipment, conditioners and other equipment; lease of construction machines and demolition equipment (with an operator).
254	Life insurance premiums and pension funding	Payments by a certain deadline or by the death of the insured person.
054	Life insurance and pension payments	Payments when they become due or in the event of the death of the insured person.
255	Cargo insurance premiums	Cargo insurance against damage or loss
055	Freight insurance payments	Payments in cases of cargo damage or loss.
256	Premiums of other types of insurance	Insurance against loss caused by accidents and fires; health, property, vehicle (including casco insurance of ships), money loss and civil liability insurance.
056	Payments of other types of insurance	Payments in the event of other types of direct insurance.
257	Reinsurance premiums	Premium paid by the reinsurance buyer for risk insurance.
057	Reinsurance payments	Payment made to the buyer of reinsurance.
258	Auxiliary services related to insurance	Activities of insurance agents, risk and loss evaluators.
260	Financial services	Fees for maintaining an account, for loans, letters of credit, financial leasing, factoring, financial asset management, financial advisory services, foreign exchange transactions, securities custodian and brokerage services, issuance, purchase and sale of securities, arranging transactions with financial derivatives.

Pay- ment code	Group name and payment purpose	Notes
263	Computer services	The development and sale of customised software (including websites) and the sale of licences related to its use; periodic licence fees or a separate payment for the use of downloaded or otherwise electronically delivered non-customised software; the sale and purchase of non-customised software systems, applications and originals with the transfer of ownership; hardware and software consultancy; maintenance and repair of computers and other office equipment; data input and processing; system maintenance and other computer services.
264	Information services	News agency services; direct non-bulk subscriptions to newspapers and periodicals; downloaded content, except downloading of computer software and audiovisual products; database conception services; database storage services; other database provision services related to data and database dissemination; web search portal services.
266	Royalties and licence fees	Charges for the use of intellectual property rights (patents, copyright, production processes and design, franchises) if intellectual property rights are acquired as a result of research and development; charges for the right to distribute and/or reproduce (through licensing agreements) originals or prototypes (manuscripts, software, cinematographic works and sound recordings).
270	Merchanting and other trade-related services	Commission fees for export and import transactions in goods and services paid to trade agents and brokers (including real estate agents).
272	Operational leasing	Lease of vessels, aircrafts and other vehicles (without a crew), railway carriages, containers, telecommunication equipment, computers and other equipment without the option to buy.
275	Legal services	Legal advice, representation services; drafting of legal documents, costs of litigation, notary activities and judgement enforcement.
276	Accounting and auditing services, tax consulting	Accounting and preparation of financial statements, their auditing; consultations on accounting and taxes; preparation of tax statements.

Pay- ment code	Group name and payment purpose	Notes
277	Consulting in business, management and public relations	Management and managerial consulting services; public relations services; consultations and assistance regarding business strategy, policy, planning, organisation and control, financial, production and personnel management, company image boosting.
278	Advertising, market research and public opinion polling	Preparation of advertisements; purchasing/selling of advertising space or time; organisation of fairs; promotion of products; market research and public opinion polling services.
279	Research and development	Fundamental and applied research; experimental development of new products and processes in science, social sciences and humanities; testing and other activities related to the development of products and processes for which the creation of patent is possible; commercial research related to electronics, pharmaceuticals and biotechnology.
280	Designing and engineering services	Planning, design and supervision of urban construction projects, those of dams, bridges, airports, equipment and other projects, as well as surveying, cartography services, certification, technical inspection.
282	Waste processing and refinement	Waste processing and disposal, refinement of polluted soil and other services related to environmental protection.
283	Agricultural, hunting and forestry services, fishery services	Agricultural, hunting and forestry services; fish farming and other fishery services; mining project planning, development and supervision.
285	Other business-related services	Household, printing, photography, design, packaging, interpretation/translation, staffing, security, building cleaning, certification of products and equipment, real estate valuation and other services; payment for real estate lease.
286	Mutual services of a direct investor, a direct investment enterprise and a foreign fellow enterprise n.i.e.	Mutual payments of a direct investor, a direct investment enterprise and a foreign fellow enterprise to cover operating expenses (including utility payments, wages).

Pay- ment code	Group name and payment purpose	Notes
288	Audio-visual and related services	Production of motion pictures; production of radio and television programmes; production of musical recordings; fees for the right to their screening and playing; remuneration to artists and other performers; purchase and sale of motion pictures, radio and television programmes, sound recordings and manuscripts downloaded or otherwise electronically delivered.
289	Other entertainment, cultural and recreational services	Organisation of distance-learning courses; training via the internet and television; remuneration to pedagogues and lecturers; medical treatment, diagnostics, laboratory and other services related to medicine; services of museums, libraries and archives; organisation of cultural, recreational and sporting events (including the purchase and sale of tickets; organisation of gambling and lotteries.
291	Government services n.i.e.	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.
REVENUES OR EXPENSES		
310	Compensation of employees	Wages received from and paid to non-residents and other types of remuneration.
	Dividends	
332	Dividends received and paid on direct investment	Dividends received from and paid to non-residents on shares (units) that confirm an equity holding of 10% and more.
340	Portfolio investment dividends received and paid	Dividends received from and paid to non-residents on shares (units) that confirm an equity holding of less than 10%.
	Interest	
335	Interest income or expense on reciprocal claims and liabilities of a direct investor, a direct investment enterprise and a foreign fellow enterprise	Interest income or expense on debt instruments (including financial leasing) issued to or received from a direct investor, a direct investment enterprise or a foreign fellow enterprise; on debt securities issued by a direct investor, a direct investment enterprise or a foreign fellow enterprise.

Pay- ment code	Group name and payment purpose	Notes
351	Interest income or expense on long-term debt securities issued by residents and non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises	Interest income or expense on debt securities issued by residents and non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises with maturity fixed at the moment of issue of more than 1 year.
361	Interest income or expense on short-term debt securities issued by residents and non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises	Interest income or expense on debt securities issued by residents and non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises with maturity fixed at the moment of issue of up to 1 year (inclusive).
362	Interest income or expense on financial derivatives of residents and non-residents	Reimbursement for forward rate agreements received from or paid to non-residents. Income from non-residents or expense to them for swaps.
370	Interest income or expense on claims and liabilities to non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises	Interest income or expense on debt instruments (including financial leasing) issued to or received from non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises and on deposits.
TRANSFERS		
379	Current transfers	Contributions to international organisations; taxes, tax repayments, participation fees, penalties, social and employers' pensions, gifts, inheritance, alimony, security deposits, bonuses, discounts and other uncompensated money transfers not intended for investment (including projects funded by the European Union and other international organisations); income and expense arising from emissions trading.
400	Capital transfers	Uncompensated money transfers intended for investment (including projects funded by the European Union and other international organisations).

Pay- ment code	Group name and payment purpose	Notes
DIRECT INVESTMENT		
Abroad		
515	Direct investment of a resident in the capital of an enterprise (a non-resident)	Investment that ensures the acquisition of direct investor's status in an enterprise (a non-resident). Increasing or decreasing of direct investment in a direct investment enterprise (including share premiums).
520	Investment by a direct investment enterprise in the capital of a direct investor	The sale of a direct investor's shares (units) if they confirm participation below 10% by a direct investment company in the capital of a direct investor, and the purchase of these shares (units).
536	Debt instruments to a direct investment enterprise or a foreign fellow enterprise	Debt instruments issued to a direct investment enterprise or a foreign fellow enterprise and the debt instruments repaid thereof.
537	Financial leasing to a direct investment enterprise or a foreign fellow enterprise	Payments to a direct investor or a foreign fellow enterprise for financial leasing.
538	Debt securities issued by a direct investment enterprise or a foreign fellow enterprise	The purchase, sale or redemption of debt securities issued by a direct investment enterprise or a foreign fellow enterprise.
539	Financial derivatives of a direct investment enterprise or a foreign fellow enterprise	Amounts received or paid arising from transactions with futures, forwards, options, swaps, etc. of a direct investment enterprise or a foreign fellow enterprise.
541	Debt instruments to a direct investor or a foreign fellow enterprise	Debt instruments issued by and repaid to a direct investment enterprise or a foreign fellow enterprise.
542	Financial leasing to a direct investor or a foreign fellow enterprise	Payments to a direct investor or a foreign fellow enterprise for financial leasing.
543	Debt securities issued by a direct investor or a foreign fellow enterprise	The sale, purchase or redemption of debt securities issued by a direct investment enterprise or a foreign fellow enterprise.

Pay- ment code	Group name and payment purpose	Notes
544	Financial derivatives of a direct investor or a foreign fellow enterprise	Amounts received or paid arising from transactions with futures, forwards, options, swaps, etc. of a direct investment enterprise or a foreign fellow enterprise.
	In Latvia	
570	Direct investment of a non-resident in the capital of an enterprise (a resident)	Investment that ensures the acquisition of direct investor's status in an enterprise (a resident). Increasing or decreasing of direct investment in a direct investment enterprise (including share premiums).
565	Investment of a direct investment enterprise in the capital of a direct investor	The purchase of shares (units) of a direct investor if they confirm participation below 10% by a direct investment enterprise in the equity capital of a direct investor, and the sale of these shares (units).
586	Debt instruments to a direct investor or a foreign fellow enterprise	Debt instruments issued to a direct investor or a foreign fellow enterprise and debt instruments repaid thereof.
587	Financial leasing to a direct investor or a foreign fellow enterprise	Payments to a direct investment enterprise or a foreign fellow enterprise for financial leasing.
588	Debt securities issued by a direct investor or a foreign fellow enterprise	The purchase, sale or redemption of debt securities issued by a direct investor or a foreign fellow enterprise.
589	Financial derivatives of a direct investor or a foreign fellow enterprise	Amounts received or paid arising from transactions with futures, forwards, options, swaps, etc. of a direct investor or a foreign fellow enterprise.
591	Debt instruments to a direct investment enterprise or a foreign fellow enterprise	Debt instruments issued by and repaid to a direct investor or a foreign fellow enterprise.
592	Financial leasing to a direct investment enterprise or a foreign fellow enterprise	Payments to a direct investor or a foreign fellow enterprise for financial leasing.

Pay- ment code	Group name and payment purpose	Notes
593	Debt securities issued by a direct investment enterprise or a foreign fellow enterprise	The purchase, sale or redemption of debt securities issued by a direct investment enterprise or a foreign fellow enterprise.
594	Financial derivatives of a direct investment enterprise or a foreign fellow enterprise	Amounts received or paid arising from transactions with futures, forwards, options, swaps, etc. of a direct investment enterprise or a foreign fellow enterprise.
PORTFOLIO INVESTMENT		
Assets		
610	Portfolio investment of a resident in an enterprise (a non-resident)	The purchase of shares (units) of a company (a non-resident), if they confirm participation below 10% by a resident in the equity capital of this company, and the sale of these shares (units). The purchase of investment fund shares/units or alternative investment fund shares/units of a resident and the sale of these shares or units.
621	Long-term debt securities issued by non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises	The purchase, sale or redemption of those debt securities issued by non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises with maturity fixed at the moment of issue of more than 1 year.
631	Short-term debt securities issued by non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises	The purchase, sale or redemption of the debt securities issued by non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises with maturity fixed at the moment of issue of up to 1 year (inclusive).
641	Financial derivatives of non-residents other than direct investors or direct investment enterprises or foreign fellow enterprises	Amounts received or paid arising from transactions with futures, forwards, options, swaps, etc. of non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises.

Pay- ment code	Group name and payment purpose	Notes
Liabilities		
661	Portfolio investment of a non-resident in an enterprise (a resident)	The sale of shares (units) of a company (a non-resident), if they confirm participation below 10% by a non-resident in the equity capital of this company, and the purchase of these shares (units). The sale of investment fund shares/units or alternative investment fund shares/units of a resident and the purchase of these shares or units.
671	Long-term debt securities issued by residents other than direct investors or direct investment enterprises	The purchase, sale or redemption of the debt securities issued by residents other than direct investors or direct investment enterprises with maturity fixed at the moment of issue of more than 1 year.
681	Short-term debt securities issued by residents other than direct investors or direct investment enterprises	The purchase, sale or redemption of the debt securities issued by residents other than direct investors or direct investment enterprises with maturity fixed at the moment of issue of up to 1 year (inclusive).
690	Financial derivatives of residents other than direct investors or direct investment enterprises	Amounts received or paid arising from transactions with futures, forwards, options, swaps, etc. of residents other than direct investors or direct investment enterprises.
OTHER INVESTMENT		
Assets		
727	Long-term loans to non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises	Long-term (with maturity of more than 1 year) debt instruments issued to and repaid by non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises, as well as payments made by an assignee (a resident) to a creditor (a non-resident) within the long-term assignment of claims.
728	Financial leasing to non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises	Payments for financial leasing made by non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises.

Pay- ment code	Group name and payment purpose	Notes
729	Short-term loans to non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises	Short-term (with maturity of up to 1 year inclusive) debt instruments issued to and repaid by non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises, as well as payments made by an assignee (a resident) to a creditor (a non-resident) within the short-term assignment of claims.
734	Increase or decrease in a resident's foreign deposit	An increase in demand or time deposit with a foreign credit institution by a resident by transferring funds from an account available to them with a credit institution and a decrease in demand or time deposit in a foreign credit institution by transferring funds to an account available to him/her with a credit institution. Transfer of funds from/to electronic trade platforms (including PayPal).
Liabilities		
777	Long-term loans of non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises	Long-term (with maturity of more than 1 year) debt instruments issued by and repaid to non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises, as well as payments made by an assignee (a non-resident) to a creditor (a resident) within the long-term assignment of claims.
778	Financial leasing of non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises	Payments for financial leasing to non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises.
779	Short-term loans of non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises	Short-term (with maturity of up to 1 year inclusive) debt instruments issued by and repaid to non-residents other than direct investors, direct investment enterprises or foreign fellow enterprises, as well as payments made by an assignee (a non-resident) to a creditor (a resident) within the short-term assignment of claims.
OTHER TRANSACTIONS		
480	Transactions in non-produced non-financial assets of residents	The sale or purchase of residents' patents, copyright, trademarks.

481	Transactions in non-produced non-financial assets of non-residents	The sale or purchase of non-residents' patents, copyright, trademarks.
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Payment code	Group name and payment purpose	Notes
010	Transactions in residents' real estate	The sale or purchase of real estate (including land) owned by residents and franchise payments.
011	Transactions in non-residents' real estate	The sale or purchase of real estate (including land) owned by non-residents and franchise payments.

Governor of Latvijas Banka

Mārtiņš Kazāks