
Preface

On our way towards International Standards and comparability of data worldwide, it is fundamental to have common understanding of concepts and definitions amongst the data suppliers, compilers and end users. The International Organization like International Monetary Fund, World Bank, International Accounting Standard Board (IASB), Financial Accounting Standard Board (FASB), Statistical Data and Metadata Exchange (SDMX) and others along with national bodies are working towards the achievement of the goal of convergence on a single set of high-quality standards around the world.

Statistics & DWH Department of the State Bank of Pakistan being the sole compiler of Balance of Payments, Monetary and Corporate Sector Statistics is very ambitious in adopting standard practices of data collection, compilation and dissemination. In connection with the compilation of Balance of Payments statistics, the major share of information is received from Authorized Dealers (ADs) in Foreign Exchange, which report data through International Transactions Reporting System (ITRS).

ITRS is the most comprehensive system of data collection on foreign exchange transactions used by the compilers of BOP. ITRS data of banks is the major data source for the current account transactions of the BOP. It is very helpful to counter check the flows in the financial account and provide timely and most accurate data on the BOP.

The Foreign Exchange Regulation Act 1947 confers the authority to the State Bank of Pakistan for the monitoring of the foreign exchange transactions in and out of the country. State Bank of Pakistan made it mandatory for the ADs to report all the transactions in foreign exchange described under Chapter XXII of Foreign Exchange Manual. Code guide for reporting the foreign exchange transactions through ITRS was amended in 2003 for adopting BPM5.

State Bank of Pakistan has adopted methodologies of compilation of Pakistan's Balance of Payments according to the guidelines provided by the International Monetary Fund (IMF) in Balance of Payments Manual-6th Edition (BPM6-2009). Previously the code guide was revised with the implementation of BPM5. In order to cope up with reporting requirements under BPM6 and capture transactions for which codes are not available, the "Code Guide" has been revised. The "Code Guide" is also available at (www.sbp.org.pk) to facilitate accurate classification of foreign exchange transactions in ITRS.

The project team of "Revamping the Foreign Exchange Returns Code Guide" acknowledges, with thanks, its indebtedness for the valuable guidance of Mr. Azizullah Khattak, Director S&DWD, Mr. Shamsul Arifeen, Additional Director and other DMT members.

Project Team
Statistics & DWD

I. Introduction

Purpose of the Code Guide

Statistics & DW Department is the sole compiler of Pakistan's Balance of Payments (BOP) Statistics. The business process includes the designing of questionnaire; providing guidance to the respondents; collection; processing; validation and dissemination of data. The process involves maximum possible coverage of the transactions of residents with rest of the world (ROW).

Exchange Records or International Transactions Reporting System (ITRS) of banks is a major source of BOP Statistics. All foreign exchange transactions; inward and outward remittances on account of trade and invisible transactions; inter-bank sale and purchase; sales to and/ or purchases from SBP; conversion of currencies in exchange of other currencies and balances are captured through ITRS. The foreign exchange data thus collected are incorporated in the balance of payments with some adjustments.

Main purpose of the guide is to provide coding system/ guidelines to the respondents for reporting foreign exchange transactions. It can be useful for other stakeholders since it covers the conceptual framework, definitions, and Standard Component Classification as per BPM6.

The guide is a supplement to Chapter XXII of Foreign Exchange Manual (Updated up to March 14, 2019) and to be used in line with the instructions issued from time to time by the SBP.

We assume that the guide will serve the purpose. The suggestions for improvement are highly appreciated.

Changes from the previous code lists

This is the second edition of code guide in booklet form wherein one can get a glimpse of overall scenario of the balance of payments standard components; conceptual framework; and the relevance of data collection and its importance regarding accuracy and timeliness. The code lists have been duly updated and reclassified as per definitions of Balance of Payments Manual 6th edition (BPM6) of 2009.

The code lists provided to the banks in 2003 were prepared according to the definitions of Balance of Payments Manual 5th Edition (BPM5) of IMF. The developments since then in the field of international trade and finance including trade in services; decentralization of foreign exchange controls; and developments in debt instruments; etc. are covered in revised classification.

The HS codes issued by Pakistan Customs for commodity classification (exports / imports) will be used by ADs for data reporting to SBP. This will facilitate the coding as the exporters, importers, and ADs are well aware of HS Codes. It is to be noted that ITRS allows the ADs to add the newly issued HS codes in the system.

Composition of the guide

First section describes definitions and conceptual framework of balance of payments. The structure and standard components of balance of payments are also provided to let the banks understand the structure of end product of the system.

Second section brings in the details of various schedules and their summaries along with inter relationships.

Third section comprises of code lists for classification of transactions by the ADs

Annexure are the specimen of all related summary statements and schedules.

II. Conceptual framework and Standard Components of Balance of Payments

Definitions

A **transaction** is an interaction between two institutional units that occurs by mutual agreement or through the operation of the law and involves an exchange of value or a transfer.

Economic transactions, for the most part between residents and nonresidents, consist of those involving goods, services, and primary income; those involving financial claims on, and liabilities to the rest of the world; and those (such as gifts), classified as secondary income.

Flows reflect the creation, transformation, exchange, transfer, or extinction of economic value; they involve changes in the volume, composition, or value of an institutional unit's assets and liabilities.

Key concepts

Vertical Double—Entry Bookkeeping—Corresponding Entries

Each transaction leads to at least two corresponding entries, traditionally referred to as a credit entry and a debit entry. Balance of Payments for an economy are compiled on a vertical double-entry bookkeeping basis from the perspective of the residents of that economy. Because each transaction is either an exchange or a transfer, it requires two entries. This principle ensures that the total of all credit entries and that of all debit entries for all transactions are equal, thus permitting a check on consistency of accounts.

Concept of residence

Residence is particularly important attribute of an institutional unit in the balance of payments because the identification of transactions between residents and nonresidents underpins the system. The concept of residence is based on sectoral transactor's center of economic interest. An institutional unit has a center of economic interest and is a resident unit of a country when from some location, dwelling, place of production, or other premises within the economic territory of country, the unit engages and intends to continue engaging, either indefinitely or over a finite period usually a year, in economic activities and transactions on a significant scale. The one-year period is suggested only as a guideline and not as an inflexible rule.

Time of recording

In balance of payments the principle of accrual accounting governs the time of recording of transactions. Therefore, transactions are recorded when economic value is created, transformed, exchanged, transferred, or extinguished. Claims and liabilities arise when there is a change in ownership.

Classification of Balance of Payments

Balance of payments statistics must be arranged within a coherent structure to facilitate their utilization and adaptation for multiple purposes e.g. policy formation, analytical studies, projections, bilateral comparisons of particular components or total transactions, regional and global aggregations, etc.

The IMF bases the determination of standard components, as per BPM6, on the objectives of large number of users after comprehensive discussions and feedbacks of member countries.

Balance of Payments

The balance of payments is a statistical statement that summarizes transactions between residents and nonresidents during a period. It consists of the goods and services account, the primary income account, the secondary income account, the capital account, and the financial account.

Current Account

The current account shows flows of goods, services, primary income, and secondary income between residents and nonresidents.

Goods

Recording of goods implies provision or acquisition of real resources of an economy to and from the rest of the world. Goods cover general merchandise, goods under merchanting, and nonmonetary gold.

General Merchandise on fob basis

General merchandise on a balance of payments cover goods whose economic ownership is changed between a resident and a nonresident.

Goods under Merchanting

Merchanting is defined as the purchase of goods by a resident (of the compiling economy) from a nonresident combined with the subsequent resale of the same goods to another nonresident without the goods being present in the compiling economy. Merchanting occurs for transactions involving goods where physical possession of the goods by the owner is unnecessary for the process to occur.

Non-Monetary Gold

This covers exports and imports of gold not held as reserve assets (monetary gold) by the monetary authority. Non-monetary gold is held as a store of value and treated like any other commodity.

Services

Services component implies receipts/ payments for provision and acquisition of services of an economy to and from the rest of the world. Services include following item:

Manufacturing services on physical inputs owned by others

Manufacturing services on physical inputs owned by others cover processing, assembly, labeling, packing, and so forth undertaken by enterprises that do not own the goods concerned. The manufacturing is undertaken by an entity that does not own the goods and that are paid a fee by the owner.

Maintenance and repair services

Maintenance and repair services cover 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.

Transport

Transport is the process of carriage of people and objects from one location to another as well as related supporting and auxiliary services, also included are postal and courier services.

Travel

Travel credits cover goods and services for own use or to give away acquired from an economy by nonresidents during visits to that economy and debits cover goods and services for own use or to give away acquired from other economies by residents during visits to these other economies.

Construction

Construction covers transactions between residents and non-residents of an economy for the creation, renovation, repair, or extension of fixed assets in the form of buildings, land improvements of an engineering nature, and other such engineering constructions as roads, bridges, dams, and so forth. It also includes related installation and assembly work and site preparation and general construction as well as specialized services such as painting, plumbing, and demolition. It also includes management of construction projects.

Insurance and pension services

Insurance and pension services include services of providing life insurance and annuities, nonlife insurance, reinsurance, freight insurance, pensions, standardized guarantees, and auxiliary services to insurance, pension schemes, and standardized guarantee schemes.

Financial Services

Financial services cover financial intermediary and auxiliary services, except insurance and pension fund services. These services include those usually provided by banks and other financial corporations. They include deposit taking and lending, letters of credit, credit card services, commissions and charges related to financial leasing, factoring, underwriting, and clearing of payments. Also included are financial advisory services, custody of financial assets or bullion, financial asset management, monitoring services, liquidity provision services, risk assumption services other than insurance, merger and acquisition services, credit rating services, stock exchange services, and trust services.

Charges for the use of intellectual property n.i.e.

Charges for the use of intellectual property include charges for the use of proprietary rights (such as patents, trademarks, copyrights, industrial processes and designs including trade secrets, franchises. These rights can arise from research and development, as well as from marketing); and charges for licenses to reproduce or distribute (or both) 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 live performances and television, cable, or satellite broadcast).

Telecommunications, computer, and information services

Telecommunications services encompass the broadcast or transmission services; computer services consist of hardware and software related services and data-processing services; and information services include news agency services.

Other Business Services

This category includes research and development services; professional and management consulting services; technical, trade-related, waste treatment and de-pollution, agricultural, and mining services; operating leasing and miscellaneous business.

Personal, Cultural and Recreational Services

It covers audiovisual related services and other cultural services provided by residents to nonresidents and vice versa. Audiovisual related services include production of motion pictures on films or video tape, radio and television programs, and musical recordings. Among other cultural services are services associated with libraries, museums—and other cultural and sporting activities.

Government goods and Services n.i.e.

Government goods and services cover goods and services supplied by and to enclaves, such as embassies, military bases, and international organizations; goods and services acquired from

the host economy by diplomats, consular staff, and military personnel located abroad and their dependents; and services supplied by and to governments.

Primary Income

Primary income represents the return that accrues to institutional units for their contribution to the production process or for the provision of financial assets and renting natural resources to other institutional units.

Compensation of Employees

Compensation of employees presents remuneration in return for the labor input to the production process contributed by an individual in an employer employee relationship with the enterprise. Wages, salaries and other benefits received to/ from nonresident employers are treated as compensation of employees.

Direct Investment Income

It is the profit and dividend on equity participation and interest on debt earned by direct investor.

Portfolio Investment Income

Portfolio investment income includes dividend on equity securities (shareholding of less than 10 %) and interest from holding of foreign bonds, notes, and money market instruments.

Other Investment Income

Other investment income include interest receipts/ payments of loans, deposits, interest on reserve assets, IMF charges, investment income attributable to policyholders in insurance, pension fund, withdrawals from income of quasi corporations and other primary income to nonresidents other than those on direct and portfolio investment.

Secondary Income

The secondary income account shows current transfers between residents and nonresidents. The transactions recorded in the secondary income account pertain to all transfers relating to general government (current international cooperation between different governments, payments of current taxes on income and wealth, etc.) and financial corporations, nonfinancial corporations, households, and NPISHs that directly affect gross national disposable income from abroad and influence the consumption of goods and services.

Capital Account

The capital account in the international accounts shows (a) capital transfers receivable/ payable between residents and nonresidents and (b) the acquisition and disposal of non-produced, non-financial assets between residents and nonresidents.

Capital Transfer

Capital transfers are transfers in which the ownership of an asset (other than cash or inventories) changes from one party to another; or which obliges one or both parties to acquire or dispose of an asset (other than cash or inventories); or where a liability is forgiven by the creditor.

Acquisition/ Disposal of Non-Produced, Non-Financial Assets

Non-produced, non-financial assets consist of (a) natural resources include land, mineral rights, forestry rights, water, fishing rights, air space, and electromagnetic spectrum; (b) contracts, leases, and licenses covers those contracts, leases, and licenses that are recognized as economic assets; (c) marketing assets consist of items such as brand names, mastheads, trademarks, logos, and domain names.

Financial Account

The financial account records transactions that involve acquisition of financial assets and incurrence of liabilities and that take place between residents and nonresidents.

Direct Investment

Direct investment implies a long-term relationship between the direct investor and the direct investment enterprise and a significant degree of influence by the direct investor on the management of the direct investment enterprise. Direct investment comprises the initial transaction between the two entities—that is, the transaction that establishes the direct investment relationship—and all subsequent transactions between the entities and among affiliated enterprises, both incorporated and unincorporated. For direct investment relationship, direct investor owns 10 percent or more of the ordinary shares or voting power (for an incorporated enterprise) or the equivalent (for an unincorporated enterprise).

Portfolio Investment

Portfolio investment implies holding by non-resident of less than 10% share in equity securities, investment in debt securities (in the form of bonds and notes) and investment in money market instruments of resident company.

Other Investment

Other investment includes all financial transactions that are not covered in the categories for direct investment, portfolio investment or reserve assets. Under other investment, the instrument classified under assets and liabilities, comprises trade credits, loans (including use of Fund credit and loans from the Fund), currency and deposits, other equity and other accounts receivable/ payable.

Reserves Assets

Reserve assets are those external assets that are readily available to and controlled by monetary authorities for meeting balance of payments financing needs, for intervention in exchange markets to affect the currency exchange rate, and for other related purposes (such as maintaining confidence in the currency and the economy, and serving as a basis for foreign borrowing).

Errors & Omissions

It is a balancing item intended to offset overstatement or understatement of recorded components due to statistical discrepancies.

Exceptional Financing

It consists of any arrangements made by the authorities of an economy to meet balance of payments needs other than those involving use of reserve assets, fund credit and loans from the Fund to deal with payments imbalances.

Special Drawing Rights (SDRs)

The SDR is an international reserve asset, created by the IMF in 1969 to supplement its member countries' official reserves. Its value is based on a basket of five key international currencies, and SDRs can be exchanged for freely usable currencies.

Workers' Remittances

Workers' remittances are current transfers for family maintenance by migrants who are employed and residents in new economies. (A resident is a person who stays, or is expected to stay for a year or more in an economy.)

Balance of Payments: Standard Components

1. Current account

Current account balance (+ surplus; - deficit)

1.A Goods and services

Balance on goods and services (+ surplus; - deficit)

1.A.a Goods

Balance on trade in goods (+ surplus; - deficit)

1.A.a.1 General merchandise on a BOP basis

1.A.a.2 Net exports of goods under merchanting

1.A.a.2.1 Goods acquired under merchanting (negative credits)

1.A.a.2.2 Goods sold under merchanting

1.A.a.3 Nonmonetary gold

1.A.b Services

Balance on trade in services (+ surplus; - deficit)

1.A.b.1 Manufacturing services on physical inputs owned by others

1.A.b.2 Maintenance and repair services n.i.e.

1.A.b.3 Transport

1.A.b.3.1 Sea transport

1.A.b.3.1.1 Passenger

1.A.b.3.1.2 Freight

1.A.b.3.1.3 Other

1.A.b.3.2 Air transport

1.A.b.3.2.1 Passenger

1.A.b.3.2.2 Freight

1.A.b.3.2.3 Other

1.A.b.3.3 Other modes of transport

1.A.b.3.3.1 Passenger

1.A.b.3.3.2 Freight

1.A.b.3.3.3 Other

1.A.b.3.4 Postal and courier services

1.A.b.4 Travel

1.A.b.4.1 Business

1.A.b.4.2 Personal

1.A.b.5 Construction

1.A.b.6 Insurance and pension services

1.A.b.7 Financial services

1.A.b.8 Charges for the use of intellectual property n.i.e.

1.A.b.9 Telecommunications, computer, and information services

1.A.b.10 Other business services

1.A.b.10.1 Research and development services

1.A.b.10.2 Professional and management consulting services

- 1.A.b.10.3 Technical, trade-related, and other business services
- 1.A.b.11 Personal, cultural, and recreational services
 - 1.A.b.11.1 Audiovisual and related services
 - 1.A.b.11.2 Other personal, cultural, and recreational services
- 1.A.b.12 Government goods and services n.i.e.

1.B Primary income

Balance on primary income (+ surplus; - deficit)

1.B.1 Compensation of employees

1.B.2 Investment income

1.B.2.1 Direct investment

1.B.2.1.1 Income on equity and investment fund shares

1.B.2.1.1.1 Dividends and withdrawals from income of quasi-corporations

1.B.2.1.1.1.1 Direct investor in direct investment enterprises

1.B.2.1.1.1.2 Direct investment enterprises in direct investor (reverse investment)

1.B.2.1.1.1.3 Between fellow enterprises

1.B.2.1.1.2 Reinvested earnings

1.B.2.1.2 Interest

1.B.2.1.2.1 Direct investor in direct investment enterprises

1.B.2.1.2.2 Direct investment enterprises in direct investor (reverse investment)

1.B.2.1.2.3 Between fellow enterprises

1.B.2.2 Portfolio investment

1.B.2.2.1 Investment income on equity and investment fund shares

1.B.2.2.1.1 Dividends on equity excluding investment fund shares

1.B.2.2.1.2 Investment income attributable to investment fund shareholders

1.B.2.2.1.2.1 Dividends

1.B.2.2.1.2.2 Reinvested earnings

1.B.2.2.2 Interest

1.B.2.2.2.1 Short-term

1.B.2.2.2.2 Long-term

1.B.2.3 Other investment

1.B.2.3.1 Withdrawals from income of quasi-corporations

1.B.2.3.2 Interest

1.B.2.3.3 Investment income attributable to policyholders in insurance, pension schemes,

1.B.2.4 Reserve assets

1.B.2.4.1 Income on equity and investment fund shares

1.B.2.4.2 Interest

1.B.3 Other primary income

Balance on goods, services, and primary income (+ surplus; - deficit)

1.C Secondary income

Balance on secondary income (+ surplus; - deficit)

1.C.1 General government

1.C.2 Financial corporations, nonfinancial corporations, households, and NPISHs

1.C.2.1 Personal transfers (Current transfers between resident and nonresident households)

1.C.2.2 Other current transfers

2 Capital account

Capital account balance (+ surplus; - deficit)

2.1 Gross acquisitions (DR.)/disposals (CR.) of nonproduced nonfinancial assets

2.2 Capital transfers

2.2.1 General government

2.2.1.1 Debt forgiveness

2.2.1.2 Other capital transfers

2.2.2 Financial corporations, nonfinancial corporations, households, and NPISHs

2.2.2.1 Debt forgiveness

2.2.2.2 Other capital transfers

Net lending (+) / net borrowing (-) (balance from current and capital accounts)

3 Financial account

Net lending (+) / net borrowing (-) (from financial account)

3.1 Direct investment

Net Acquisition of Financial Assets

3.1.1 Equity and investment fund shares

3.1.1.1 Equity other than reinvestment of earnings

3.1.1.1.1 Direct investor in direct investment enterprises

3.1.1.1.2 Direct investment enterprises in direct investor (reverse investment)

3.1.1.1.3 Between fellow enterprises

3.1.1.2 Reinvestment of earnings

3.1.2 Debt instruments

3.1.2.1 Direct investor in direct investment enterprises

3.1.2.2 Direct investment enterprises in direct investor (reverse investment)

3.1.2.3 Between fellow enterprises

Net Incurrence of Liabilities

3.1.1 Equity and investment fund shares

3.1.1.1 Equity other than reinvestment of earnings

3.1.1.1.1 Direct investor in direct investment enterprises

3.1.1.1.2 Direct investment enterprises in direct investor (reverse investment)

3.1.1.1.3 Between fellow enterprises

3.1.1.2 Reinvestment of earnings

3.1.2 Debt instruments

3.1.2.1 Direct investor in direct investment enterprises

3.1.2.2 Direct investment enterprises in direct investor (reverse investment)

3.1.2.3 Between fellow enterprises

3.2 Portfolio investment

Net Acquisition of Financial Assets

3.2.1 Equity and investment fund shares

3.2.1.2 Deposit-taking corporations, except the central bank

- 3.2.1.4 Other sectors
 - 3.2.1.4.1 Other financial corporations
 - 3.2.1.4.2 Nonfinancial corporations, households, and NPISHs
- 3.2.2 Debt securities
 - 3.2.2.1 Central bank
 - 3.2.2.1.1 Short-term
 - 3.2.2.1.2 Long-term
 - 3.2.2.2 Deposit-taking corporations, except the central bank
 - 3.2.2.2.1 Short-term
 - 3.2.2.2.2 Long-term
 - 3.2.2.3 General government
 - 3.2.2.3.1 Short-term
 - 3.2.2.3.2 Long-term
 - 3.2.2.4 Other sectors
 - 3.2.2.4.0.1 Short-term
 - 3.2.2.4.0.2 Long-term
 - 3.2.2.4.1 Other financial corporations
 - 3.2.2.4.1.1 Short-term
 - 3.2.2.4.1.2 Long-term
 - 3.2.2.4.2 Nonfinancial corporations, households, and NPISHs
 - 3.2.2.4.2.1 Short-term
 - 3.2.2.4.2.2 Long-term

Net Incurrence of Liabilities

- 3.2.1 Equity and investment fund shares
 - 3.2.1.1 Central bank
 - 3.2.1.2 Deposit-taking corporations, except the central bank
 - 3.2.1.3 General government
 - 3.2.1.4 Other sectors
 - 3.2.1.4.1 Other financial corporations
 - 3.2.1.4.2 Nonfinancial corporations, households, and NPISHs
- 3.2.2 Debt securities
 - 3.2.2.1 Central bank
 - 3.2.2.1.1 Short-term
 - 3.2.2.1.2 Long-term
 - 3.2.2.2 Deposit-taking corporations, except the central bank
 - 3.2.2.2.1 Short-term
 - 3.2.2.2.2 Long-term
 - 3.2.2.3 General government
 - 3.2.2.3.1 Short-term
 - 3.2.2.3.2 Long-term
 - 3.2.2.4 Other sectors
 - 3.2.2.4.0.1 Short-term

- 3.2.2.4.0.2 Long-term
- 3.2.2.4.1 Other financial corporations
 - 3.2.2.4.1.1 Short-term
 - 3.2.2.4.1.2 Long-term
- 3.2.2.4.2 Nonfinancial corporations, households, and NPISHs
 - 3.2.2.4.2.1 Short-term
 - 3.2.2.4.2.2 Long-term
- 3.3 Financial derivatives (other than reserves) and employee stock options
- Net Acquisition of Financial Assets
 - 3.3.1 Central bank
 - 3.3.2 Deposit-taking corporations, except the central bank
 - 3.3.3 General government
 - 3.3.4 Other sectors
 - 3.3.4.1 Other financial corporations
 - 3.3.4.2 Nonfinancial corporations, households, and NPISHs
- Net Incurrence of Liabilities
 - 3.3.1 Central bank
 - 3.3.2 Deposit-taking corporations, except the central bank
 - 3.3.3 General government
 - 3.3.4 Other sectors
 - 3.3.4.1 Other financial corporations
 - 3.3.4.2 Nonfinancial corporations, households, and NPISHs
- 3.4 Other investment
- Net Acquisition of Financial Assets
 - 3.4.1 Other equity
 - 3.4.2 Currency and deposits
 - 3.4.2.1 Central bank
 - 3.4.2.1.1 Short-term
 - 3.4.2.1.2 Long-term
 - 3.4.2.2 Deposit-taking corporations, except the central bank
 - 3.4.2.2.1 Short-term
 - 3.4.2.2.2 Long-term
 - 3.4.2.3 General government
 - 3.4.2.3.1 Short-term
 - 3.4.2.3.2 Long-term
 - 3.4.2.4 Other sectors
 - 3.4.2.4.0.1 Short-term
 - 3.4.2.4.0.2 Long-term
 - 3.4.2.4.1 Other financial corporations
 - 3.4.2.4.1.1 Short-term
 - 3.4.2.4.1.2 Long-term
 - 3.4.2.4.2 Nonfinancial corporations, households, and NPISHs

- 3.4.2.4.2.1 Short-term
 - 3.4.2.4.2.2 Long-term
- 3.4.3 Loans
 - 3.4.3.1 Central bank
 - 3.4.3.1.1 Credit and loans with the IMF (other than reserves)
 - 3.4.3.1.2 Other short-term
 - 3.4.3.1.3 Other long-term
 - 3.4.3.2 Deposit-taking corporations, except the central bank
 - 3.4.3.2.1 Short-term
 - 3.4.3.2.2 Long-term
 - 3.4.3.3 General government
 - 3.4.3.3.1 Credit and loans with the IMF (other than reserves)
 - 3.4.3.3.2 Other short-term
 - 3.4.3.3.3 Other long-term
 - 3.4.3.4 Other sectors
 - 3.4.3.4.0.1 Short-term
 - 3.4.3.4.0.2 Long-term
 - 3.4.3.4.1 Other financial corporations
 - 3.4.2.4.1.1 Short-term
 - 3.4.2.4.1.2 Long-term
 - 3.4.3.4.2 Nonfinancial corporations, households, and NPISHs
 - 3.4.3.4.2.1 Short-term
 - 3.4.3.4.2.2 Long-term
- 3.4.4 Insurance, pension, and standardized guarantee schemes
 - 3.4.4.1 Central bank
 - 3.4.4.2 Deposit-taking corporations, except the central bank
 - 3.4.4.3 General government
 - 3.4.4.4 Other sectors
 - 3.4.4.4.1 Other financial corporations
 - 3.4.4.4.2 Nonfinancial corporations, households, and NPISHs
- 3.4.5 Trade credit and advances
 - 3.4.5.1 Central bank
 - 3.4.5.1.1 Short-term
 - 3.4.5.1.2 Long-term
 - 3.4.5.2 General government
 - 3.4.5.2.1 Short-term
 - 3.4.5.2.2 Long-term
 - 3.4.5.3 Deposit-taking corporations
 - 3.4.5.3.1 Short-term
 - 3.4.5.3.2 Long-term
 - 3.4.5.4 Other sectors
 - 3.4.5.4.0.1 Short-term

- 3.4.5.4.0.2 Long-term
 - 3.4.5.4.1 Other financial corporations
 - 3.4.5.4.1.1 Short-term
 - 3.4.5.4.1.2 Long-term
 - 3.4.5.4.2 Nonfinancial corporations, households, and NPISHs
 - 3.4.5.4.2.1 Short-term
 - 3.4.5.4.2.2 Long-term
 - 3.4.6 Other accounts receivable—other
 - 3.4.6.1 Central bank
 - 3.4.6.1.1 Short-term
 - 3.4.6.1.2 Long-term
 - 3.4.6.2 Deposit-taking corporations, except the central bank
 - 3.4.6.2.1 Short-term
 - 3.4.6.2.2 Long-term
 - 3.4.6.3 General government
 - 3.4.6.3.1 Short-term
 - 3.4.6.3.2 Long-term
 - 3.4.6.4 Other sectors
 - 3.4.6.4.0.1 Short-term
 - 3.4.6.4.0.2 Long-term
 - 3.4.6.4.1 Other financial corporations
 - 3.4.6.4.1.1 Short-term
 - 3.4.6.4.1.2 Long-term
 - 3.4.6.4.2 Nonfinancial corporations, households, and NPISHs
 - 3.4.6.4.2.1 Short-term
 - 3.4.6.4.2.2 Long-term
- 3.5 Reserve assets
 - 3.5.1 Monetary gold
 - 3.5.1.1 Gold bullion
 - 3.5.1.2 Unallocated gold accounts
 - 3.5.2 Special drawing rights
 - 3.5.3 Reserve position in the IMF
 - 3.5.4 Other reserve assets
 - 3.5.4.1 Currency and deposits
 - 3.5.4.1.1 Claims on monetary authorities
 - 3.5.4.1.2 Claims on other entities
 - 3.5.4.2 Securities
 - 3.5.4.2.1 Debt securities
 - 3.5.4.2.1.1 Short-term
 - 3.5.4.2.1.2 Long-term
 - 3.5.4.2.2 Equity and investment fund shares
 - 3.5.4.3 Financial derivatives

- 3.5.4.4 Other claims
- Net Incurrence of Liabilities
- 3.4.1 Other equity
- 3.4.2 Currency and deposits
 - 3.4.2.1 Central bank
 - 3.4.2.1.1 Short-term
 - 3.4.2.1.2 Long-term
 - 3.4.2.2 Deposit-taking corporations, except the central bank
 - 3.4.2.2.1 Short-term
 - 3.4.2.2.2 Long-term
 - 3.4.2.3 General government
 - 3.4.2.3.1 Short-term
 - 3.4.2.3.2 Long-term
 - 3.4.2.4 Other sectors
 - 3.4.2.4.0.1 Short-term
 - 3.4.2.4.0.2 Long-term
 - 3.4.2.4.1 Other financial corporations
 - 3.4.2.4.1.1 Short-term
 - 3.4.2.4.1.2 Long-term
- 3.4.3 Loans
 - 3.4.3.1 Central bank
 - 3.4.3.1.1 Credit and loans with the IMF (other than reserves)
 - 3.4.3.1.2 Other short-term
 - 3.4.3.1.3 Other long-term
 - 3.4.3.2 Deposit-taking corporations, except the central bank
 - 3.4.3.2.1 Short-term
 - 3.4.3.2.2 Long-term
 - 3.4.3.3 General government
 - 3.4.3.3.1 Credit and loans with the IMF (other than reserves)
 - 3.4.3.3.2 Other short-term
 - 3.4.3.3.3 Other long-term
 - 3.4.3.4 Other sectors
 - 3.4.3.4.0.1 Short-term
 - 3.4.3.4.0.2 Long-term
 - 3.4.3.4.1 Other financial corporations
 - 3.4.2.4.1.1 Short-term
 - 3.4.2.4.1.2 Long-term
 - 3.4.3.4.2 Nonfinancial corporations, households, and NPISHs
 - 3.4.3.4.2.1 Short-term
 - 3.4.3.4.2.2 Long-term
- 3.4.4 Insurance, pension, and standardized guarantee schemes
 - 3.4.4.1 Central bank

- 3.4.4.2 Deposit-taking corporations, except the central bank
- 3.4.4.3 General government
- 3.4.4.4 Other sectors
 - 3.4.4.4.1 Other financial corporations
 - 3.4.4.4.2 Nonfinancial corporations, households, and NPISHs
- 3.4.5 Trade credit and advances
 - 3.4.5.1 Central bank
 - 3.4.5.1.1 Short-term
 - 3.4.5.1.2 Long-term
 - 3.4.5.2 General government
 - 3.4.5.2.1 Short-term
 - 3.4.5.2.2 Long-term
 - 3.4.5.3 Deposit-taking corporations
 - 3.4.5.3.1 Short-term
 - 3.4.5.3.2 Long-term
 - 3.4.5.4 Other sectors
 - 3.4.5.4.0.1 Short-term
 - 3.4.5.4.0.2 Long-term
 - 3.4.5.4.1 Other financial corporations
 - 3.4.5.4.1.1 Short-term
 - 3.4.5.4.1.2 Long-term
 - 3.4.5.4.2 Nonfinancial corporations, households, and NPISHs
 - 3.4.5.4.2.1 Short-term
 - 3.4.5.4.2.2 Long-term
- 3.4.6 Other accounts payable—other
 - 3.4.6.1 Central bank
 - 3.4.6.1.1 Short-term
 - 3.4.6.1.2 Long-term
 - 3.4.6.2 Deposit-taking corporations, except the central bank
 - 3.4.6.2.1 Short-term
 - 3.4.6.2.2 Long-term
 - 3.4.6.3 General government
 - 3.4.6.3.1 Short-term
 - 3.4.6.3.2 Long-term
 - 3.4.6.4 Other sectors
 - 3.4.6.4.0.1 Short-term
 - 3.4.6.4.0.2 Long-term
 - 3.4.6.4.1 Other financial corporations
 - 3.4.6.4.1.1 Short-term
 - 3.4.6.4.1.2 Long-term
 - 3.4.6.4.2 Nonfinancial corporations, households, and NPISHs
 - 3.4.6.4.2.1 Short-term

3.4.6.4.2.2 Long-term

3.4.7 Special drawing rights

3 Total assets

3 Total liabilities

III. Reporting procedure of transactions by Authorized Dealers

Terminologies

Authorized Dealers (ADs): State Bank of Pakistan grants authorization (Authorized Dealers License) to Banks/ NBFIs to deal in foreign exchange. Subsequently the Banks/NBFIs authorize their branches to deal in the foreign exchange. Under the guide all such Banks/NBFIs or their branches are named Authorized Dealers (ADs).

Main types of transactions in the returns can be classified as (i) Visible (Exports and Imports); (ii) Invisible (All services/ income except for visible); (iii) Capital transactions (i.e. liabilities to / claims on Pakistanis with the rest of the world); (iv) Others (transactions with affiliated branches, interbank, and transaction with SBP).

Coding system: In order to describe the above foreign exchange transactions for balance of payments statistics, following particulars are required:

- i) Authorized Dealer;
- ii) Country;
- iii) Currency;
- iv) Beneficiary / effective parties;
- v) Amount; etc.

The compilers can have millions of permutations/ combinations of the above variables. In order to facilitate the data handling / processing through computer/ error rectification/ accuracy, the coding system is inevitable. The updated / modified code lists are provided in the third section of the guide.

Specimen of Schedules / Summaries are provided in Annexure. The description of all such Schedules/ Summaries available under Chapter 22 XXII of Foreign Exchange Manual (Eighth Edition – 2002), is reproduced here briefly for the convenience of Banks.

Balanced/ Unbalanced Authorized Dealer: Every branch of a bank authorized to deal in foreign exchange may not be maintaining separate nostro position. The ADs maintaining separate nostro positions are called balanced ADs and are required to submit Summary Statements by taking into account the opening and closing nostro balances for each currency. For unbalanced Authorized Dealer i.e. those who are not maintaining separate nostro balances. The Head Offices/ Principal Offices have to adjust the branch transactions in their balanced summary statements.

Inward Remittances: means purchase of foreign currencies in any form including remittances by MT, TT, Draft etc.; purchase of travelers' cheques; drafts under travelers letters of credit; bills of exchange;

currency notes and coins; and Debit to banks' non-resident Rupee accounts also constitutes an inward remittance.

Outward Remittances: means sale of foreign exchange in any form and including remittances by MT, TT, Draft etc.; sale of travelers cheques; travelers letters of credit; foreign currency notes and coins; and the outward remittances can also be made either by sale of foreign exchange or by credit to non-resident Rupee accounts of banks' overseas branches or correspondents.

Export Receipts: The proceeds received through ADs on account of goods exported from Pakistan as per EForm are called export receipts during the reporting month. This also includes the advance receipts as per advance payment voucher (APV) and amount of re-export. All the other definitions are as per Manual.

Form – E: As required under the Federal Government Notification Nos. I(6)- ECS/48 and I(7)ECS/48 both dated the 1st July, 1948 the exporters are required to declare their exports to the Customs/ Postal authorities in Form 'E' or electronic E-form (EEF).

Import Payments: The payments made through banking system for the settlement of import bills are called import payments.

Form – I: It is an application form for remittance against imports into Pakistan, which is signed by the importer or his authorized agents. This form is submitted to the Authorized Dealer who signs the certificate as prescribed therein. In cases where the Authorized Dealers are empowered to approve the remittances on behalf of the SBP, they will do so by recording their approval on the form. In all other cases, the forms together with the required supporting documents are forwarded to the SBP for approval.

Form R: it is declaration in respect of receipts above USD.10, 000 for purposes other than exports and family maintenance.

Form M: is an application form for permission to purchase foreign exchange for outward remittance other than imports and travel, which is approved by concerned AD or in some cases by SBP.

IRV: Inward Remittance Voucher, details of all inward remittances for family maintenance and other receipts up to USD 10,000/= for the purposes other than exports are reported at this voucher.

Invisible Receipts/ Payments: Purchase and sale of foreign currencies by the Authorized Dealers related to invisible items like services e.g. transactions related to dividend, interest, loans, grants, workers' remittances etc. are called Invisible Receipts and Payments respectively.

SCRA: stands for Special Convertible Rupee Accounts, which are opened by the foreigners in Pak. Rupees. The amounts are credited to these accounts after converting of foreign currency into Pak. Rupees for the purpose of investment at Stock Exchange. The balance may be shifted any time to outside the country after conversion into foreign currency. The outstanding balance in these accounts is a foreign liability.

Foreign Portfolio Investment: Remittances received in country relating to equity (less than 10%), securities, shares, debentures, certificates and money market instruments etc. are treated as foreign portfolio investment.

Foreign Direct Investment: Remittances received in the country relating to equity more than 10% or for those firms whose management is in the hands of foreign investors and remittances received for the purpose of establishment of business is treated as foreign direct investment.

Cash Transactions: Physical movement of foreign currency notes against exchange of goods & services transacted through Authorized Dealers or deposit and withdrawals from FCAs are called cash transaction.

Account Transaction: Book entries, which are passed by the Authorized Dealers to debit or credit an account, are called account transactions.

Capital Account: It refers to the recording of capital movement in the business. In ITRS, it is sale/ purchase of foreign exchange among the branches of same bank or among the other banks.

Non Bank Financial Institutions NBFIs: Financial institutions, which cannot undertake banking activities i.e. collect deposits or open current accounts but can extend loan by availing credit line from State Bank of Pakistan. Regarding foreign exchange transaction they can issue certificates of investment to the non-residents and are not allowed opening foreign currency accounts. In other words they have been issued restricted authorized dealers license.

Trade Nostro Balances: Nostro balance minus balance under FE25 because FE 25 deposits are banks' liability and are not surrendered to the SBP.

Currency and deposits balances: The nostro balances held by ADs and can be used freely by them i.e. nostro balance other than trade nostro are to be classified as Currency and Deposits. The sum of the two balances is the nostro position of respective balanced AD.

Foreign Exchange Inter Bank Rate: Foreign Exchange rate, which prevail for sale/purchase of foreign exchange among banks or the rate quoted by the banks to its customers.

Floating Foreign Exchange Rate: Foreign Exchange Rate that is changed with the change in demand & supply of the Foreign exchange in the market.

Summary Statements

Summary Statements: These are the extract of authorized dealer's ledger in a summarized form showing all the foreign exchange transactions in all the currencies. These are supported by schedules. There are S1, S4, and S6 summary statements.

Statement S-1: An abstract of Authorized Dealer's ledger account in foreign currency, which contains totals under specified heads e.g. Exports, Imports, Invisible Receipts and Invisible Payments etc.

Statement S-4: An abstract of Authorized Dealer's ledgers account, which consists, consolidated figures of all non-resident bank branches and correspondents' Rupee accounts maintained with them e.g. Exports, Imports, Invisible Receipts and Invisible Payments etc.

Statement S-6: An abstract of Authorized Dealer's ledger account, which consists transactions in foreign currency notes.

Schedules:

The details of transactions are provided on respective schedules. Every Schedule contains columns for currency code, country code, AD Code, purpose code and the period. Code lists for each are provided in the next section of the Guide.

Schedule A-1/O-1: Purchases of foreign currencies or debits to non-resident bank rupee accounts covering all post-shipment (full/final/partial) proceeds of 'EXPORTS' from Pakistan as per E-Form will be listed on this schedule.

Schedule A-2/O2: All pre-shipment (advance) receipts from abroad for goods to be exported will be reported on this schedule.

Schedule A-3/O-3: Purchases of foreign currencies or debits of non-resident bank rupee accounts against 'RE-EXPORT' of imported goods are reported on this Schedule.

Schedule A-4/O-4: Utilizations (shipments) against advance receipts of exports will be reported on this schedule.

Schedule J/O-3: This Schedule represents purchases of foreign currencies or debits of non-resident bank rupee accounts against invisible items like services, transfers, income and investments etc.

Schedule H: Purchases of foreign exchange from overseas branches and correspondents for credit of the rupee equivalent to non-resident bank account (S-1) and credit against purchases of foreign currencies (S-4).

Schedule B: Purchases of a foreign currency against sale of other foreign currencies are reported on this Schedule.

Schedule C: This Schedule relates to the purchases of a foreign currency from Authorized Dealers or branches in Pakistan maintaining a separate currency position.

Schedule W: Purchases from Exchange Companies in Pakistan maintaining a separate currency position

Schedule D: This Schedule represents foreign currencies purchased from or sold to the State Bank of Pakistan and are reported by the Head Offices/ Principal Offices of the banks.

Schedule O: Head offices/ Principal Offices of the banks report adjustments of purchases of branches not maintaining separate currency position through this schedule so that the closing balance of the bank could be calculated.

Schedule L: This Schedule covers debit to non-resident bank rupee accounts covering the transfers to other non-resident rupee accounts (S-4).

Schedule E-2/P-2: Payments of foreign currency or credit to non-resident bank rupee accounts relating to 'IMPORTS' of goods are reported under this Schedule.

Schedule E-3/P-3: Travel and FCA payments of foreign currencies or credit to nonresident bank rupee accounts are covered through this Schedule.

Schedule E-4/P-4: This Schedule relates to payments of foreign currencies or credit to non-resident bank rupee accounts on account of invisible/miscellaneous items.

Schedule M: Debit to non-resident bank rupee accounts (S-4) against sale of foreign currencies (S-1) to overseas bank's branches and correspondents.

Schedule F: Sale of FCY against purchase of other FCY (Opposite schedule B). (S-1) are reported under this Schedule.

Schedule G: Sale of foreign currencies to other Authorized Dealers or branches in Pakistan maintaining a separate currency position (S-1) is reported on this Schedule.

Schedule P: Head Offices/ Principal Offices of the banks report adjustment of sale of currencies of their branches not maintaining separate currency position under this Schedule.

Schedule N: The closing balances (S-4) of non-resident bank rupee accounts are to be reported on this schedule.

Schedule R: Credit to non-resident bank rupee accounts covering transfers (S-4) from other non-resident bank accounts are reported through this Schedule.

Schedule LAC-NR: This Schedule represents imports under loans/aids, credits & grants where no remittances are involved.

Schedule EL-2/EL-3: This Schedule is used for imports under credit.

Forms: These are the supporting documents filled in mostly by customers containing basic information about the transaction.

Frequency: data are collected on monthly basis.

Mode of Data collection: electronic data CSV file is submitted through Data Acquisition Portal (DAP) and forms/schedules/summaries through email

Receiving Date: Data is received by 5th of the following month to which it relates.

IV. Coding the Monthly Foreign Exchange Return

In this section you will find description of the code lists. These code lists have been prepared keeping in view the type / nature of economic transactions, data requirements of various Departments of SBP; balance of payments; ministry of Finance; Ministry of Commerce; Privatization Commission; Board of Investment; IMF; etc.

Code List No.1 (Document codes): The list comprises Document Codes. It is an electronic code used to represent a schedule All transactions on a document code for a particular currency of respective AD are added and matched to the particular summary statement. This is the basic code, any error in punching this code, mismatches the Summary.

Code List No.2 (currency codes): Comprises Currency Codes. The monthly returns are prepared in actual currency of transaction. The code list covers all currencies along with name of countries, ISO and old ITRS country codes.

Code List No.3 (Country codes): comprises ISO and old ITRS country codes. The codes are used to capture counter party country in the transaction.

Code List No.4 & 6 (HS Commodity codes): This code list is based on the Harmonized System of commodity description (HS Codes) prepared by Pakistan Customs. The list is used to classify the commodity being exported or imported. HS are the similar codes adopted worldwide. The Harmonized Commodity Description and Coding System generally referred to as "Harmonized System" or simply "HS" is a multipurpose international product nomenclature developed by the World Customs Organization (WCO).. The code list for HS (Code List No. 4 & 6) being a voluminous one is not included in the guide; [codes](http://download1.fbr.gov.pk/Docs/2018817158749999PakistanCustomTariff2018-19-CH1-99.pdf) are available on customs website (<http://download1.fbr.gov.pk/Docs/2018817158749999PakistanCustomTariff2018-19-CH1-99.pdf>)

Code List No. 5 (Invisible receipts): comprises Purpose, Description and Code to be used by ADs to classify each transaction of invisible or capital receipts. The ADs are required to classify each transaction on the basis of intentions of the transactor (Purpose) on Schedule 'J'. The Purpose Code should be for the same intentions as mentioned on form R / IRV. The person responsible for coding the Schedule 'J' must be aware of the purpose of classification and nature of transaction.

Code List No. 7(Invisible payments): comprises Purpose, Description and Code to be used by ADs to classify each transaction of invisible or capital payment. The ADs are required to classify each transaction on the basis of intentions of the transactor (Purpose) on Schedule 'E-3' and 'E-4'. The Purpose Code should be for the same intentions mentioned on form M / T-1.

Code List No. 8 (departments): comprises Department of Federal / Provincial / Public Sector Enterprises / Autonomous Enterprises etc. The codes are used for monitoring the payments of foreign exchange with

respect to various institutions/ organizations. This is helpful to plan the annual budget of foreign exchange. Controlling authorities of such institutions may reconcile their payouts with the help of ADs monthly reporting. ADs are required to take utmost care in coding the Department Code to fulfill the requirement.

Code List No. 1
(Schedule Codes)

Each Schedule has a document code for computer processing that are as under:

<u>Name of Schedule</u>	<u>Document Code</u>
Summary Statement (S-1)	91
Summary Statement (S-4)	94
Summary Statement (S-6)	96
Schedule A-1/O-1	51
Schedule A-2/O-2	52
Schedule A-3/O-3	03
Schedule A-4/O-4	54
Schedule J/O-3	73
Schedule H	67
Schedule B	53
Schedule C	05
Schedule W	25
Schedule D	06
Schedule O	22
Schedule L	75
Schedule E-2/P-2	55
Schedule E-3/P-3	57
Schedule E-4/P-4	59
Schedule M	77 for S-1 and 79 for S-4
Schedule F	65
Schedule G	12
Schedule P	23
Schedule N	83
Schedule R	85

Code List No. 2

(Currency Codes)

Country	Currency	Code	ISO Number	ITRS Currency Codes
AFGHANISTAN	Afghani	AFN	971	61
ALGERIA	Algerian Dinar	DZD	12	92
AMERICAN SAMOA	US Dollar	USD	840	1
ANDORRA	Euro	EUR	978	87
AUSTRALIA	Australian Dollar	AUD	36	11
AUSTRIA	Euro	EUR	978	87
BAHRAIN	Bahraini Dinar	BHD	48	94
BANGLADESH	Taka	BDT	50	25
BELGIUM	Euro	EUR	978	87
BHUTAN	Indian Rupee	INR	356	16
BONAIRE, SINT EUSTATIUS AND SABA	US Dollar	USD	840	1
BOUVET ISLAND	Norwegian Krone	NOK	578	32
BRAZIL	Brazilian Real	BRL	986	65
BRITISH INDIAN OCEAN TERRITORY (THE)	US Dollar	USD	840	1
BRUNEI DARUSSALAM	Brunei Dollar	BND	96	84
CANADA	Canadian Dollar	CAD	124	2
CHINA	Yuan Renminbi	CNY	156	67
CHRISTMAS ISLAND	Australian Dollar	AUD	36	11
COCOS (KEELING) ISLANDS (THE)	Australian Dollar	AUD	36	11
COOK ISLANDS (THE)	New Zealand Dollar	NZD	554	12
COSTA RICA	Costa Rican Colon	CRC	188	47
CURAÇAO	Netherlands Antillean Guilder	ANG	532	33
CYPRUS	Euro	EUR	978	87
DENMARK	Danish Krone	DKK	208	30
DOMINICAN REPUBLIC (THE)	Dominican Peso	DOP	214	49
ECUADOR	US Dollar	USD	840	1
EGYPT	Egyptian Pound	EGP	818	40
EL SALVADOR	El Salvador Colon	SVC	222	51
ESTONIA	Euro	EUR	978	87
ETHIOPIA	Ethiopian Birr	ETB	230	68
EUROPEAN UNION	Euro	EUR	978	87
FAROE ISLANDS (THE)	Danish Krone	DKK	208	30
FIJI	Fiji Dollar	FJD	242	5
FINLAND	Euro	EUR	978	87
FRANCE	Euro	EUR	978	87
FRENCH GUIANA	Euro	EUR	978	87
FRENCH POLYNESIA	CFP Franc	XPF	953	59
FRENCH SOUTHERN TERRITORIES (THE)	Euro	EUR	978	87

Country	Currency	Code	ISO Number	ITRS Currency Codes
GERMANY	Euro	EUR	978	87
GHANA	Ghana Cedi	GHS	936	69
GREECE	Euro	EUR	978	87
GREENLAND	Danish Krone	DKK	208	30
GUADELOUPE	Euro	EUR	978	87
GUAM	US Dollar	USD	840	1
GUATEMALA	Quetzal	GTQ	320	52
GUERNSEY	Pound Sterling	GBP	826	10
GUINEA	Guinea Franc	GNF	324	82
HAITI	Gourde	HTG	332	53
HAITI	US Dollar	USD	840	1
HEARD ISLAND AND McDONALD ISLANDS	Australian Dollar	AUD	36	11
HOLY SEE (THE)	Euro	EUR	978	87
HONDURAS	Lempira	HNL	340	54
HONG KONG	Hong Kong Dollar	HKD	344	18
ICELAND	Iceland Krona	ISK	352	6
INDIA	Indian Rupee	INR	356	16
INDONESIA	Rupiah	IDR	360	71
INTERNATIONAL MONETARY FUND (IMF)	SDR (Special Drawing Right)	XDR	960	99
IRAN (ISLAMIC REPUBLIC OF)	Iranian Rial	IRR	364	43
IRAQ	Iraqi Dinar	IQD	368	73
IRELAND	Euro	EUR	978	87
ISLE OF MAN	Pound Sterling	GBP	826	10
ITALY	Euro	EUR	978	87
JAMAICA	Jamaican Dollar	JMD	388	8
JAPAN	Yen	JPY	392	75
JERSEY	Pound Sterling	GBP	826	10
JORDAN	Jordanian Dinar	JOD	400	9
KENYA	Kenyan Shilling	KES	404	21
KIRIBATI	Australian Dollar	AUD	36	11
KOREA (THE DEMOCRATIC PEOPLE'S REPUBLIC OF)	North Korean Won	KPW	408	48
KOREA (THE REPUBLIC OF)	Won	KRW	410	89
KUWAIT	Kuwaiti Dinar	KWD	414	90
LATVIA	Euro	EUR	978	87
LEBANON	Lebanese Pound	LBP	422	77
LESOTHO	Rand	ZAR	710	13
LIBERIA	Liberian Dollar	LRD	430	23
LIBYA	Libyan Dinar	LYD	434	24
LIECHTENSTEIN	Swiss Franc	CHF	756	38
LITHUANIA	Euro	EUR	978	87
LUXEMBOURG	Euro	EUR	978	87

Country	Currency	Code	ISO Number	ITRS Currency Codes
MALAWI	Kwacha	MWK	454	62
MALAYSIA	Malaysian Ringgit	MYR	458	17
MALTA	Euro	EUR	978	87
MARSHALL ISLANDS (THE)	US Dollar	USD	840	1
MARTINIQUE	Euro	EUR	978	87
MAYOTTE	Euro	EUR	978	87
MEXICO	Mexican Peso	MXN	484	55
MICRONESIA (FEDERATED STATES OF)	US Dollar	USD	840	1
MONACO	Euro	EUR	978	87
MONTENEGRO	Euro	EUR	978	87
MOROCCO	Moroccan Dirham	MAD	504	78
MYANMAR	Kyat	MMK	104	14
NAMIBIA	Rand	ZAR	710	13
NAURU	Australian Dollar	AUD	36	11
NEPAL	Nepalese Rupee	NPR	524	91
NETHERLANDS (THE)	Euro	EUR	978	87
NEW CALEDONIA	CFP Franc	XPF	953	59
NEW ZEALAND	New Zealand Dollar	NZD	554	12
NICARAGUA	Cordoba Oro	NIO	558	56
NIGERIA	Naira	NGN	566	88
NIUE	New Zealand Dollar	NZD	554	12
NORFOLK ISLAND	Australian Dollar	AUD	36	11
NORTHERN MARIANA ISLANDS (THE)	US Dollar	USD	840	1
NORWAY	Norwegian Krone	NOK	578	32
OMAN	Rial Omani	OMR	512	45
PAKISTAN	Pakistan Rupee	PKR	586	19
PALAU	US Dollar	USD	840	1
PANAMA	Balboa	PAB	590	57
PANAMA	US Dollar	USD	840	1
PHILIPPINES (THE)	Philippine Peso	PHP	608	3
PITCAIRN	New Zealand Dollar	NZD	554	12
PORTUGAL	Euro	EUR	978	87
PUERTO RICO	US Dollar	USD	840	1
QATAR	Qatari Rial	QAR	634	93
RWANDA	Rwanda Franc	RWF	646	80
RÉUNION	Euro	EUR	978	87
SAINT BARTHÉLEMY	Euro	EUR	978	87
SAINT MARTIN (FRENCH PART)	Euro	EUR	978	87
SAINT PIERRE AND MIQUELON	Euro	EUR	978	87
SAN MARINO	Euro	EUR	978	87
SAUDI ARABIA	Saudi Riyal	SAR	682	42
SIERRA LEONE	Leone	SLL	694	26

Country	Currency	Code	ISO Number	ITRS Currency Codes
SINGAPORE	Singapore Dollar	SGD	702	20
SINT MAARTEN (DUTCH PART)	Netherlands Antillean Guilder	ANG	532	33
SLOVAKIA	Euro	EUR	978	87
SLOVENIA	Euro	EUR	978	87
SOMALIA	Somali Shilling	SOS	706	27
SOUTH AFRICA	Rand	ZAR	710	13
SPAIN	Euro	EUR	978	87
SRI LANKA	Sri Lanka Rupee	LKR	144	15
SUDAN (THE)	Sudanese Pound	SDG	938	60
SVALBARD AND JAN MAYEN	Norwegian Krone	NOK	578	32
SWEDEN	Swedish Krona	SEK	752	35
SWITZERLAND	Swiss Franc	CHF	756	38
SYRIAN ARAB REPUBLIC	Syrian Pound	SYP	760	81
TANZANIA, UNITED REPUBLIC OF	Tanzanian Shilling	TZS	834	64
THAILAND	Baht	THB	764	85
TIMOR-LESTE	US Dollar	USD	840	1
TOKELAU	New Zealand Dollar	NZD	554	12
TRINIDAD AND TOBAGO	Trinidad and Tobago Dollar	TTD	780	22
TUNISIA	Tunisian Dinar	TND	788	28
TURKEY	Turkish Lira	TRY	949	83
TURKS AND CAICOS ISLANDS (THE)	US Dollar	USD	840	1
TUVALU	Australian Dollar	AUD	36	11
UGANDA	Uganda Shilling	UGX	800	95
UNITED ARAB EMIRATES (THE)	UAE Dirham	AED	784	41
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND (THE)	Pound Sterling	GBP	826	10
UNITED STATES MINOR OUTLYING ISLANDS (THE)	US Dollar	USD	840	1
UNITED STATES OF AMERICA (THE)	US Dollar	USD	840	1
URUGUAY	Peso Uruguayo	UYU	858	58
VIRGIN ISLANDS (BRITISH)	US Dollar	USD	840	1
VIRGIN ISLANDS (U.S.)	US Dollar	USD	840	1
WALLIS AND FUTUNA	CFP Franc	XPF	953	59
WESTERN SAHARA	Moroccan Dirham	MAD	504	78
ZIMBABWE	Zimbabwe Dollar	ZWL	932	74
ÅLAND ISLANDS	Euro	EUR	978	87
Austria	Schilling	ATS	40	63
Belgium	Franc	BEF	56	37
Equador	Scure	ECS	218	50
Cyprus	Pound	CYP	196	4
Finland	Markka	FIM	246	72

Country	Currency	Code	ISO Number	ITRS Currency Codes
Greece	Darchma	GRD	300	46
Luxembourg	Franc	LUF	442	76
Portugal	Escudo	PTE	620	34
Scotland	Pound	GBP	826	44
Spain	Peseta	ESP	724	79
ALBANIA	Lek	ALL	8	NA
ANGOLA	Kwanza	AOA	973	NA
ANGUILLA	East Caribbean Dollar	XCD	951	NA
ANTIGUA AND BARBUDA	East Caribbean Dollar	XCD	951	NA
ARGENTINA	Argentine Peso	ARS	32	NA
ARMENIA	Armenian Dram	AMD	51	NA
ARUBA	Aruban Florin	AWG	533	NA
AZERBAIJAN	Azerbaijani Manat	AZN	944	NA
BAHAMAS (THE)	Bahamian Dollar	BSD	44	NA
BARBADOS	Barbados Dollar	BBD	52	NA
BELARUS	Belarussian Ruble	BYR	974	NA
BELIZE	Belize Dollar	BZD	84	NA
BENIN	CFA Franc BCEAO	XOF	952	NA
BERMUDA	Bermudian Dollar	BMD	60	NA
BHUTAN	Ngultrum	BTN	64	NA
BOLIVIA (PLURINATIONAL STATE OF)	Boliviano	BOB	68	NA
BOLIVIA (PLURINATIONAL STATE OF)	Mvdol	BOV	984	NA
BOSNIA AND HERZEGOVINA	Convertible Mark	BAM	977	NA
BOTSWANA	Pula	BWP	72	NA
BULGARIA	Bulgarian Lev	BGN	975	NA
BURKINA FASO	CFA Franc BCEAO	XOF	952	NA
BURUNDI	Burundi Franc	BIF	108	NA
CABO VERDE	Cabo Verde Escudo	CVE	132	NA
CAMBODIA	Riel	KHR	116	NA
CAMEROON	CFA Franc BEAC	XAF	950	NA
CAYMAN ISLANDS (THE)	Cayman Islands Dollar	KYD	136	NA
CENTRAL AFRICAN REPUBLIC (THE)	CFA Franc BEAC	XAF	950	NA
CHAD	CFA Franc BEAC	XAF	950	NA
CHILE	Unidad de Fomento	CLF	990	NA
CHILE	Chilean Peso	CLP	152	NA
COLOMBIA	Colombian Peso	COP	170	NA
COLOMBIA	Unidad de Valor Real	COU	970	NA
COMOROS (THE)	Comoro Franc	KMF	174	NA
CONGO (THE DEMOCRATIC REPUBLIC OF THE)	Congolese Franc	CDF	976	NA
CONGO (THE)	CFA Franc BEAC	XAF	950	NA
CROATIA	Kuna	HRK	191	NA

Country	Currency	Code	ISO Number	ITRS Currency Codes
CUBA	Peso Convertible	CUC	931	NA
CUBA	Cuban Peso	CUP	192	NA
CZECH REPUBLIC (THE)	Czech Koruna	CZK	203	NA
CÔTE D'IVOIRE	CFA Franc BCEAO	XOF	952	NA
DJIBOUTI	Djibouti Franc	DJF	262	NA
DOMINICA	East Caribbean Dollar	XCD	951	NA
EQUATORIAL GUINEA	CFA Franc BEAC	XAF	950	NA
ERITREA	Nakfa	ERN	232	NA
FALKLAND ISLANDS (THE) [MALVINAS]	Falkland Islands Pound	FKP	238	NA
GABON	CFA Franc BEAC	XAF	950	NA
GAMBIA (THE)	Dalasi	GMD	270	NA
GEORGIA	Lari	GEL	981	NA
GIBRALTAR	Gibraltar Pound	GIP	292	NA
GRENADA	East Caribbean Dollar	XCD	951	NA
GUINEA-BISSAU	CFA Franc BCEAO	XOF	952	NA
GUYANA	Guyana Dollar	GYD	328	NA
HUNGARY	Forint	HUF	348	NA
ISRAEL	New Israeli Sheqel	ILS	376	NA
KAZAKHSTAN	Tenge	KZT	398	NA
KYRGYZSTAN	Som	KGS	417	NA
LAO PEOPLE'S DEMOCRATIC REPUBLIC (THE)	Kip	LAK	418	NA
LESOTHO	Loti	LSL	426	NA
MACAO	Pataca	MOP	446	NA
MACEDONIA (THE FORMER YUGOSLAV REPUBLIC OF)	Denar	MKD	807	NA
MADAGASCAR	Malagasy Ariary	MGA	969	NA
MALDIVES	Rufiyaa	MVR	462	NA
MALI	CFA Franc BCEAO	XOF	952	NA
MAURITANIA	Ouguiya	MRU	929	NA
MAURITIUS	Mauritius Rupee	MUR	480	NA
MEMBER COUNTRIES OF THE AFRICAN DEVELOPMENT BANK GROUP	ADB Unit of Account	XUA	965	NA
MEXICO	Mexican Unidad de Inversion (UDI)	MXV	979	NA
MOLDOVA (THE REPUBLIC OF)	Moldovan Leu	MDL	498	NA
MONGOLIA	Tugrik	MNT	496	NA
MONTSERRAT	East Caribbean Dollar	XCD	951	NA
MOZAMBIQUE	Mozambique Metical	MZN	943	NA
NAMIBIA	Namibia Dollar	NAD	516	NA
NIGER (THE)	CFA Franc BCEAO	XOF	952	NA
PALESTINE, STATE OF	No universal currency			NA

Country	Currency	Code	ISO Number	ITRS Currency Codes
PAPUA NEW GUINEA	Kina	PGK	598	NA
PARAGUAY	Guarani	PYG	600	NA
PERU	Nuevo Sol	PEN	604	NA
POLAND	Zloty	PLN	985	NA
ROMANIA	Romanian Leu	RON	946	NA
RUSSIAN FEDERATION (THE)	Russian Ruble	RUB	643	NA
SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA	Saint Helena Pound	SHP	654	NA
SAINT KITTS AND NEVIS	East Caribbean Dollar	XCD	951	NA
SAINT LUCIA	East Caribbean Dollar	XCD	951	NA
SAINT VINCENT AND THE GRENADINES	East Caribbean Dollar	XCD	951	NA
SAMOA	Tala	WST	882	NA
SAO TOME AND PRINCIPE	Dobra	STN	930	NA
SENEGAL	CFA Franc BCEAO	XOF	952	NA
SERBIA	Serbian Dinar	RSD	941	NA
SEYCHELLES	Seychelles Rupee	SCR	690	NA
SISTEMA UNITARIO DE COMPENSACION REGIONAL DE PAGOS "SUCRE"	Sucre	XSU	994	NA
SOLOMON ISLANDS	Solomon Islands Dollar	SBD	90	NA
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	No universal currency			NA
SOUTH SUDAN	South Sudanese Pound	SSP	728	NA
SURINAME	Surinam Dollar	SRD	968	NA
SWAZILAND	Lilangeni	SZL	748	NA
SWITZERLAND	WIR Euro	CHE	947	NA
SWITZERLAND	WIR Franc	CHW	948	NA
TAIWAN (PROVINCE OF CHINA)	New Taiwan Dollar	TWD	901	NA
TAJIKISTAN	Somoni	TJS	972	NA
TOGO	CFA Franc BCEAO	XOF	952	NA
TONGA	Pa'anga	TOP	776	NA
TURKMENISTAN	Turkmenistan New Manat	TMT	934	NA
UKRAINE	Hryvnia	UAH	980	NA
UNITED STATES OF AMERICA (THE)	US Dollar (Next day)	USN	997	NA
URUGUAY	Uruguay Peso	UYI	940	NA
UZBEKISTAN	Uzbekistan Sum	UZS	860	NA
VANUATU	Vatu	VUV	548	NA
VENEZUELA (BOLIVARIAN REPUBLIC OF)	Bolivar	VEF	937	NA
VIET NAM	Dong	VND	704	NA
YEMEN	Yemeni Rial	YER	886	NA
ZAMBIA	Zambian Kwacha	ZMW	967	NA

Country	Currency	Code	ISO Number	ITRS Currency Codes
ACU	ACU Dollar	-	-	70
ACUE	ACU EURO	-	-	86
France	French franc	FRF	-	31
ITALY	Italian lira	ITL	-	36
GERMANY	Deutsche Mark	DEM	-	39
ACU	ACU JPY			96

NA : Not Available. The ITRS currency code will be issued as and when required

Code List No. 3
(Country Codes)

English Name	Alpha-3 code	Numeric	ITRS Country Codes
Afghanistan	AFG	4	10
Aland Islands	ALA	248	NA
Albania	ALB	8	20
Algeria	DZA	12	30
American Samoa	ASM	16	40
Andorra	AND	20	50
Angola	AGO	24	60
Anguilla	AIA	660	NA
Antigua and Barbuda	ATG	28	70
Argentina	ARG	32	80
Armenia	ARM	51	85
Aruba	ABW	533	87
Australia	AUS	36	90
Austria	AUT	40	100
Azerbaijan	AZE	31	105
Bahamas (the)	BHS	44	110
Bahrain	BHR	48	120
Bangladesh	BGD	50	130
Barbados	BRB	52	140
Belarus	BLR	112	155
Belgium	BEL	56	150
Belize	BLZ	84	160
Benin	BEN	204	170
Bermuda	BMU	60	180
Bhutan	BTN	64	190
Bolivia (Plurinational State of)	BOL	68	200
Bonaire, Sint Eustatius and Saba	BES	535	NA
Bosnia and Herzegovina	BIH	70	205
Botswana	BWA	72	210
Bouvet Island	BVT	74	NA
Brazil	BRA	76	220
British Indian Ocean Territory (the)	IOT	86	NA
Brunei Darussalam	BRN	96	230
Bulgaria	BGR	100	240
Burkina Faso	BFA	854	245
Burundi	BDI	108	260
Cabo Verde	CPV	132	290

English Name	Alpha-3 code	Numeric	ITRS Country Codes
Cambodia	KHM	116	1190
Cameroon	CMR	120	270
Canada	CAN	124	280
Cayman Islands (the)	CYM	136	300
Central African Republic (the)	CAF	140	310
Chad	TCD	148	320
Chile	CHL	152	330
China	CHN	156	340
Christmas Island	CXR	162	NA
Cocos (Keeling) Islands (the)	CCK	166	NA
Colombia	COL	170	350
Comoros (the)	COM	174	360
Congo (the Democratic Republic of the)	COD	180	370
Congo (the)	COG	178	375
Cook Islands (the)	COK	184	NA
Costa Rica	CRI	188	380
Côte d'Ivoire	CIV	384	1150
Croatia	HRV	191	385
Cuba	CUB	192	390
Curacao	CUW	531	NA
Cyprus	CYP	196	400
Czechia	CZE	203	412
Denmark	DNK	208	420
Djibouti	DJI	262	430
Dominica	DMA	212	440
Dominican Republic (the)	DOM	214	450
Ecuador	ECU	218	460
Egypt	EGY	818	470
El Salvador	SLV	222	480
Equatorial Guinea	GNQ	226	490
Eritrea	ERI	232	492
Estonia	EST	233	495
Eswatini	SWZ	748	NA
Ethiopia	ETH	231	500
Falkland Islands (the) [Malvinas]	FLK	238	520
Faroe Islands (the)	FRO	234	530
Fiji	FJI	242	540
Finland	FIN	246	550
France	FRA	250	560
French Guiana	GUF	254	570
French Polynesia	PYF	258	1660

English Name	Alpha-3 code	Numeric	ITRS Country Codes
French Southern Territories (the)	ATF	260	NA
Gabon	GAB	266	580
Gambia (the)	GMB	270	590
Georgia	GEO	268	600
Germany	DEU	276	610
Ghana	GHA	288	620
Gibraltar	GIB	292	630
Greece	GRC	300	640
Greenland	GRL	304	650
Grenada	GRD	308	660
Guadeloupe	GLP	312	670
Guam	GUM	316	680
Guatemala	GTM	320	690
Guernsey	GGY	831	NA
Guinea	GIN	324	710
Guinea-Bissau	GNB	624	700
Guyana	GUY	328	720
Haiti	HTI	332	730
Heard Island and McDonald Islands	HMD	334	NA
Holy See (the)	VAT	336	NA
Honduras	HND	340	740
Hong Kong	HKG	344	750
Hungary	HUN	348	760
Iceland	ISL	352	770
India	IND	356	780
Indonesia	IDN	360	790
Iran (Islamic Republic of)	IRN	364	1100
Iraq	IRQ	368	1110
Ireland	IRL	372	1120
Isle of Man	IMN	833	NA
Israel	ISR	376	NA
Italy	ITA	380	1140
Jamaica	JAM	388	1160
Japan	JPN	392	1170
Jersey	JEY	832	NA
Jordan	JOR	400	1180
Kazakhstan	KAZ	398	1195
Kenya	KEN	404	1200
Kiribati	KIR	296	1210
Korea (the Democratic People's Republic of)	PRK	408	1230

English Name	Alpha-3 code	Numeric	ITRS Country Codes
Korea (the Republic of)	KOR	410	1220
Kuwait	KWT	414	1240
Kyrgyzstan	KGZ	417	1245
Lao People's Democratic Republic (the)	LAO	418	1250
Latvia	LVA	428	1255
Lebanon	LBN	422	1260
Lesotho	LSO	426	1280
Liberia	LBR	430	1290
Libya	LBY	434	1300
Liechtenstein	LIE	438	NA
Lithuania	LTU	440	1305
Luxembourg	LUX	442	1310
Macao	MAC	446	1320
Madagascar	MDG	450	1330
Malawi	MWI	454	1340
Malaysia	MYS	458	1350
Maldives	MDV	462	1360
Mali	MLI	466	1370
Malta	MLT	470	1380
Marshall Islands (the)	MHL	584	NA
Martinique	MTQ	474	1390
Mauritania	MRT	478	1400
Mauritius	MUS	480	1410
Mayotte	MYT	175	NA
Mexico	MEX	484	1420
Micronesia (Federated States of)	FSM	583	NA
Moldova (the Republic of)	MDA	498	1425
Monaco	MCO	492	NA
Mongolia	MNG	496	1430
Montenegro	MNE	499	NA
Montserrat	MSR	500	1440
Morocco	MAR	504	1450
Mozambique	MOZ	508	1460
Myanmar	MMR	104	1415
Namibia	NAM	516	1470
Nauru	NRU	520	1480
Nepal	NPL	524	1490
Netherlands (the)	NLD	528	1500
New Caledonia	NCL	540	1520
New Zealand	NZL	554	1530

English Name	Alpha-3 code	Numeric	ITRS Country Codes
Nicaragua	NIC	558	1540
Niger (the)	NER	562	1550
Nigeria	NGA	566	1560
Niue	NIU	570	NA
Norfolk Island	NFK	574	NA
North Macedonia	MKD	807	NA
Northern Mariana Islands (the)	MNP	580	NA
Norway	NOR	578	1570
Oman	OMN	512	1580
Pakistan	PAK	586	2280
Palau	PLW	585	NA
Palestine, State of	PSE	275	1595
Panama	PAN	591	1600
Papua New Guinea	PNG	598	1610
Paraguay	PRY	600	1620
Peru	PER	604	1630
Philippines (the)	PHL	608	1640
Pitcairn	PCN	612	NA
Poland	POL	616	1650
Portugal	PRT	620	1670
Puerto Rico	PRI	630	NA
Qatar	QAT	634	1680
Réunion	REU	638	1690
Romania	ROU	642	1700
Russian Federation (the)	RUS	643	1705
Rwanda	RWA	646	1710
Saint Barthélemy	BLM	652	NA
Saint Helena, Ascension and Tristan da Cunha	SHN	654	1830
Saint Kitts and Nevis	KNA	659	1840
Saint Lucia	LCA	662	1850
Saint Martin (French part)	MAF	663	NA
Saint Pierre and Miquelon	SPM	666	1860
Saint Vincent and the Grenadines	VCT	670	1870
Samoa	WSM	882	2190
San Marino	SMR	674	NA
Sao Tome and Principe	STP	678	1720
Saudi Arabia	SAU	682	1730
Senegal	SEN	686	1740
Serbia	SRB	688	1745
Seychelles	SYC	690	1750

English Name	Alpha-3 code	Numeric	ITRS Country Codes
Sierra Leone	SLE	694	1760
Singapore	SGP	702	1770
Sint Maarten (Dutch part)	SXM	534	NA
Slovakia	SVK	703	1775
Slovenia	SVN	705	1778
Solomon Islands	SLB	90	1780
Somalia	SOM	706	1790
South Africa	ZAF	710	1795
South Georgia and the South Sandwich Islands	SGS	239	NA
South Sudan	SSD	728	NA
Spain	ESP	724	1810
Sri Lanka	LKA	144	1820
Sudan (the)	SDN	729	1880
Suriname	SUR	740	1890
Svalbard and Jan Mayen	SJM	744	NA
Sweden	SWE	752	1910
Switzerland	CHE	756	1920
Syrian Arab Republic (the)	SYR	760	1930
Taiwan (Province of China)	TWN	158	NA
Tajikistan	TJK	762	1935
Tanzania, the United Republic of	TZA	834	1940
Thailand	THA	764	1950
Timor-Leste	TLS	626	1955
Togo	TGO	768	1960
Tokelau	TKL	772	NA
Tonga	TON	776	1970
Trinidad and Tobago	TTO	780	1980
Tunisia	TUN	788	1990
Turkey	TUR	792	2000
Turkmenistan	TKM	795	2005
Turks and Caicos Islands (the)	TCA	796	NA
Tuvalu	TUV	798	2010
Uganda	UGA	800	2120
Ukraine	UKR	804	2125
U.A.E. ABUDHABI	ARE	784	2020
U.A.E.AJMAN	ARE	784	2060
U.A.E.DUBAI	ARE	784	2030
U.A.E.FUJAIRAH	ARE	784	2070
U.A.E.RAS-AL-KHAIMAH	ARE	784	2050
U.A.E.SHARJAH	ARE	784	2040

English Name	Alpha-3 code	Numeric	ITRS Country Codes
U.A.E.UMMAL-QUWAIN	ARE	784	2080
United Kingdom of Great Britain and Northern Ireland (the)	GBR	826	2090
United States Minor Outlying Islands (the)	UMI	581	NA
United States of America (the)	USA	840	2100
Uruguay	URY	858	2140
Uzbekistan	UZB	860	2145
Vanuatu	VUT	548	2150
Venezuela (Bolivarian Republic of)	VEN	862	2160
Viet Nam	VNM	704	2170
Virgin Islands (British)	VGB	92	2180
Virgin Islands (U.S.)	VIR	850	NA
Wallis and Futuna	WLF	876	NA
Western Sahara*	ESH	732	NA
Yemen	YEM	887	2210
Zambia	ZMB	894	2250
Zimbabwe	ZWE	716	2260
A.D.B.(ASIAN DEVELOPMENT	NA	NA	800
ASIAN CLEARING UNION	NA	NA	1040
B.I.S.(BANK FOR INTERNATIONAL	NA	NA	810
EIB (European Investment Bank)	NA	NA	475
EU	NA	NA	510
F.A.O.(FOOD AND AGRICULTURE	NA	NA	820
I.A.E.A.(INTERNATIONAL	NA	NA	840
I.B.R.D.(INT.BANK FOR	NA	NA	900
I.C.A.O.(INTERNATIONAL CIVIL	NA	NA	910
I.C.R.C.(INTERNATIONAL	NA	NA	920
I.D.A.(INTERNATIONAL	NA	NA	860
I.D.B.(ISLAMIC DEVELOPMENT	NA	NA	850
I.F.A.D.(INTERNATIONAL FUND	NA	NA	830
I.F.C.(INTERNATIONAL FINANCE	NA	NA	870
I.L.O.(INTERNATIONAL LABOUR	NA	NA	880
I.M.F.(INTERNATIONAL MONETARY	NA	NA	890
NORD. DEV. FUND	NA	NA	1565
NORD. I. BANK	NA	NA	1566
O.P.E.C.(ORGANISATION OF	NA	NA	930
OTHER INTERNATIONAL AGENCIES,	NA	NA	1030
OTHERS N.E.S.	NA	NA	2270
PAKISTAN-EXPORT PROCESSING ZON	NA	NA	1590
U.N. (UNITED NATIONS)	NA	NA	1020

English Name	Alpha-3 code	Numeric	ITRS Country Codes
U.N.D.P.(UNITED NATIONS	NA	NA	940
U.N.D.R.O.(UNITED NATIONS	NA	NA	980
U.N.E.S.C.O.(UNITED NATIONS	NA	NA	990
U.N.F.P.A.(UNITED NATIONS FUND	NA	NA	950
U.N.H.C.R.(UNITED NATIONS HIGH	NA	NA	970
U.N.I.C.F.E.(UNITED NATIONS	NA	NA	960
W.F.P.(WORLD FOOD PROGRAMME)	NA	NA	1010
W.H.O.(WORLD HEALTH	NA	NA	1000
UPPER VOLTA	NA	NA	2130
WINDWARD ISLANDS	NA	NA	2200
YUGOSLAVIA	NA	NA	2230
ZAIRE	NA	NA	2240
LEEWARD ISLANDS	NA	NA	1270
NETHERLANDS ANTILLES	NA	NA	1510
SCOTLAND	NA	NA	1735
SWAZILAND	NA	NA	1900

NA : Not available. The ITRS code will be issued as and when required.

Code List No. 4 & 6

(Commodity Classifications – HS Codes)

This list is used to classify the commodities being exported or imported. The code list for HS being a voluminous one is not included in the guide; the soft copy is available at web Pakistan's Customs website.

The code should be used for unidentified special transactions are as under:

<u>Description</u>	<u>Code</u>
Postal packages not classified according to kind	99910000
Special transactions and commodities not classified According to kind	99920000

All other codes will be the same as HS Code list.

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
A- TRANSPORT			
Sea transport			
1	Earnings of Pak shipping Companies	Receipts of surplus earnings of Pakistani shipping companies representing gross freight less all expenses at foreign ports.	9010
2	Charter of Pak ships with crew	Receipts on account of charter of Pakistani ships (vessels) with crew for a limited period i.e., time charter.	9011
3	Supply of Bunker oil-for ships	Receipts by oil companies in Pakistan for supply of bunker oil to foreign ships.	9012
4	Repair and maintenance of ships & salvage earnings	Remittances received from foreign shipping companies either by the repairers directly or through their agents, covering the cost of repairs, maintenance, salvage, etc. of foreign ships	9013
5	Remittances received by for Shipping Companies or their/ agents	Receipts from abroad by foreign shipping companies or their agents on account of stevedoring, harbor fees, crew expenses and other expenses of foreign ships in Pakistan. This does not include receipts for supply of bunker oil or their collections in Pakistan for freight, passage, etc.	9014
6	Refund transportation-Sea	Refund of payments on account of various items for sea transportations.	9015
Air transport			
1	Earnings of Pak airlines	Receipts of surplus earnings of Pakistani air companies representing gross freight and passage collections less all payments abroad.	9016
2	Charter of Pak aircrafts with crew	Receipts on account of charter of Pakistani aircrafts with crew for a limited period including specific flight or time charter.	9017
3	Supply of aviation Fuel-for aircrafts	Receipts by oil companies in Pakistan for supply of aviation fuel to foreign aircrafts.	9018
4	Repairs and maintenance of foreign aircrafts	Remittances received from foreign air company either by the repairers directly or through their agents, covering the cost of repairs and maintenance, etc.	9019
5	Remittances received by foreign airlines or their agents	Remittances received from abroad for various services including maintenance or establishment and provisions, etc. purchased by foreign airlines or their agents. This does not include receipts for aviation fuel or their collections in Pakistan for freight, passage, etc.	9020
6	Refund transportation -air	Refund of payments on account of various items for air transportations.	9021
7	Remittances received by recruiting agents for passage cost	Remittances received by recruiting agents in Pakistan as reimbursement of cost of passage in respect of persons going abroad for employment.	9022
Other transport			
1	Earnings of Pak road transport	Receipts of surplus earnings of Pakistani road companies representing gross passage and freight collections less all payments abroad.	9023
2	Receipts of surplus earnings of Pakistan railways	Receipts of surplus earnings of Pakistan railways representing gross freight and passage collections less all payments abroad.	9024
3	Refund other transportation	Refund of payments on account of various items for other transportations.	9026
4	Remittances received by freight forwarders & clearing agents through Sea	Receipts of freight forwarders & clearing agents for sea transportation.	9027
5	Remittances received by freight forwarders & clearing agents through Air	Receipts of freight forwarders & clearing agents for air transportation.	9028
6	Remittances received by freight forwarders & clearing agents through Land	Receipts of freight forwarders & clearing agents for land transportation.	9029
7	Earning of Liquid fuel transport through Pipelines	Receipts on account of earning of Liquid fuel transport through Pipelines across borders	9025
8	Earning through Electricity transmission	Receipts on account of earning through charges of Electricity transmissions across borders	9030
9	Other transport services	Receipts on account of other transport services include services that are auxiliary to transport and not directly provided for the movement of goods and persons. The category includes cargo handling charges billed separately from freight, storage and warehousing, packing and repackaging, towing not included in freight services, pilotage and navigational aid for carriers, air traffic control, cleaning performed in ports and airports on transport equipment, and agents' fees associated with passenger and freight transport (e.g., freight forwarding and brokerage services). Container detention charges are also included.	9009

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
Postal and courier services			
1	Postal services	Receipt from foreign post offices for pick-up, transport and delivery of letters, newspapers, periodicals, brochures and other printed matter and of parcels, packages by national postal administrations.	9091
2	Courier services	Receipt from courier companies for pick-up, transport and delivery of letters, newspapers, periodicals, brochures and other printed matter and of parcels, packages by national operators	9092
B - TRAVEL			
Business travel			
Official			
1	Official travel-Gov.	Receipts from foreign government and semi-government employees on official travel in Pakistan	9031
2	Official travel-Int. Organizations	Receipts from officials of international organizations on official travel including receipts from carrier crews stopping off or laying over.	9032
3	Surrender of unspent bal. Off. travel	Surrender of unutilized foreign exchange by the officials on their return from foreign tour.	9033
Commercial			
1	Business travel on behalf of non-resident Enterprises	Receipts from commercial travelers who visit Pakistan for sales campaigns, market exploration or commercial negotiations, installation of machinery or equipment etc. on behalf of an enterprise established in another country.	9041
2	Non official & Non Commercial delegation	Receipts from self-employed nonresidents on traveling for business purposes	9051
3	Surrender of unspent bal. non official	Surrender of unutilized foreign exchange by the non-officials on their return from foreign tour.	9052
Personal travel			
Health related			
1	Health	Receipts from non -resident patients for medical / Health treatment in Pakistan (including expenses for acquiring medical services, other health care, food, accommodation and local transport)	9061
Education related			
1	Students	Receipts by educational institutions or non-resident individuals on account of education of non-resident students studying in Pakistan (including tuition, food, accommodation, local transport, health services' charges)	9071
2	Trainees	Receipts on account of training expenditure of foreign trainees in Pakistan other than officials of government and semi-government organizations.	9072
3	Students and trainees (Outside Pakistan)	Receipts on account of foreign students and trainees receiving education/training from Pakistan such as online courses, degrees from educational institutions in Pakistan. Also include receipts for evaluation of research thesis and paper publications at international journals.	9073

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
Others			
1	Tourists Pak national	Purchases of foreign currency / rupee denominated instruments from Pakistani nationals including students who are on temporary visits to Pakistan on holiday. These also include remittances in the form of M.Ts., T.T., etc. in favor of such Pakistani nationals. Remittances in favor of Pakistani nationals who are resident in Pakistan to be classified as family remittances. Also include remittances from abroad in favor of hotels, tour operators and travel agents.	9081
2	Tourists foreign national	Purchases of instruments from foreign nationals (including Pakistanis holding foreign passports) coming to Pakistan as tourists on temporary visits. This will also include (a) Remittances in the form of M.Ts., T.Ts., Credit cards, Debit cards, etc., in favor of such foreign tourists and (b) Remittances from abroad in favor of hotels, tour operators and travel agents.	9082
3	Religious travel	Receipts from non-residents on religious visits (including expenses occurred on food, accommodation, local transport and health services)	9083
4	Surrender unspent balance Pak national	Surrender of Pakistani nationals of unutilized amount of exchange (cash, cheques, etc.,) released for their temporary visits abroad.	9084
5	Surrender unspent bal. Hajj	Surrender by Pakistani hajjis of unutilized amount of foreign exchanges (cash, cheques, etc.) on their return	9085
6	Surrender unspent bal. Non Hajj	Surrender by Pakistani Zairin of unutilized amount of foreign exchange (cash, cheques, etc.) released for Umrah, Ziarat, etc.	9086
C - CONSTRUCTION			
1	Construction services	Remittances received on account of work performed on construction projects and installation by personnel of Pakistani enterprises abroad. Also include remittances received by Pakistani residents on account of construction services provided to nonresidents in Pakistan.	9111
D - INSURANCE AND PENSION SERVICES			
Life insurance and pension funding			
1	Life insurance and pension services	Receipts of insurance service charges on account of life Insurance and pension funds.	9121
2	Refund of insurance and pension services	Refund of insurance and pension services	9124
Freight insurance			
Other direct insurance (Nonlife)			
1	Non-life insurance services	This represents receipts of nonlife insurance services charges by insurance companies in Pakistan.	9141
2	Refund of Insurance	Refund of other direct insurance payments	9146
Reinsurance			
1	Reinsurance-life	Receipts of reinsurance services charges on account of life reinsurance placed by foreign insurance companies with insurance companies in Pakistan.	9151
2	Reinsurance - Nonlife	Receipts of reinsurance services charges on account of nonlife reinsurance placed by foreign insurance companies with insurance companies in Pakistan.	9152
Auxiliary services			
1	Services auxiliary to insurance	Receipts on account of services auxiliary to insurance including brokerage and agency services	9161

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
E - FINANCIAL SERVICES			
(other than insurance)			
1	Bank commission and charges	Receipts of banks operating in Pakistan from their offices and correspondents abroad on account of intermediary service fees such as on letter of credit, bankers' acceptances lines of credit, financial leasing and foreign exchange transactions. This also includes charges of guarantees, commission and other fees related to transactions in securities -brokerage, placements of issues, underwriting, redemption, and arrangements of swaps and other hedging instruments etc. (excluding FISM).	9171
2	Remittances for guarantees involved	Receipts on account of enforcement of guarantees provided by banks and other abroad.	9172
3	Non-bank financial services	Receipts on account of all other financial services like, investment banking, mergers, acquisition, corporate finance, venture capital, securities brokerage, etc. not included in items above.	9173
4	Refund of financial services	Refund of financial services	9174
F - TELECOMMUNICATIONS, COMPUTER and INFORMATION SERVICES			
Telecommunication services			
1	Telecommunication services	Receipts on account of telecommunication services viz. transmission of sound, images or other information by telephone, telegram, cable, broadcasting, satellite, electronic mail facsimile services etc. This also includes business network services, teleconferencing services and support services.	9101
2	Call Centers	Call Centers - Receipts on account of services provided by Call Centers	9102
Computer services			
1	Hardware consultancy services	Receipts on account of computer hardware consultancy services provided to non-residents.	9181
2	Software consultancy services	Receipt on account of data base services provided to non-residents such as development, storage, and on-line time series. Also included are the data processing services provided to nonresidents	9182
3	Maintenance & repairs of computers	Receipts on account of maintenance and repairs of computers and peripheral equipment abroad to non-residents.	9183
4	Export of Computer Software	Receipts on account of export of computer software including design, development, and programming of customized system.	9184
5	Other computer services	Receipts on account of other computer services not specified elsewhere.	9185
6	Freelance of computer and information services	Remittances received by resident individuals/households from reputed overseas IT firms and online platforms on account of free-lance of computer and information systems services.	9186
Information services			
1	Earnings of journalists / authors	Earnings of journalists and writers on account of their contribution in foreign magazines, newspapers etc.	9191
2	Subscription to newspapers/periodicals	Receipts on account of subscription to domestic newspapers and periodicals (not in bulk) by non-residents abroad. Also includes subscription charges to online journals, library resources and publication fees in local news papers.	9192
3	News agents and correspondents	Remittances received by Pakistani newsagents and news correspondents from abroad for their services.	9193

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
G - CHARGES FOR THE USE OF INTELLECTUAL PROPERTY N.I.E			
1	Royalties & trade marks	Receipts associated with the authorized use of proprietary rights (such as patents, trademarks, copyrights, industrial processes and designs including trade secrets, franchises). These rights can arise from research and development, as well as from marketing.	9201
2	License fee	Receipts on account of charges for licenses to reproduce or distribute (or both) 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 live performances and television, cable, or satellite broadcast).	9202
H - OTHER BUSINESS SERVICES			
Merchanting & Other Trade Related Services			
1	Merchanting	Receipt on account of merchanting (Merchanting is defined as the purchase of goods by a resident (of the compiling economy) from a nonresident combined with the subsequent resale of the same goods to another nonresident without the goods being present in the compiling economy. Merchanting occurs for transactions involving goods where physical possession of the goods by the owner is unnecessary for the process to occur.	9211
2	Trade Related Services	Receipts on account of other trade related services cover commission on goods and services transactions between resident merchants, commodity brokers, dealers and commission agents and non-residents. This includes transactions in ships, aircraft, and auction sales as well.	9212
Operational leasing (rental) services			
1	Charter of ships without crew-op. leasing	Remittances on account of residents /non-residents transactions associated with operational leasing (other than financial leasing) and charter of ships without crew (without operators). This does not include insurance claims.	9221
2	Charter of aircrafts without crew	Remittances on account of residents /non-residents transactions associated with charter of aircrafts without crew (without operators). This does not include insurance claims.	9222
Miscellaneous business, professional, and technical services, Legal, accounting, management consultancy, and public relation services			
1	Waste treatment and depollution	Receipts on account of waste treatment & depollution services including waste collection & disposal, remediation, sanitation, and other environmental protection services, such as production of carbon offsets or carbon sequestration that are not classified under any more specific category.	9230
2	Legal services	Receipts on account of legal fees of lawyers.	9231
3	Accounting auditing, & tax consultancy services	Receipts on account of accounting, auditing, bookkeeping, and tax consultancy services.	9232
4	Business & management consultancy & public relations	Receipts on account of business and management consultancy from abroad. Also includes subscription/membership/participation dues received by market nonprofit organizations, such as chambers of commerce or trade associations, conferences, seminars, games, etc.	9233
5	Agency commission	Commission received by recruiting agents, importers, indenters, and others in Pakistan.	9234
6	Printing charges of security documents	Receipts on account of printing of currency notes, stamps and other securities documents including mintage of coins, medals, etc.	9235
7	Processing fees on goods owned by others	Receipts on account of processing of goods for improvement owned by another economy, such as refining petroleum and crude oil, transformation of cotton or fabric, processing of iron or steel powder, and assembling bodies or chassis & engines, etc.	9236

**Code List No. 5
(Invisible and Capital Receipts)**

Sr. No.	Purpose	Description	Code
8	Advertisements market research & public opinion polling	Receipts on account of advertisement services such as 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, the promotion of products, market research and public polling abroad on various issues.	9237
9	Research and development	Receipt on account of services associated with basic research, applied research, and experimental development of new products and processes. Services associated with sciences, social sciences and humanities are covered. Also included is the development of operating system representing technological advances.	9238
10	Architecture, engineering, & technical services	Receipts on account of residents/nonresidents transactions relating to architectural design of urban and other development projects, planning and project design and supervision of dams, bridges, airports, turnkey projects, etc. surveying, cartography, product testing, and certification, and technical inspection services.	9239
11	Agriculture, mining, & on-site processing	Receipts on account of services provided by residents to nonresident covering services associated with agricultural crops (e.g., protection against insects and disease, increasing of harvest yields, etc.) forestry services, mining-related services (e.g., analysis of ores etc.) and on -site processing of goods that have been imported but not re-exported.	9241
12	Refund and rebate	Receipts on account of loss in weight, quality, discount, claims and difference in price, etc. in respect of imports.	9242
13	Receipts of security deposits with tenders	Receipts of security deposits with tenders submitted to rice and other export corporations.	9243
14	Services in medicine exports	Receipt of export services in medicines against promotion of sales of essential ethical medicines.	9244
15	Miscellaneous other business services, n.i.e	Receipts on account of transactions between residents /nonresidents covering items such as placement of personnel, security and investigative services, photographic services, building cleaning etc. (also included are payments for local supplies, utility payments, veterinary services etc. by nonresidents enterprises engaged in construction services) and all other relevant services not classified in items above.	9247
16	Reverse Misc. other business services	Refund of payments on account of various items of miscellaneous services.	9248
17	Other free-lance services	Remittances received by resident individuals/households from overseas reputed online platforms, firms and individuals on account of free-lance services other than computer and information systems services	9249
18	Maintenance and repair services	Maintenance and repair services n.i.e. cover maintenance and repair work by residents on goods that are owned by nonresidents. 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.	9250

I - PERSONAL, CULTURAL, AND RECREATIONAL SERVICES

Audiovisual and related services			
1	Audiovisual and related services	Receipts on account of services and associated fees related to the production of motion pictures (on film or video tape), radio and television programs (live or on tape) and musical recordings. Also included are receipts on rentals, fees received by resident sectors, directors, producers, etc. for production abroad. Fees to actors, producers, etc. involved with theatrical and musical production, sporting events, circus etc. and fees for distribution rights (for television, radio etc.) for these activities are included.	9251
Other personal, cultural, and recreational services			
1	Earnings of professional artists	Receipts of earnings of singers, musicians, wrestlers, sportsmen, etc. on account of their performance abroad.	9261
2	Other personal, cultural, & recreational services	Receipts on account of services such as those associated with museum, libraries, archives, and other cultural, sporting and recreational activities. Also included are fees for services, including provision of correspondence courses, rendered abroad by teachers and doctors.	9262

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
J - GOVERNMENT GOODS AND SERVICES, n.i.e.			
1	Remittances received by foreign missions in Pakistan	Funds received by foreign embassies, consulates and their attached offices in Pakistan to meet their establishment and other expenses.	9271
2	Military units and agencies	Funds received by foreign official entities (located in Pakistan) such as military units, aid missions etc.	9272
3	Other government services	Receipts on account of other government services not specified elsewhere.	9273
International organization			
1	Remittances received by international organizations.	Funds received by international organizations and international bodies, and their attached offices in Pakistan.	9281
K - INCOME			
a) Compensation of employees			
1	Compensation of employees	Receipts on account of wages, salaries, and other benefits, in cash or in kind, earned by Pakistani workers abroad (living abroad for less than one year). Also included are contributions paid by the employers, on behalf of the employees, to social security. Cross-border compensation of employees arises when a resident individual (in Pakistan) is employed by a nonresident or when a resident employs a nonresident individual.	9291
b) Investment income - Direct investment			
i) Income on equity			
1	Profits earned by branches/and other unincorporated enterprises of Pakistani investment companies operating abroad	Receipts of income on account of distributed branch profits by Pakistani (investors) companies, firms, and banks having ownership or co-ownership of (10% or more of the shares) branches and other unincorporated enterprises operating abroad.	9301
2	Dividends earned by Pakistani investments companies operating abroad.	Receipts on account of dividends by Pakistani (investors) companies, firms, and banks having direct investment (ownership of 10% or more) in the enterprises operating abroad.	9302
3	Surplus funds received by Pak insurance cos. operating abroad	Remittances received from overseas branches/agencies of State Life Insurance company of Pakistan and other Pakistani life insurance companies representing surplus funds originating from their operations abroad.	9122
4	Income on Investment Fund Shares (Dividends)	Receipts of dividends on account of Investment Fund Shares. Shareholders' income from investment funds is defined as the investment income earned on the fund's investment portfolio after deducting operating expenses.	9303
ii) Income on debt (interest)			
1	Interest on debt from associated enterprises abroad	Receipts of interest on inter-company debt to direct investor from associated enterprises abroad.	9311
2	Interest on other financial instruments abroad	Receipts of interest on financial instruments other than inter-company debt from direct investment enterprises abroad. Interest is a form of investment income that is receivable by the owners of certain kinds of financial assets, namely deposits, debt securities, and other accounts receivable, for putting the financial assets at the disposal of another institutional unit.	9312
c) Investment income - Portfolio investment			
i) Income on equity (dividends) -			
1	Dividends - General government	Receipts of dividends from abroad by govt. and govt. controlled enterprises in the enterprises in which they have shares (less than 10% of the shares in the enterprise)	9322
2	Dividends - Banks	Receipts of dividends from abroad by banks in the enterprises in which they have shares (less than 10% of the shares in the enterprise)	9323
3	Dividends - Other sectors	Receipts of dividends from abroad by private sector enterprises and individuals in the enterprises in which they have shares (less than 10% of the shares in the enterprise)	9324

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
ii) Income on Investment Fund Shares (Dividends)			
1	Dividends - General government	Receipts by general government of dividends on account of Investment Fund Shares. Shareholders' income from investment funds is defined as the investment income earned on the fund's investment portfolio after deducting operating expenses.	9331
2	Dividends - Banks	Receipts of dividends by banks on account of Investment Fund Shares. Shareholders' income from investment funds is defined as the investment income earned on the fund's investment portfolio after deducting operating expenses.	9332
3	Dividends - Other sectors	Receipts of dividends by other sectors on account of Investment Fund Shares. Shareholders' income from investment funds is defined as the investment income earned on the fund's investment portfolio after deducting operating expenses.	9333
iii) Income on debt (interest)			
I) Bonds and notes			
1	Bonds and notes - General government	Receipts of interest on account of bonds, debentures, notes, non - participating preferred stocks or shares, convertible bonds and bonds with optional maturity dates (the latest of which is more than one year after maturity) by govt. and govt.- controlled enterprises. Also included are the negotiable certificates of deposits with maturity of more than one year; dual currency bonds; zero coupons and other deep discounted bonds; floating rate bonds; indexed bonds; and asset based securities, such as collateralized mortgage obligations and participation certificates etc.	9341
2	Bonds and notes - Banks	Receipts of interest on account of bonds, debentures, notes, non - participating preferred stocks or shares, convertible bonds and bonds with optional maturity dates (the latest of which is more than one year after maturity) by banks. Also included are the negotiable certificates of deposits with maturity of more than one year; dual currency bonds; zero coupons and other deep discounted bonds; floating rate bonds; indexed bonds; and asset based securities, such as collateralized mortgage obligations and participation certificates etc.	9351
3	Bonds and notes - Other sectors	Receipt of profit/interest by banks on money market instruments such as treasury bills, commercial and finance papers, bankers' acceptances, negotiable certificates of deposit (with original maturity of one year or less) and short- term notes issued under note issuance facilities (NIFs) by other sectors.	9361
II) Money market instruments			
1	Money market instruments - General government	Receipt of profit/interest by govt. and govt. controlled enterprises on money market instruments such as treasury bills, commercial and finance papers, bankers' acceptances, negotiable certificates of deposit (with original maturity of one year or less) and short- term notes issued under note issuance facilities (NIFs).	9381
2	Money market instruments - Banks	Receipt of profit/interest by banks on money market instruments such as treasury bills, commercial and finance papers, bankers' acceptances, negotiable certificates of deposit (with original maturity of one year or less) and short- term notes issued under and short- term notes issued under note issuance facilities (NIFs).	9391
3	Money market instruments - Other sectors	Receipt of profit/interest by private sector enterprises on money market instruments such as treasury bills, commercial and finance papers, bankers' acceptances, negotiable certificates of deposit (with original maturity of one year or less) and short- term notes issued under note issuance facilities (NIFs).	9401

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
	INTEREST ON DEPOSIT	INTEREST ON DEPOSIT	9412
	DISCOUNT	DISCOUNT	9414
	III) Other investment		
	General government		
1	Interest debt servicing- refund of	Refund of interest, service and commitment charges on foreign loan and credits chargeable to debt servicing.	9421
2	Others	Other receipts by govt. and govt. controlled enterprises.	9422
3	Refund of interest on S/L term borrowings-Govt.	Refund of interest on short-term/long-term borrowings by govt. and govt. controlled enterprises.	9423
4	Rent on natural resources	Remittances received on account of rent for putting natural resources at the disposal of another institutional unit. Natural resources include land, mineral rights, forestry rights, water, fishing rights, air space, and electromagnetic spectrum.	9426
	Banks		
1	Interest on deposits	Receipts of banks on account of interest on their deposits abroad, etc.	9431
2	Interest on foreign currency trade loans	Receipts on account of foreign currency trade loans by banks.	9432
3	Discount	Receipts of banks on account of discount on trade bills etc.	9433
4	Others	Other receipts by banks	9434
5	Refund of S/L term borrowings-banks	Refund of interest on short-term/long-term borrowings by banks	9435
	Other sectors		
1	Interest-other sectors	Receipts of Private sector enterprises and individuals on account of interest on their deposits abroad, etc.	9441
2	Discount- on trade bills-other sec.	Receipts of Private sector enterprises and individuals on account of discount on trade bills etc.	9442
3	Rent-other sectors	Receipts on account of rent of the property.	9443
4	Other inv. Income n.s.e-other sectors	Other investment income not specified elsewhere	9444
5	Refund of S/L term borrowings-others	Refund of interest on short-term/long-term borrowings by other than banks	9445
6	Remittances of premium received on financial deriv	Remittances of premium received on financial derivatives	9448
		L - CURRENT TRANSFERS	
	i) General government		
1	Taxes and duties	Receipts on account of taxes and duties payable to the government. Also included are receipts on account of withholding taxes, fines, penalties, or interest charges on the late payment of taxes. Other fines are treated separately as current transfers.	9451
2	Custom duty in Gold	Receipts on account of import duty on gold.	9452
3	Official donations (Budgetary grant)	Receipts of cash/grants from other governments for financing current expenditures by Pakistan (the recipient country)	9453
4	Official donations (Aid and relief related)	Receipts on account of gifts of food, clothing, other consumer goods, medical supplies, etc. associated with relief efforts in the wake of famine, earthquakes, other natural disasters and wars or other actions.	9454
5	Official donations (Military)	Receipts on account of gifts of certain military equipment, that is weapons and the equipment to support and deliver weapons which-by convention-are not treated as fixed assets.	9455
6	Official transfers (Regular)	Receipts on account of regular transfers-made as a matter of policy-by international organizations to Pakistan	9456
7	Official transfers (Technical)	Receipts on account of salaries of technical assistance staff and related costs and expenses from international organizations to Pakistan.	9457
8	Zakat remittances	Receipts on account of Zakat from abroad	9458
9	Sadaqat remittances	Receipts on account of Sadaqat from abroad	9459
10	Official transfers (N.S.E)	Other official transfers not specified elsewhere.	9461
11	Reverse unrequited transfers-official	Receipt on account of reverse of official unrequited transfers.	9462

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
12	Social Contributions to general government	Social contributions are the actual or imputed contributions made by households to government social insurance schemes to make provision for social benefits to be paid. Social insurance schemes include social security schemes like Employees Old Age Benefit Institutions.	9463
	ii) Other sectors		
1	Net premiums on nonlife insurance and standardized guaranteed	Nonlife insurance premiums consist of both the gross premiums received by policyholders to obtain insurance during the accounting period (premiums earned) and the premium supplements received out of the investment income attributable to insurance policyholders.	9468
2	Nonlife insurance claims and calls under standardized guarantees	Nonlife insurance claims are the amounts received in settlement of claims that become due during the current accounting period. Claims become due at the moment when the eventuality occurs that gives rise to a valid claim.	9469
3	Social Contributions	Social contributions are the actual or imputed contributions made by households to social insurance schemes to make provision for social benefits to be paid. Social insurance schemes include social security schemes (which cover the entire community or large sections of it and are imposed, controlled, and financed by government) and employment-related schemes (including funded and unfunded pension schemes).	9470
4	Workers' remittances-other sectors	Remittances received from Pakistani workers living abroad for one year or more on account of family maintenance in Pakistan. However, money remitted by a Pakistani for the purpose of making a deposit in his own account with a bank in Pakistan represents a financial investment, which is recorded in the financial account, rather than a transfer.	9471
5	Workers' remittances- Postal-other Sec.	Remittances received through postal authorities	9472
6	Private donations	Amounts received as gifts, dowries, inheritances, alimony and other support remittances, tickets sold by and prizes won from lotteries, grants made for purposes other than investment, contributions to religious, scientific, cultural, and charitable organizations. Also includes transfers to NPISHs from nonresident institutional units in the form of membership dues, subscriptions.	9473
7	Cost of import of Gold	Placement of non-monetary gold value into separate foreign currency account.	9474
8	Kerb purchases	Purchases from kerb market.	9475
9	Private transfers (n.s.e)	Other private transfers not specified elsewhere.	9476
10	Pension Transactions	Remittances received from abroad by resident pensioners on account of pensions only	9477
11	Utility bills and other agency fee & payments etc.	Remittances received by electricity & gas companies, Telecoms, educational institutions and universities accredited by HEC, super stores, hospitals etc. in their consumer accounts from overseas Pakistani individuals on account of above in Pakistan.	9478
12	Housing schemes	Remittances received by real estate builders/developers and housing societies from overseas Pakistani individuals for purchase of residential property for their families in Pakistan. This does not include remittances for direct investment in enterprise.	9479

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
M - CAPITAL TRANSFERS			
i) General government			
1	Investment grants-In cash	Receipts of investment grants in cash by Pakistan for the purposes of fixed capital formation. These grants are often tied to specific investment projects such as large construction projects. If the investment project continues over a long period of time an investment grant in cash may be paid in installments. Installment payments continue to be classified as capital transfers even though such payments may be recorded in a succession of different accounting periods.	9481
2	Grants for military establishments	Receipts of grants by Pakistan on account of structures such as airfields, docks, roads, hospitals, and other buildings used by military establishments. These structures by the donor governments or by the other enterprises that are paid directly by the donor government. Investment grants do not include transfers of military equipment in the form of weapons or equipment with the sole function of being fired. Such weapons and equipment are not classified as fixed assets but, by convention, are included under current transfers. Transfer of military equipment that also has civilian uses are recorded as other capital transfers.	9482
3	Taxes and duties on capital transfers	Receipts on account of taxes levied by the government at irregular and infrequent intervals on the values of assets transferred to foreigners. These consist largely of inheritance taxes, death duties, and gift taxes. Compensation receipts by the government from the foreign governments for extensive damages to capital assets or serious injuries not covered by the insurance policies represent another form of capital transfers. These include payments for damages caused by oil spills, majors explosions, the side effect of drugs etc.	9483
4	Other capital transfer	Receipts on account of other capital transfers (governmental entities) not specified elsewhere.	9484
ii) Other sectors			
1	Investment grants in cash-others	Receipts of investment grants in cash by nongovernmental organizations of Pakistan for the purposes of fixed capital formation. These grants are often tied to specific investment projects such as large construction projects. If the investment project continues over a long period of time an investment grant in cash may be paid in installments. Installment payments continue to be classified as capital transfers even though such payments may be recorded in a succession of different accounting periods.	9491
2	Investment grants-legacies, gifts etc.	Receipts on account of legacies or large gifts by residents, nonprofit institutions and exceptionally large donations made by enterprises or households abroad to nongovernmental institutions in Pakistan for financing gross fixed capital formation e.g., gifts to universities to cover costs of building new residential quarters, libraries, laboratories, etc	9492
3	Receipts on account of liabilities of the migrants	Receipts on account of liabilities of the migrants who migrated from Pakistan. These transfers are not transaction between two parties but contra-entries to flows of goods and changes in the financial items that arise from migration (changes of residence for at least one year) of individuals from one economy to another. The transfers to be recorded are thus equal to the net worth of the migrant. All the household and personal effects of migrants, together with any movable capital goods actually transferred from the old economy to the new economy are included in under goods, general merchandise.	9493
4	Other capital transfers-others	Receipts on account of other capital transfers (nongovernmental entities) not specified elsewhere	9494
iii) Disposal of Non-produced Non-financial Assets			
1	Sale of land for establishment of embassy/institution.	Receipts on account of sale of land to a foreign government for establishing embassies or missions in Pakistan.	9501
2	Sale of Intangible, nonfinancial assets	Receipts on account of sale of intangible, nonfinancial assets such as patents and copyrights etc.	9502
3	Sale of marketing assets	Receipts on account of sale of franchises or trademarks.	9503

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
N - FINANCIAL ACCOUNT			
I) Short - term capital			
General government			
1	Receipts of short-term capital on General Government Account	Receipts of short-term capital on Government Account not specified elsewhere.	9521
Banks			
1	Borrowings by banks from abroad	Borrowings of less than one-year maturity by banks from sources abroad. This does not include over-drafts in their foreign currency accounts maintained with their overseas branches or correspondents.	9522
2	Borrowings by others from abroad	Short-term borrowings of less than one-year maturity by other than banks from sources abroad (other than direct investors).	9523
Foreign currency accounts			
1	Borrowings by banks within Pakistan-FCA	Borrowings of less than one-year maturity by banks from other banks in Pakistan paid against the balances held in foreign currency accounts.	9524
2	Withdrawals in Equivalent Pak Rupees from FCA residents individuals	Contra on account of withdrawals converted into Pak Rupees from FCAs-residents individuals other than the purpose of export proceeds (workers' remittances).	9525
3	Withdrawals in Eq. Pak Rupees from FCA-residents enterprises - Direct investment	Contra on account of withdrawals converted into Pak Rupees from FCAs-residents enterprises on account of equity capital, direct investment from abroad.	9526
4	Withdrawals in Equivalent Pak Rupees from FCA residents enterprises- Portfolio	Contra on account of withdrawals converted into Pak Rupees from FCAs-residents enterprises on account of equity capital, portfolio investment from abroad.	9527
5	Withdrawals in Equivalent Pak Rupees from FCA residents enterprises- other purpose	Contra on account of withdrawals converted into Pak Rupees from FCAs-residents enterprises for the purpose other than workers' remittances or foreign investment.	9528
6	Withdrawals in Equivalent Pak Rupees from FCA residents- General government	Contra on account of withdrawals converted into Pak Rupees from FCAs of Public Sector enterprises.	9529
7	Withdrawal in Eqv. PKR from Sp. FCA-Resident Ent.	Contra on account of encashment from Special Foreign Currency Accounts opened by Private Sector enterprises with banks in Pakistan.	9530
8	Withdrawals Pak. Rs. FCA-non-residents	Contra on account of withdrawals converted into Pak Rupees from FCAs-non-residents.	9531
9	FCA of residents- individuals	Amounts received for credit to Foreign Currency Accounts of residents individuals maintained in Pakistan.	9532
10	FCA of residents- General government	Amounts received for credit to Foreign Currency Accounts of Public Sector enterprises in Pakistan.	9533
11	FCA of residents-enterprises	Amounts received for credit to Foreign Currency Accounts of Private Sector enterprises maintained in Pakistan other than special FCA.	9534
12	FCA of non-residents	Amounts received for credit to Foreign Currency Accounts of Non-residents maintained in Pakistan.	9535
13	Foreign currency accounts - NBFIs	Amounts received for issuance of certificates of investment (COI) mobilized under Foreign Currency Accounts.	9536
Swaps			
1	Short-term SWAPS-Interbank	Receipts of foreign currency by banks in Pakistan under swap agreement of less than one-year maturity from interbank.	9537
2	Short-term SWAPS-abroad	Receipts of foreign currency by banks in Pakistan under swap agreement of less than one-year maturity from abroad.	9538
Placements			
1	Withdrawal of Placements made within Pak.- banks<1 yr	Withdrawal of placements of funds with banks within Pakistan or with SBP for a period of less than one-year maturity.	9539
2	Withdrawal of Placements made outside Pak.- Banks<1 yr	Withdrawal of placements of funds with banks abroad for a maturity period less than one-year.	9541
3	Withdrawal from balances of CRR/SCRR-SBP	Withdrawal of foreign currency from the balance held with SBP in the account of CRR/SCRR.	9542

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
Trade Finance			
1	Replenishment of FCA from interbank for settlement of FX loan (Pre-shipment) to exporters	Purchase of foreign exchange from the SBP or interbank for settlement of foreign currency loan (pre-shipment) in case of non-realization of export remittances by the due date to replenish the FCA balance.	9543
2	Replenishment of FCA from interbank for settlement of FX loan (Post-shipment) to exporters	Purchase of foreign exchange from the SBP or interbank for settlement of foreign currency loan (post-shipment) - in case of non-realization of export remittances by the due date to replenish the FCA balance.	9544
3	Receipts against FX loan to importers	Purchases of foreign exchange from interbank on behalf of importer to replenish the foreign currency account balance.	9545
Employees Stock Options			
1	Employees stock options	Amounts received from abroad on account of employees stock options.	9546
2	Employees stock options - Repatriation of	Amounts received from abroad on account of repatriation of employee's stock options.	9547
Financial Derivatives			
1	Options & Forwards type contracts in Pakistan	Receipts on account of financial derivatives (options and forwards) in Pakistan from abroad	9548
2	Options & Forwards type contracts (Repatriation of)	Receipts on account of repatriation of financial derivatives (options and forwards) from abroad	9549
II) Long -term capital			
a) Direct Investment - Abroad (Repatriation of)			
i) Equity capital			
1	General government	Remittances received by Public Sector enterprises on account of repatriation of direct investment abroad.	9551
2	Other sector	Remittances received by Pakistani companies excluding Public Sector enterprises on account of repatriation of direct investment abroad.	9552
ii) Other capital			
1	General government	Remittances received by Public Sector enterprises on account of repatriation of loans, debt securities and suppliers credit etc. made to enterprises abroad by direct investors of Pakistan.	9553
2	Other sector	Remittances received by Pakistani companies excluding Public Sector enterprises on account of repatriation of loans, debt securities and suppliers credit etc. made to enterprises abroad.	9554
iii) Investment Fund Shares			
1	General Government -Equity Capital (Long term)Direct Investment abroad	Remittances received by Public Sector enterprises on account of repatriation of direct investment in "investment fund shares" abroad.	9555
2	Other Sector Private -Equity Capital (Long term) Direct Investment Abroad	Remittances received by Pakistani companies excluding Public Sector enterprises on account of repatriation of direct investment in "investment fund shares" abroad.	9556
b) Direct investment - in Pakistan			
i) Equity capital			
1	General government	Remittances received from abroad (direct investors) for equity participation and execution of contracts in Public Sector.	9561
2	Other sector-Private	Remittances received from foreign companies on account of equity participation in Pakistani companies other than those of Public Sector. Also includes funds brought in by branches of foreign companies / firms operating in Pakistan for execution of contracts and business establishment.	9562

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
ii) Other capital			
1	General Government	Remittances received on account of loans, debt securities and suppliers credit etc. from direct investors abroad in favor of Pakistan's Public Sector enterprises.	9563
2	Other sector Private (ST)	Remittances received on account of Short term loans, debt securities and suppliers credit etc. from direct investors abroad in favor of Pakistani companies other than those of Public Sector.	9564
3	Other sector Private (LT)	Remittances received on account of long term loans, debt securities and suppliers credit etc. from direct investors abroad in favor of Pakistani companies other than those of Public Sector.	9565
iii) Investment Fund Shares			
1	Investment fund shares	Remittances received from abroad (direct investors) for participation in investment funds shares.	9566
c) Portfolio investment - Abroad (Dis-investment)			
i. Equity securities			
1	General government	Remittances received by Public Sector enterprises on account of repatriation of portfolio investments in equity securities from abroad.	9572
2	Banks	Remittances received by banks on account of repatriation of portfolio disinvestments in equity securities from abroad.	9573
3	Other sector	Remittances received on account of portfolio disinvestments in shares, stocks, participation, etc abroad.	9574

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
ii. Debt Securities - Bonds and Notes			
1	General government	Remittances received by Public Sector enterprises on account of repatriation of portfolio investments in debt securities abroad. (Bonds, debentures, notes)	9582
2	Banks	Remittances received by banks on account of repatriation of portfolio investments in debt securities, bonds and notes abroad.	9583
3	Other sector	Remittances received on account of investments in debt securities, bonds and notes etc. abroad.	9584
iii. Money Market Instruments			
1	General government	Remittances received by Public Sector enterprises on account of repatriation of portfolio investments in money market securities abroad.	9592
2	Banks	Remittances received by banks on account of repatriation of portfolio investments in money market securities abroad.	9593
3	Other sector	Remittances received on account of investments in money market securities abroad.	9594
iv. Investment Fund Shares			
1	General government	Remittances received by Public Sector enterprises on account of repatriation of investments in "investment fund shares" from abroad.	9595
2	Banks	Remittances received by banks on account of repatriation of investments in "investment fund shares" from abroad.	9596
3	Other sector	Remittances received by other sectors on account of repatriation of investments in "investment fund shares" from abroad.	9597
d) Portfolio investment - in Pakistan			
i. Equity securities			
General Government			
1	Official portfolio investment (Repatriate basis)	Remittances received by public sector enterprises in Pakistan on account of sale of equity securities.	9602
2	Sale of instruments of National Savings Schemes	Remittances received on account of sale of instruments of National Saving Schemes (e.g. Special Saving Certificates, Defense Saving Certificates, and Prize Bonds etc.)	9605
3	Others	Remittances received by public sector on account of sale of other instruments of Portfolio Investment not specified elsewhere.	9606
1	Banks	Remittances received by banks in Pakistan on account of sale of equity securities.	9607
1	Other Sectors (SCRA)	Remittances received by private sector enterprises in Pakistan on account of sale of equity securities. Purchase of shares quoted on Stock Exchanges of Pakistan by non-residents through SCRA (Special convertible rupee accounts) or otherwise.	9608
2	Other sector (Other than SCRA)	Remittances received by private sector enterprises in Pakistan on account of sale of equity securities other than SCRA.	9609
ii. Debt Securities - Bonds and Notes			
1	General government	Remittances received by public sector enterprises in Pakistan on account of sale of debt securities (Bonds, debentures, notes).	9612
2	Banks	Remittances received by banks in Pakistan on account of sale of debt securities.	9613
3	Other sector	Remittances received by private sector enterprises in Pakistan on account of sale of debt securities.	9614

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
iii. Money Market Instruments			
1	General government	Remittances received by public sector enterprises in Pakistan on account of sale of money market securities.	9622
2	Banks	Remittances received by banks in Pakistan on account of sale of money market securities.	9623
3	Other sector	Remittances received by private sector enterprises in Pakistan on account of sale of money market securities.	9624
iv. Investment Fund Shares			
1	Investment Fund Shares	Remittances received by investment fund shares on account of portfolio investment in Pakistan.	9625
III) Other long - term capital			
General Government			
1	Long – term capital n.s.e.	Receipt of long-term capital on official account not specified elsewhere.	9637
2	Repayment of loans by foreign governments	Receipts on account of repayment on loans by foreign government.	9638
Banks			
1	Borrowing by banks abroad	Borrowings of maturity of one year or more by banks from sources abroad.	9641
2	Borrowings by banks within Pakistan- FCA	Receipt on account of borrowings by banks from other banks with in Pakistan against balances of foreign currency accounts by the lender bank.	9642
SWAPS			
1	Long-term SWAPS interbank	Receipts of foreign currency by banks in Pakistan under swap agreement of maturity of one-year or more from interbank.	9643
2	Long-term SWAPS abroad	Receipts of foreign currency by banks in Pakistan under swap agreement of maturity of one-year or more from abroad.	9644
Placements			
1	Withdrawal of Placements made within Pakistan	Withdrawal of placements of funds with banks within Pakistan or with SBP for a maturity period of one-year or more.	9645
2	Withdrawal of Placements made outside Pakistan	Withdrawal of placements of funds with banks abroad for a maturity period of one-year or more.	9646
Other Sectors			
1	Borrowings by others	Borrowings of maturity of one year or more by other than banks from sources abroad.	9647
Foreign currency A/C (special Permission)			
1	Foreign currency accounts under special permission-Equity Portfolio investment	Remittances received on account of equity (where the investor has total holding of up to 10 percent) for credit to foreign currency accounts opened under special permission allowed to Pakistani companies / firms excluding receipts under foreign currency account scheme.	9648
2	Foreign currency accounts under special permission-Equity Direct investment	Remittances received on account of equity (where the investor has total holding of more than 10 percent) for credit to foreign currency accounts opened under special permission allowed to Pakistani companies / firms excluding receipts under foreign currency account scheme.	9649
3	Special FCA-Resident Ent.-Equity Direct Investment (ST)	Remittances received on account of short term inter-company loans (Investor's share in the company >= 10%) for credit to Special Foreign Currency Accounts opened by Private Sector enterprises with banks in Pakistan	9650
4	Special FCA-Resident Ent.-Equity Direct Investment (LT)	Remittances received on account of long term inter-company loans (Investor's share in the company >= 10%) for credit to Special Foreign Currency Accounts opened by Private Sector enterprises with banks in Pakistan	9654
5	Foreign currency accounts under special permission-Private loans	Remittances received on account of loan from abroad for credit to foreign currency accounts opened under special permission allowed to Pakistani companies / firms excluding receipts under foreign currency accounts scheme.	9651

Code List No. 5
(Invisible and Capital Receipts)

Sr. No.	Purpose	Description	Code
6	Qarz - e - Hasna	Receipt on account of Qarz-e-Hasna.	9652
7	Investment by migrants	Remittances received on account of purchase of real estate and other businesses from migrants abroad and managed by residents/relatives in Pakistan.	9653
8	Net premiums on life insurance	Life insurance premiums consist of both the gross premiums received by policyholders to obtain insurance during the accounting period (premiums earned) and the premium supplements received out of the investment income attributable to insurance policyholders.	9668
9	Life Insurance Claims	Life insurance claims are the amounts received in settlement of claims that become due during the current accounting period. Claims become due at the moment when the eventuality occurs that gives rise to a valid claim.	9669
IV) Cover Transfer			
General Government			
1	Pak Diplomatic Mission – refund of	Refund from Pakistan's Diplomatic Missions abroad.	9673
2	Short – term debt service loan	Receipt on government account of foreign loans repayable in less than one year and chargeable to debt servicing. This does not include short-term loans by banks and others that are classified under 'O (I)'. 	9674
3	Reimbursement	Receipt on account of reimbursements under various long-term loans/credits chargeable to debt servicing in respect of payments previously made from Pakistan's own resources. This does not include long-term loans (or reimbursements thereof) by Banks and Others	9675
4	Reversal entry – chargeable to debt servicing	Reversal entry on account of repayment of (principal only) long-term foreign loans/credits chargeable to debt servicing.	9676
5	Reversal of others unclassified	Reversal of remittances approved for special purposes.	9678
Banks			
1	Transaction in currency notes	Receipt on account of export of foreign currency notes and coins.	9681
2	Back to back currency transactions	Proceeds of cheques, bank drafts, etc. denominated in foreign currency purchased for sale of foreign currency notes and travelers cheques.	9682
Other Sector			
1	Long – term debt service cash loans/credits	Receipt of foreign cash loans/credits repayable in one year or more and chargeable to debt servicing.	9677
2	Surplus funds of freight forwarders.	Receipts of surplus earnings by freight forwarders and clearing agents.	9693
3	Reverse surplus funds of foreign shipping companies	Refunds of Surplus Funds as allowed on FP Statements for foreign shipping companies or their agents in Pakistan. This does not include remittances received from abroad.	9694
4	Reverse surplus funds of foreign airlines	Refunds of Surplus Funds as allowed on FP Statements for foreign airlines or their agents in Pakistan. This does not include remittances received from abroad.	9695
5	Reversal of payment for Suppliers' credit not chargeable to debt servicing	Refunds in respect of Suppliers Credits not chargeable to debt servicing.	9697
6	Funds received in Pakistan from offshore FCA	Funds received in Pakistan by enterprises from their offshore FCA against Form .R.	9698
7	Funds received in onshore FCA from offshore FCA	Funds received in onshore FCA from permissible offshore FCA of enterprises	9699
8	Cost of export samples	Receipts on account of cost of exports samples.	9703
Banks			
1	Remittances received for provision of goods under e-commerce transactions	E-commerce is a method of ordering or delivering products at least partly by electronic means, such as through the Internet or other computer-mediated networks. In general, charges for electronically delivered products are usually included in services, whereas products supplied across the border are classified as goods. Financial services associated with e-commerce are included in financial services.	9707
2	Remittances received for provision of services under e-commerce transactions	E-commerce is a method of ordering or delivering services at least partly by electronic means, such as through the Internet or other computer-mediated networks. Financial services associated with e-commerce are included in financial services.	9708

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
A - TRANSPORT			
Sea transport			
1	Operating expenses of Pak shipping cos.	Remittances made on account of operating expenses incurred by Pakistani shipping companies or their agents abroad on account of stevedoring, harbor fees, dry docking of ships, office maintenance.	1010
2	Charter of ships with crew	Remittances made on account of charter of ships with crew including demurrage and other claims incidental thereto. This does not include Insurance claims.	1011
3	Freight on commodity imports - sea	Remittances made from Pakistan's own resources on account of payments of freight on imports (sea) including imports under foreign economic assistance.	1012
4	Reverse remittances received by foreign shipping Cos. Or their agents	Refund of amounts received by foreign shipping companies or their agents	1013
5	Reverse other transportation - sea	Refund of amounts made under various items of other transportation-sea	1014
Air transport			
1	Operating expenses of Pak airlines	Releases made for operating expenses to Pakistani air companies abroad.	1015
2	Charter of Aircrafts with crew	Remittances made on account of charter of aircrafts to non-residents.	1016
3	Freight on commodity imports - air	Remittances made from Pakistan's own resources on account of payments of freight on imports (air) including imports under foreign economic assistance.	1017
4	Reverse remittances received by foreign airlines or their agents	Refund of amounts received by foreign air companies or their agents	1018
5	Reverse other transportation - air	Refund of amounts under various items of other transportation-air	1019
Other transport			
1	Operating expenses of Pak railways/road transport	Releases made for operating expenses to Pakistani railways/road companies abroad.	1021
2	Charter of Rail/Road equipment	Remittances made on account of charter of rail/road equipment to non-residents.	1022
3	Freight on commodity imports - others	Remittances made on account of payments of freight on imports to Foreign rail and road transport.	1023
4	Reverse other transportation - others	Refund of amounts under various items of other transportation	1026
5	Remittances made by freight forwarders & clearing agents through Sea	Remittances abroad by freight forwarders & clearing agents in Pakistan for sea transportation.	1027
6	Remittances made by freight forwarders & clearing agents through air	Remittances abroad by freight forwarders & clearing agents in Pakistan for air transportation.	1028
7	Remittances made by freight forwarders & clearing agents through land	Remittances abroad by freight forwarders & clearing agents in Pakistan for land transportation.	1029

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
8	Payment of Liquid fuel transport through Pipelines	Remittances abroad on account of payment of Liquid fuel transport through Pipelines across borders	1025
9	Payments for Electricity transmission	Payments abroad on account of charges of Electricity transmissions across borders	1030
10	Other transport services	Payments on accounts of other transport services include services that are auxiliary to transport and not directly provided for the movement of goods and persons. The category includes cargo handling charges billed separately from freight, storage and warehousing, packing and repackaging, towing not included in freight services, pilotage and navigational aid for carriers, air traffic control, cleaning performed in ports and airports on transport equipment, salvage operations, and agents' fees associated with passenger and freight transport (e.g., freight forwarding and brokerage services). Container detention charges are also included.	1009
Postal and courier services			
1	Postal services	Remittances made on account of foreign postal and courier services viz. pick-up, transport, and delivery of letters, newspapers, periodicals, brochures, matters parcels, and packages, etc. by national postal administration.	1091
2	Courier services	Remittances on account of courier companies for pick-up, transport and delivery of letters, newspapers, periodicals, brochures and other printed matter and of parcels, packages by national operators.	1092
B - TRAVEL			
Business travel			
Official			
1	Official travel	Releases made to Pakistani government and semi-government employees on official travel abroad. Governments employees who are traveling on official business and are not stationed in the economies they visit and employees of international organizations on official missions are business travelers.	1031
Commercial			
1	Business travel abroad on behalf of resident Enterprises	Releases made to commercial travelers who visit abroad for sales campaigns, market exploration, or commercial negotiations on behalf of the nonresident enterprise that employs them. Employees installing machinery or equipment (if the enterprise that employs them is not a resident of the economy where the installation takes place) and the crewmembers of carriers stopping off or laying over (Abroad) are classified as business travelers.	1041
Others			
1	Others	Releases made to non-official private delegation and non-official in official delegation abroad other than commercial.	1051
2	Re-conversion of unspent Rupee balance - Business/Official	Releases to foreign nationals by way of recon version of their unspent rupee balances.	1052

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
Personal travel			
Health related			
1	Health	Remittances made to Pakistani patients for medical / Health treatment abroad (including expenses for acquiring medical services, other health care, food, accommodation and local transport)	1061
Education related			
1	Students	Remittances made to educational institutions or Pakistani individuals on account of studying abroad (including tuition, food, accommodation, local transport, health services' charges)	1071
2	Trainees	Remittances on account of training expenditure of resident trainees abroad other than officials of government and semi-government organizations.	1072
3	Students and trainees (In Pakistan)	Payments abroad by Pakistani students and trainees receiving education/training in Pakistan such as online courses, degrees from educational institutions abroad. Also include charges for evaluation of research thesis and paper publications at international journals.	1073
Others			
1	Holiday (on recreational tours abroad)	Payments made for holidays abroad. Includes charges for booking of hotels and other expenses.	1081
2	Reconversion of unspent Rupee balance - foreign tourists	Payments to foreign tourists by way of reconversion of their unspent rupee balances.	1084
2	Religious travel for Hajj - Government Scheme	Payments made for Hajj through government schemes only.	1085
4	Religious travel - other - By air	Payments made for religious travel traveling by air - such as Ziarat, etc. except Hajj & Umrah.	1086
5	Religious travel - other - By land	Payments made for religious travel traveling by land - such as Ziarat, etc. except Hajj & Umrah.	1087
6	Salary of officials on leave abroad	Payments made for leave salary to officials of govt. and semi-govt. Institutions by debit to their respective departmental allocations.	1088
7	Religious travel for Hajj - Private Scheme	Payments made for Hajj through private schemes only.	1089
8	Religious travel - Umrah	Payments made for Umrah only.	1090
C - CONSTRUCTION			
1	Construction services	Remittances made on account of work performed on construction projects and installation by personnel of non-resident enterprises in Pakistan. Goods imported by the enterprise for use in the projects are included in the value of these services rather than under goods. This does not include expenditure for local supplies, which are included under other business services, local wages (under compensation of employees) and local taxes paid (under transfers).	1111
D - INSURANCE AND PENSION SERVICES			
Life insurance and pension funding			
1	Life insurance and pension services	Remittances on account of insurance service charges on account of life Insurance and pension funds.	1121

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
2	Refund of insurance and pension services	Refund of insurance and pension services	1124
Other direct insurance (Non-life)			
1	Nonlife insurance services	This represents payment on account of nonlife insurance services charges abroad.	1141
2	Reverse other direct insurance	Refund of other direct insurance receipts.	1146

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
Reinsurance			
1	Reinsurance-life	Remittances on account of reinsurance services charges of life reinsurance placed with foreign insurance companies by insurance companies in Pakistan.	1151
2	Reinsurance - Nonlife	Remittances on account of reinsurance services charges of nonlife reinsurance placed with foreign insurance companies by insurance companies in Pakistan.	1152
Auxiliary services			
1	Auxiliary services	Services auxiliary to insurance (including brokerage and agency services)	1161
E - FINANCIAL SERVICES			
(other than insurance)			
1	Bank commission and charges (financial intermediation services)	Remittances made by banks operating in Pakistan to their branches and correspondents abroad on account of intermediary service fees such as on letter of credit, bankers' acceptances lines of credit, financial leasing and foreign exchange transactions. This also includes commission and other fees related to transactions in securities brokerage, placements of issues, underwriting, redemption, and arrangements of swaps and other hedging instruments etc.	1171
2	Remittances for guarantees involved	Remittances made on account of guarantees provided by Pakistani banks abroad.	1172
3	Other financial services	Remittances on account of other financial services like, Investment banking, mergers, acquisition, corporate finance, venture capital, securities brokerage, etc.	1173
4	Refund of financial services	Remittances for the refund of financial services.	1174

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
F - TELECOMMUNICATIONS, COMPUTER and INFORMATION SERVICES			
Telecommunication services			
1	Telecommunication services	Remittances made on account of tele-communication services other than Call Centres viz., transmission of sound, images or other information by telephone, telegram, cable, broadcasting, satellite, electronic mail facsimile services, etc. This also includes business network services, teleconferencing services and support services.	1101
2	Call Centres	Remittances on account of services provided by Call Centres	1102
Computer services			
1	Hardware consultancy services	Remittances made on account of computer hardware consultancy services provided by non-residents in Pakistan.	1181
2	Software consultancy services	Remittances made on account of data base services provided by non-residents such as development, storage, and on-line time series. Also included is the data processing services provided by nonresidents in Pakistan.	1182
3	Maintenance and repairs of computers	Remittances made on account of maintenance and repairs of computers and peripheral equipment to non-residents.	1183
4	Import of Computer Software	Remittances made on account of import of computer software including design, development, and programming of customized system.	1184
5	Other computer services	Remittances on account of other computer services not specified elsewhere.	1185
Information services			
1	Payments to journalists/authors	Payments to journalists and writers on account of their contributions in Pakistani magazines, newspapers etc.	1191
2	Subscription to newspapers / periodicals	Remittances made on account of subscription to foreign newspapers and periodicals (not in bulk) abroad. Also includes subscription charges to online journals, library resources.	1192
3	News agents and correspondents	Remittances made to foreign newsagents and correspondents abroad for their services.	1193
G - CHARGES FOR THE USE OF INTELLECTUAL PROPERTY N.I.E			
1	Royalties and trade marks	Remittances made on account of authorized use of proprietary rights (such as patents, trademarks, copyrights, industrial processes and designs including trade secrets, franchises). These rights can arise from research and development, as well as from marketing.	1201

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
2	License fee	Remittances made on account of charges for licenses to reproduce or distribute (or both) 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 live performances and television, cable, or satellite broadcast).	1202
H - OTHER BUSINESS SERVICES			
Merchanting & Other Trade Related Services			
1	Merchanting services	Remittances made under merchanting trade.	1211
2	Trade Related Services	Remittances on account of other trade related services cover commission on goods and services transactions between resident merchants, commodity brokers, dealers and commission agents and non-residents. This includes transactions in ships, aircraft, and auction sales as well.	1212
Operational leasing (rental) services			
1	Charter of ships without crew	Remittances made on account of residents /non-residents transactions associated with charter of ships without crew. This does not include insurance claims.	1221
2	Charter of aircrafts without crew	Remittances made on account of residents /non-residents transactions associated with charter of aircrafts without crew.	1222
Miscellaneous business, professional, and technical services, Legal, accounting, management consultancy, and public relation services			
1	Waste treatment and depollution	Remittances on account of waste treatment and depollution services include waste collection and disposal, remediation, sanitation, and other environmental protection services. They also include environmental services, such as production of carbon offsets or carbon sequestration that are not classified under any more specific category.	1230
2	Legal services	Remittances made on account of legal fees of lawyers.	1231
3	Accounting, auditing, bookkeeping, and tax consultancy services	Remittances made on account of accounting, auditing, bookkeeping, and tax consultant services.	1232
4	Business and management consultancy, and public relations	Remittances made on account of business and management consultancy form abroad. Also includes subscription/membership/participation dues paid to market nonprofit organizations, such as chambers of commerce or trade associations, conferences, seminars, games, etc.	1233
5	Agency commission	Remittances of commission and agency charges to foreigners. This does not include bank commission and charges.	1234
6	Printing charges of security documents	Remittances made on account of printing of currency notes, stamps and other securities documents including mintage of coins, medals, etc.	1235

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
7	Processing fees on goods owned by residents (Pakistan)	Remittances made on account of processing of goods for improvement owned by Pakistan, such as refining petroleum & crude oil, transformation of cotton fabric, processing of iron or steel powder, and assembling bodies or chassis & engines, etc.	1236
8	Advertising, market research, and public opinion polling	Remittances made on account of advertisement services such as 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, the promotion of products, market research and public polling abroad on various issues.	1237
9	Research and development	Remittances made on account of services associated with basic research, applied research, and experimental development of new products and processes. Services associated with sciences, social sciences and humanities are covered. Also included is the development of operating system representing technological advances.	1238

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
10	Architectural, engineering, and technical services	Remittances made on account of residents/nonresidents transactions relating to architectural design of urban and other development projects, planning and project design and supervision of dams, bridges, airports, turnkey projects, etc. surveying, cartography, product testing, and certification, and technical inspection services.	1239
11	Agricultural, mining, and on-site processing services	Remittances made on account of services provided by nonresidents to resident covering services associated with agricultural crops (e.g. protection against insects and diseases, increasing of harvest yields, etc.) forestry services, mining-related services (e.g., analysis of ores etc.) and on-site processing of goods that have been imported but not re-exported.	1241
12	Refund and rebate (loss on export)	Remittances made on account of loss in weight, quality, discount, claims and difference in price, etc. in respect of Exports.	1242
13	Receipt of sec. deposits with tenders	Refund of Security Deposits received with tenders submitted to Rice and Cotton Export Corporations	1243
14	Payments to journalists	Payments to journalists and writers on account of their contributions in Pakistani magazines, newspapers etc.	1245
15	Technical fees to foreigners	Remittances on account of services rendered by foreign technician or consultants.	1246
16	Miscellaneous services, n.s.e.	Remittances made on account of transactions between nonresidents /residents covering items such as placement of personnel, security and investigative services, photographic services, building cleaning, veterinary services etc. (also included are payments for local supplies, utility payments etc. by residents enterprises engaged in construction services abroad)	1247
17	Reverse miscellaneous services	Refund of receipts on account of various items under miscellaneous services.	1248
18	Maintenance and repair services	Maintenance and repair services n.i.e. cover maintenance and repair work by nonresidents on goods that are owned by residents (Pakistan). 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.	1250

I - PERSONAL, CULTURAL, AND RECREATIONAL SERVICES

Audiovisual and related services

1	Audiovisual and related services	Remittances made on account of services and associated fees related to the production of motion pictures (on film or video tape), radio and television programs (live or on tape) and musical recordings. Also included are payments on rentals, fees paid to nonresident actors, directors, producers, and etc. for production in Pakistan. Fees to actors, producers, etc. involved with theatrical and musical production, sporting events, circus etc. and fees for distribution rights (for television, radio etc.) for these activities are included.	1251
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Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
2	Payment to professional artists	Remittances to foreign singers, musicians, wrestlers, sportsman, etc. on account of their performance in Pakistan	1261
3	Other personal, cultural, and recreational services	Remittances made on account of services such as those associated with museum, libraries, archives, and other cultural, sporting and recreational activities. Also included are fees paid for services, including provision of correspondence courses, in Pakistan by foreign teachers and doctors.	1262
J - GOVERNMENT GOODS AND SERVICES, n.i.e.			
1	Foreign Missions	Remittances made by foreign missions and their attached offices in Pakistan.	1271
2	Military units and agencies	Remittances made by foreign official entities located in Pakistan such as military units, aid missions etc.	1272
3	Government remittances not specified elsewhere.	Government remittances not specified elsewhere.	1273
4	Reverse government remittances received	Refund of government remittances received	1274
International organization			
1	Remittances to International Organizations.	Payments made abroad by International Organizations and International bodies, and their attached offices in Pakistan.	1281
2	Payment through international bodies	Payments from International Bodies convertible Rupee A/c	1282
K - INCOME			
a) Compensation of employees			
1	Compensation of employees-Income	Payments made to foreign nationals / workers (living in Pakistan for less than one year) on account of wages, salaries, and other benefits, in cash or in kind, earned by them. Also included are contributions paid by the employers, on behalf of the employees.	1291
b) Investment income - Direct investment			
i) Income on equity			
1	Profits remitted by branches/and other unincorporated enterprises of foreign investment companies operating abroad.	Remittances made on account of distributed branch profits to Foreign investment companies, firms, and banks by their branches and other unincorporated enterprises (10% or more of the shares) operating in Pakistan.	1301
2	Dividends paid to foreign direct investors.	Remittances made on account of dividends by companies, firms, and banks to foreign shareholders having direct investment (ownership of 10% or more) in the enterprises operating in Pakistan.	1302

Code List No. 7
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Sr. No.	Purpose	Description	Code
3	Purchase of crude oil/mineral extracted in Pakistan- Remittance Abroad	Remittances abroad on account purchase of oil/minerals extracted in Pakistan.	1303
4	Purchase of crude oil/mineral extracted in Pakistan	Sale proceeds on account purchase of oil/minerals extracted in Pakistan. Country code 2280 only.	1304
5	Income on Investment Fund Shares (Dividends)	Remittances on account of dividends made by Investment Fund Shares. Shareholders' income from investment funds is defined as the investment income earned on the fund's investment portfolio after deducting operating expenses.	1305
6	Surplus funds of foreign insurance cos.- life	Remittances made by foreign insurance companies (life) of surplus funds arising out of their operations in Pakistan.	1122
ii) Income on debt (interest)			
1	Interest on debt to associated enterprises abroad	Remittances of interest on inter-company debt by the direct investment enterprise direct investor abroad.	1311
2	Interest on other financial instruments abroad	Remittances on account of interest on financial instruments other than inter-company debt to direct investor abroad. Interest is a form of investment income that is receivable by the owners of certain kinds of financial assets, namely deposits, debt securities, and other accounts receivable, for putting the financial assets at the disposal of another institutional unit.	1312
c) Investment income - Portfolio investment			
i) Income on equity (dividends) -			
1	General government	Remittances of dividends paid by govt. and govt. controlled enterprises, joint ventures, etc. to foreign shareholders having ownership of shares (less than 10% of the shares in the enterprise)	1322
2	Banks	Remittances of dividends paid by banks to foreign shareholders having ownership of shares (less than 10% of the shares in the enterprise)	1323
3	Other sectors	Remittances of dividends paid by private sector enterprises to foreign shareholders having ownership of shares (less than 10% of the shares in the enterprise)	1324
ii) Income on Investment Fund Shares (Dividends)			
1	Dividends - General government	Remittances by general government of dividends on account of Investment Fund Shares. Shareholders' income from investment funds is defined as the investment income earned on the fund's investment portfolio after deducting operating expenses.	1331

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
2	Dividends - Banks	Remittances of dividends by banks on account of Investment Fund Shares. Shareholders' income from investment funds is defined as the investment income earned on the fund's investment portfolio after deducting operating expenses.	1332
3	Dividends - Other sectors	Remittances of dividends by other sectors on account of Investment Fund Shares. Shareholders' income from investment funds is defined as the investment income earned on the fund's investment portfolio after deducting operating expenses.	1333
iii) Income on debt (interest)			
I) Bonds and notes			
General government			
1	Bonds and notes - General government	Remittances made on account of bonds, debentures, notes, nonparticipating preferred stocks or shares, convertible bonds and bonds with optional maturity dates (the latest of which is more than one year after maturity) by govt. and govt. controlled enterprises.	1341
2	Profit on FIBs - General government	Remittances of profits earned on FIBs	1342
3	Profit on National Savings Schemes - General government	Remittances of profits earned on National savings schemes	1343
Banks			
1	Bonds and notes - Banks, Interest	Remittances made on account of bonds, debentures, notes, nonparticipating preferred stocks or shares, convertible bonds and bonds with optional maturity dates (the latest of which is more than one year maturity) by banks. Also included are the negotiable certificates of deposits with maturity of more than one year; dual currency bonds; zero coupons and other deep discounted bonds; floating rate bonds; indexed bonds; and asset based securities, such as collateralized mortgage obligations and participation certificates etc.	1351
Other sectors			
1	Bonds and notes - Other sectors	Remittances made on account of bonds, debentures, notes, nonparticipating preferred stocks or shares, convertible bonds and bonds with optional maturity dates (the latest of which is more than one year after maturity) by private sector enterprises. Also included are the negotiable certificates of deposits with maturity of more than one year; dual currency bonds; zero coupons and other deep discounted bonds; floating rate bonds; indexed bonds; and asset based securities, such as collateralized mortgage obligations and participation certificates etc.	1361
II) Money market instruments			
General government			

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
1	Money market instruments - General government	Remittances of profit/interest by govt. and govt. controlled enterprises on money market instruments such as treasury bills, commercial and finance papers, bankers' acceptances, negotiable certificates of deposit (with original maturity of one year or less) and short- term notes issued under note issuance facilities (NIFs)	1381
2	Profit on TBs	Remittances of profit/interest by govt. and govt. controlled enterprises on money market instruments such as treasury bills, commercial and finance papers, bankers' acceptances, negotiable certificates of deposit (with original maturity of one year or less) and short- term notes issued under note issuance facilities (NIFs)	1382
Banks			
1	Money market instruments - Banks	Remittances of profit/interest by banks on money market instruments such as treasury bills, commercial and finance papers, bankers' acceptances, negotiable certificates of deposit (with original maturity of one year or less) and short- term notes issued under note issuance facilities (NIFs)	1391
Other sectors			
1	Money market instruments - Other sectors	Remittances of profit/interest by private sector enterprises on money market instruments such as treasury bills, commercial and finance papers, bankers' acceptances, negotiable certificates of deposit (with original maturity of one year or less) and short- term notes issued under note issuance facilities (NIFs)	1401
III. Other Investment			
General Government			
1	Interest paid on deposits	Remittances of interest on deposits chargeable to debt servicing	1417
2	Int. debt service EAD (ST GTD)	Remittances of interest, service and commitment charges on foreign loan and credits (ST - GTD) chargeable to debt servicing	1418
3	Int. debt service EAD (ST, Central)	Remittances of interest, service and commitment charges on foreign loan and credits (Short term, central) chargeable to debt servicing	1419
4	Int. debt service EAD (LT GTD)	Remittances of interest, service and commitment charges on foreign loan and credits (LT - GTD) chargeable to debt servicing	1420
5	Int. debt service EAD (LT, Central)	Remittances of interest, service and commitment charges on foreign loan and credits (long-term, central) chargeable to debt servicing	1421
6	Interest on Commercial borrowings < 1 yr	Remittances made on account of interest paid on commercial Borrowing of less than one year to Foreign Commercial Banks	1422

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
7	Interest on commercial borrowings > 1 year	Remittances made on account of interest paid on commercial Borrowing of more than one year to Foreign Commercial Banks	1423
8	Others	Remittances made on account of interest not specified elsewhere.	1424
9	Refund of	Refund of other interest received by govt. and govt. controlled enterprises.	1425
10	Rent on natural resources	Remittances on account of rent for acquiring natural resources abroad. Natural resources include land, mineral rights, forestry rights, water, fishing rights, air space, and electromagnetic spectrum.	1426
11	Subscription to international organizations	Remittances on account of subscription charges paid to international organizations (IMF, UN, ADB, WB etc.). The ownership of many international organizations may not be in the form of shares.	1427
Banks			
1	Interest foreign currency A/cs	Interest paid on foreign currency accounts to residents	1431
2	Interest foreign currency A/cs	Interest paid on foreign currency accounts to nonresidents	1432
3	Discount	Payments on account of discount on trade bills etc.	1433
4	Others	Other remittances of interest by banks.	1434
5	Refund of	Refund of other receipts by banks.	1435
6	Interest paid by banks - ST	Remittances of interest on short-term borrowings by banks	1436
7	Interest paid by banks - LT	Remittances of interest on long term borrowings by banks	1437
Other Sectors			
1	Interest on certificate of investment (COI) mobilized under foreign currency accounts	Remittances on account of interest paid on certificate of investments (COI) mobilized under foreign currency accounts.	1441
2	Discount	Payments of Private sector enterprises and individuals on account of discount on trade bills etc.	1442
3	Rent	Payments on account of rent of the property.	1443
4	Other	Other investment income not specified elsewhere.	1444
5	Refund of	Refund of interest received by Private Sector enterprises and individuals.	1445
6	Interest paid by others	Remittances of interest on long-term borrowings by other than banks not chargeable to debt servicing.	1446
7	Interest on foreign private loans (Suppliers +buyers +commercial)	Remittances of interest on foreign private loans (Suppliers', buyers' and commercial credits) under General Authority delegated to the Authorized Dealers and chargeable to debt servicing.	1447
8	Remittances of premium payment on financial derivatives	Remittances of premium payment on financial derivatives	1448

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
9	Interest paid by others	Remittances of interest on short-term borrowings by other than banks not chargeable to debt servicing.	1449
10	Other loan related charges	Payments on account of commitment fee, guarantee etc. related to foreign private loans.	1450
L - CURRENT TRANSFERS			
i) General government			
1	Taxes and duties	Remittances on account of taxes and duties payable to foreign governments.	1451
2	Official donations (Budgetary grant)	Remittances of cash/grants to other governments for financing current expenditures by Pakistan.	1453
3	Official donations (Aid/relief related)	Remittances on account of gifts of food, clothing, other consumer goods, medical supplies, etc. associated with relief efforts in the wake of famine, earthquakes, other natural disasters and wars or other actions (administrative costs directly associated with aid are included) by Pakistan.	1454
4	Official donations (Military)	Remittances made on account of gifts of certain military equipment by Pakistan, that is weapons and the equipment to support and deliver weapons which-by convention-are not treated as fixed assets.	1455
5	Official transfers (Regular)	Remittances on account of regular transfers-made as a matter of policy-by Pakistan to international organizations.	1456
6	Official transfers (Technical)	Remittances made on account of salaries of technical assistance staff and related costs and expenses by Pakistan to international organizations.	1457
7	Official transfers (N.S.E)	Official transfers not specified elsewhere.	1461
8	Reverse unrequited transfers-official	Reverse of amounts received under unrequited transfers of official sector.	1462
9	PL-480 Conversion	Remittances made on account of conversion of PL-480 Counterpart Rupee Funds.	1463
10	Contribution to international Organization	Remittances made on account of Pakistan's contribution to International Organizations for administrative expenses. This does not include Payment of loans/credits through these organizations.	1464
11	Savings	Remittances made by foreign nationals out of their savings including balances of provident funds, gratuity, etc.	1465
ii) Other sectors			
1	Net premiums on nonlife insurance and standardized guaranteed	Nonlife insurance premiums consist of both the gross premiums paid by policyholders to obtain insurance during the accounting period (premiums earned) and the premium supplements paid out of the investment income attributable to insurance policyholders.	1468

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
2	Nonlife insurance claims and calls under standardized guarantees	Nonlife insurance claims are the amounts paid in settlement of claims that become due during the current accounting period. Claims become due at the moment when the eventuality occurs that gives rise to a valid claim.	1469
3	Social Contributions	Social contributions are the actual or imputed contributions made by households to social insurance schemes to make provision for social benefits to be paid. Social insurance schemes include social security schemes (which cover the entire community or large sections of it and are imposed, controlled, and financed by government) and employment-related schemes (including funded and unfunded pension schemes).	1470
4	Family maintenance-Banking system	Remittances made by foreign nationals employed in Pakistan for maintenance of their families abroad.	1471
5	Family maintenance-Postal system	Remittances made through postal authorities	1472
6	Private donations	Remittances on account of gifts, dowries, inheritances, alimony and other support remittances, tickets sold by and prizes won from lotteries, grants made for purposes other than investment, contributions to religious, scientific, cultural, and charitable organizations. Also includes transfers to nonresident NPISHs in the form of membership dues, subscriptions.	1473
7	Private transfers (N.S.E)	Other private transfers not specified elsewhere.	1476
8	Transfer for payments of import duty on Gold from	Transfer for payments of import duty on Gold from Special FCA	1478

M - CAPITAL TRANSFERS

i) General government

1	Investment grants-In cash	Payments on account of investment grants in cash by Pakistan for the purposes of fixed capital formation in the foreign countries. These grants are often tied to specific investment projects such as large construction projects. If the investment project continues over a long period of time an investment grant in cash may be paid in installments. Installment payments continue to be classified as capital transfers even though such payments may be recorded in a succession of different accounting periods.	1481
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Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
2	Grants for military establishments	Payments on account of grants by Pakistan for structures such as airfields, docks, roads, hospitals, and other buildings used by military establishments of foreign government. These structures by the donor governments or by the other enterprises that are paid directly by the donor government. Investment grants do not include transfers of military equipment in the form of weapons or equipment with the sole function of being fired. Such weapons and equipment are not classified as fixed assets but, by convention, are included under current transfers. Transfer of military equipment that also has civilian uses are recorded as other capital transfers.	1482
3	Taxes and duties - capital transfer	Payments on account of taxes and duties levied by the foreign government at irregular and infrequent intervals on the values of assets transferred to Pakistan. These consist largely of inheritance taxes, death duties, and gift taxes. Compensation payments by Pakistan government to the foreign governments for extensive damages to capital assets or serious injuries not covered by the insurance policies represent another form of capital transfers. These include payments for damages caused by oil spills, majors explosions, the side effect of drugs etc.	1483
4	Other capital transfers N.S.E	Payments on account of other capital transfers (governmental entities) not specified elsewhere.	1484
ii) Other Sectors			
1	Investment grants - in cash	Payments on account of investment grants in cash by nongovernmental organizations of Pakistan for the purposes of fixed capital formation abroad. These grants are often tied to specific investment projects such as large construction projects. If the investment project continues over a long period of time an investment grant in cash may be paid in installments. Installment payments continue to be classified as capital transfers even though such payments may be recorded in a succession of different accounting periods.	1491
2	Investment grants- Legacies / large gifts	Payments on account of legacies or large gifts by residents, nonprofit institutions (NIPs) and exceptionally large donations made by enterprises or households in Pakistan to nongovernmental institutions abroad for financing gross fixed capital formation e.g., gifts to universities to cover costs of building new residential quarters, libraries, laboratories, etc.	1492

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
3	Migrants' transfers	Payments on account of liabilities of the migrants who migrated to Pakistan. These transfers are not transaction between two parties but contra-entries to flows of goods and changes in the financial items that arise from migration (changes of residence for at least one year) of individuals from one economy to another. The transfers to be recorded are thus equal to the net worth of the migrant. All the household and personal effects of migrants, together with any movable capital goods actually transferred from the old economy to the new economy are included in under goods, general merchandise. Goods flows and correspondence offsets should in principle be recorded at the time of migration. If the flows are not derived from the trade returns, no timing correction of the figures is suggested, but offsets are recorded in the same period in which exports and imports are recorded.	1493
4	Other capital transfer	Payments made on account of other capital transfers (nongovernmental entities) not specified elsewhere.	1494
iii) Purchase of Non-produced Non-financial Assets			
1	Purchase of land for establishing foreign embassy/institution	Payments on account of purchase of land in foreign countries for establishing embassies or missions.	1501
2	Purchase of Intangible, non-financial assets	Payments on account of purchase of intangible, non-financial assets such as patents and copyrights etc. abroad.	1502
3	Purchase of marketing assets	Payments on account of purchase of franchises or trademarks from abroad.	1503

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
N - Financial Account			
I) Short - term capital			
General government			
1	Short-term capital, n.s.e. - General government	Repayment of short-term capital on Government Account not specified elsewhere.	1521
Foreign currency accounts			
1	Foreign currency accounts of residents individuals	Withdrawal made for any purpose from Foreign Currency Accounts opened by individual Pakistani residents with banks in Pakistan.	1522
2	Foreign currency accounts of residents- General government	Withdrawal made for any purpose from Foreign Currency Accounts opened by Public Sector enterprises with banks in Pakistan.	1523
3	Foreign currency accounts of residents enterprises	Withdrawal made for any purpose from Foreign Currency Accounts opened by Private Sector enterprises with banks in Pakistan.	1524
4	Foreign currency accounts of nonresidents	Withdrawal made for any purpose from Foreign Currency Accounts opened by non-residents with banks in Pakistan.	1525
5	Foreign currency accounts – NBFIs	Repayments of Certificate of Investment (COI) mobilized under Foreign Currency Accounts.	1526
SWAPS			
1	Short-term SWAPS	Repayments of foreign currency by banks in Pakistan under swap agreement of less than one-year maturity within or outside Pakistan.	1527
2	Repayment by banks - abroad (principal)	Repayment made by banks on account of repayment (Principal only) of loans of a maturity of less than one-year. This does not include repayments against over-drafts in their foreign currency accounts maintained with their overseas branches or correspondents.	1528
3	Repayment by banks within Pakistan	Repayment made by banks on account of repayment (Principal only) of short term loans in foreign exchange obtained from banks in Pakistan against FCA balances.	1529
4	Withdrawal from Special FCA-Resident Ent.	Withdrawals made for any purpose from Special Foreign Currency Accounts opened by Private Sector enterprises with banks in Pakistan.	1530
5	Repayment by others	Remittances made by firms and companies including foreign controlled companies on account of repayment (Principal only) loans of a maturity of less than one year. This does not include repayment of loans/credits chargeable to debt servicing.	1531
Placements			
1	Placements within Pakistan	Placements of funds with banks within Pakistan or with SBP for a period of less than one-year maturity.	1532
2	Placements abroad	Placements of funds with banks abroad for a period of less than one-year maturity.	1533

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
3	Deposits with SBP for CRR/SCRR	Payment of foreign currency to SBP on account of maintaining mandatory limit of CRR/SCRR.	1534
Trade Finance			
1	Sale to SBP of FX loans (Pre shipment) to exporters	Sale of foreign currency on account of foreign exchange loans (pre shipment) to exporters in lieu of remittances of exports will become due in future.	1535
2	Sale to SBP of FX loans (Post shipment) to exporters	Sale of foreign currency on account of foreign exchange loans (post shipment) to exporters in lieu of remittances of exports will become due in future.	1536
Employees stock options			
1	Employees stock options - Repatriation of	Payment abroad on account of repatriation of employees stock options.	1546
2	Employees stock options	Payment abroad on account of employees stock options.	1547
Financial Derivatives			
1	Options & Forwards type contracts abroad	Payments on account of financial derivatives (options and forwards) abroad	1548
2	Options & Forwards type contracts (Repatriation of)	Payments on account of repatriation of financial derivatives (options and forwards) to abroad	1549
II) Long -term capital			
a) Direct Investment - Abroad			
i) Equity capital			
1	General Government	Remittances by Public Sector enterprises on account of direct investment (equity capital) abroad. Also includes remittances for execution of contracts and business establishment abroad.	1551
2	Other Sectors	Remittances by Pakistani companies excluding Public Sector enterprises on account of direct investment (equity capital) abroad. Also includes remittances for execution of contracts and business establishment abroad.	1552
ii) Other capital			
1	General Government	Remittances by Public Sector enterprises on account of other direct investment capital (or intercompany debt transactions) abroad.	1553
2	Other Sectors	Remittances by Pakistani companies excluding Public Sector enterprises on account of other direct investment capital (or intercompany debt transactions) abroad.	1554
iii) Investment Fund Shares			
1	General Government	Remittances by Public Sector enterprises on account of direct investment in "investment fund shares" abroad.	1555
2	Other Sectors	Remittances by Pakistani companies excluding Public Sector enterprises on account of direct investment in "investment fund shares" abroad.	1556

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
b) Direct investment - in Pakistan (Dis-investment)			
i) Equity capital			
1	General Government	Remittances by Public Sector enterprises on account of disinvestments by foreign direct investors (equity capital) in Pakistan.	1561
2	Other Sectors	Remittances by Pakistani companies excluding Public Sector enterprises on account of disinvestments by foreign direct investors (equity capital) in Pakistan.	1562
ii) Other capital			
1	General Government	Remittances by Public Sector enterprises on account of disinvestments of foreign investor's other direct investment capital (or intercompany debt transactions) in Pakistan.	1563
2	Other sector-Disinvestment-Other Capital (ST)	Remittances on account of repayment of short term loans, debt securities and suppliers credit etc. to direct investors abroad by Pakistani companies other than those of Public Sector.	1564
3	Other sector-Disinvestment-Other Capital (LT)	Remittances on account of repayment of long term loans, debt securities and suppliers credit etc. to direct investors abroad by Pakistani companies other than those of Public Sector.	1565
iii) Investment Fund Shares			
1	Investment fund shares	Remittances on account of disinvestments by foreign direct investors from investment fund shares in Pakistan.	1566
c) Portfolio investment - Abroad (Dis-investment)			
i. Equity securities			
1	General Government	Remittances by Public Sector enterprises on account of portfolio investment in equity securities abroad.	1572
2	Banks	Remittances by banks on account of portfolio investment in equity securities abroad.	1573
3	Other Sectors	Remittances by private sector excluding Public Sector enterprises and banks on account of portfolio investment in equity securities (shares, stocks, participation, etc.) abroad.	1574
ii. Debt Securities - Bonds and Notes			
1	General Government	Remittances by Public Sector enterprises on account of portfolio investment in debt securities abroad.	1582
2	Banks	Remittances by banks on account of portfolio investment in debt securities abroad.	1583

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
3	Other Sectors	Remittances by private sector excluding Public Sector enterprises and banks on account of portfolio investment in debt securities abroad.	1584
iii. Money Market Instruments			
1	General Government	Remittances by Public Sector enterprises on account of portfolio investment in money market securities abroad.	1592
2	Banks	Remittances by banks on account of portfolio investment in money market securities abroad.	1593
3	Other Sectors	Remittances by private sector excluding Public Sector enterprises on account of portfolio investment in money market securities abroad.	1594
iv. Investment Fund Shares			
1	General Government	Remittances by Public Sector enterprises on account of investments in "investment fund shares" abroad.	1595
2	Banks	Remittances by banks on account of repatriation of investments in "investment fund shares" abroad.	1596
3	Other Sectors	Remittances by other sectors on account of repatriation of investments in "investment fund shares" abroad.	1597
d). Portfolio Investment - in Pakistan (Dis-investment)			
i) Equity capital			
General Government			
1	Official portfolio investment (Repatriate basis)	Remittances by public sector enterprises in Pakistan on account of disinvestments of equity securities.	1602
2	Encashment of instruments of National Saving Schemes	Remittances on account of encashment/maturity of instruments of National Saving Schemes.	1605
3	Others	Remittances by public sector on account of disinvestments of other instruments of Portfolio Investment not specified elsewhere.	1606
Banks			
Remittances by banks in Pakistan on account of disinvestments of equity securities.			1607
Other Sectors			
Remittances received by private sector enterprises in Pakistan on account of disinvestments of equity securities.			1608
ii. Debt Securities - Bonds and Notes			
1	General Government	Remittances by public sector enterprises in Pakistan on account of disinvestments/encashment of debt securities (Principal only).	1612
2	Banks	Remittances by banks in Pakistan on account withdrawal of debt securities (Principal only).	1613

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
3	Other Sectors	Remittances by private sector enterprises in Pakistan on account of withdrawal of debt securities (Principal only).	1614
iii. Money Market Instruments			
1	General Government	Remittances by public sector enterprises in Pakistan on account of withdrawal of money market securities (Principal only).	1622
2	Banks	Remittances by banks in Pakistan on account of withdrawal of money market securities (Principal only).	1623
3	Other Sectors	Remittances by private sector enterprises in Pakistan on account of withdrawal of money market securities (Principal only).	1624
iv. Investment Fund Shares			
1	Investment Fund Shares	Remittances on account of disinvestment of portfolio investments from "investment fund shares" in Pakistan.	1625
III) Other long - term capital			
General Government			
1	Loans to foreign governments	Loans granted by the Government of Pakistan to foreign governments.	1636
2	Long – term capital n.s.e.	Official long-term capital not specified elsewhere.	1637
Banks			
1	Repayment by banks	Remittances by banks on account of repayment (Principal only) of loans from abroad of maturity of one year or more.	1641
2	Repayment by banks within Pakistan - FCA	Repayment of loans (Principal only) from FCA by banks within Pakistan to other banks.	1642
SWAPS			
1	Long-term SWAPS	Remittances / repayments by banks in Pakistan on account of settlement of swap agreement of maturity of one-year or more from within Pakistan or abroad.	1643
Placements			
1	Placements within Pakistan-(FCA)	Placements of funds with banks in Pakistan or with SBP for a maturity period of one-year or more against the balances of FCAs.	1644
2	Placements made outside Pakistan	Placements of funds with banks abroad for a maturity period of one-year or more against the balances of FCAs.	1645
Other Sectors			
1	Repayments by others	Remittances made by other than banks on account of repayment (Principal only) of loans of a maturity of one year or more. This does not include repayment under PAYE and repayment of Loans/Credits chargeable to debt servicing.	1646

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
Foreign currency A/C (special Permission)			
1	FCA special permission-Equity Portfolio	Payments on account of equity disinvestment (where the investor has total holding of less than 10 percent) from foreign currency accounts opened under special permission allowed to Pakistani companies / firms.	1648
2	FCA special permission Equity Disinvestment - Direct	Payments on account of equity disinvestment (where the investor has total holding of 10 percent or more) from foreign currency accounts opened under special permission allowed to Pakistani companies / firms.	1649
3	Special FCA-Resident Ent.-Equity Direct Investment (ST)	Payments on account of short term inter-company loans (where the investor has total holding of 10 percent or more) from Special Foreign Currency Accounts opened by Private Sector enterprises with banks in Pakistan.	1650
4	Special FCA-Resident Ent.-Equity Direct Investment (LT)	Payments on account of long term inter-company loans (where the investor has total holding of 10 percent or more) from Special Foreign Currency Accounts opened by Private Sector enterprises with banks in Pakistan.	1654
5	FCA spec. permission-Pvt. Loans L.T Cap.	Payments on account of loans from abroad from foreign currency accounts opened under special permission allowed to Pakistani companies / firms other than direct investor.	1651
6	Repayment on account of Qarz e Hasna	Repayment on account of Qarz e Hasna	1652
7	Repayment under -PAYE-Principal	Remittances on account of repayment of principal only under PAYE Scheme. This does not include interest on such credits.	1653
8	Repayment to IMF-Loan (PRGF)	Repayment to IMF-Loan (PRGF)	1663
9	Repurchases from IMF-Others	Repurchases from IMF-Others	1667
10	Net premiums on life insurance	Life insurance premiums consist of both the gross premiums payable by policyholders to obtain insurance during the accounting period (premiums earned) and the premium supplements payable out of the investment income attributable to insurance policyholders.	1668
11	Life Insurance Claims	Life insurance claims are the amounts paid in settlement of claims that become due during the current accounting period. Claims become due at the moment when the eventuality occurs that gives rise to a valid claim.	1669
IV) Cover Transfer			
General Government			
1	Remittances to Pak Diplomatic Missions	Funds remitted to Pakistan's Diplomatic Missions abroad.	1673
2	Repayment of short term debt service loans/credits	Remittances made on account of repayment (Principal only) of foreign loans/credits chargeable to debt servicing. This does not include short-term loans by Banks/Others.	1674

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
3	Reverse of Reimbursements	Refund of reimbursements against various foreign loans/credits chargeable to debt servicing.	1675
4	Reverse long – term debt servicing loans / credits	Refund of long-term debt service cash loans/credits chargeable to debt servicing.	1676
5	Repayment of long – term debt service loans / credits (EAD)	Remittances made on account of repayment (Principal only) of foreign loans/credits repayable in one-year or more and chargeable to debt servicing against individual authority of EAD.	1677
6	Other unclassified	Remittances approved for special purpose not stated elsewhere.	1678
Banks			
1	Transactions in currency notes	Payment on account of import of foreign currency notes and coins, etc.	1681
2	Back to back currency transactions	Issue of travelers' cheques and sales of foreign currency notes in lieu of cheques and bank drafts, etc. denominated in foreign currency purchased from foreign nationals.	1682
Other Sector			
1	Surplus funds of freight forwarders.	Remittances of surplus funds as allowed on under FE manual para 5 of chapter 14.	1693
2	Surplus funds of foreign shipping cos.	Remittances of surplus funds as allowed on F.P. Statement by the Authorized Dealers on post facto approval from State Bank to foreign shipping companies or their agents out of their collections in Pakistan on account of freight, passage, etc. This does not include freight on commodity imports.	1694
3	Surplus funds of foreign airlines	Remittances of surplus funds as allowed on F.P. Statement by the Authorized Dealers on post facto approval from State Bank to foreign airlines or their agents out of their collections in Pakistan on account of freight, passage, etc. his does not include freight on commodity imports.	1695
4	Repayment of short – term debt service loans	Remittances made on account of repayment (Principal only) of foreign loans/credits chargeable to debt servicing. This does not include short-term loans by banks/others.	1696
5	Repayment of debt servicing Suppliers' credit	Remittances made on account of repayment (Principal only) of suppliers' credit credits not chargeable to debt servicing.	1697
6	Down payment – 'PAYE'	Down payments made against loans under 'Pay As You Earn Scheme'.	1698
7	Funds transferred to offshore FCA	Funds transferred from Pakistan to permissible offshore FCA for onward payments	1699
8	Payments for gold	Payments for cost, freight, and insurance of gold imported by private sector.	1701

Code List No. 7
(Invisible and Capital Payments)

Sr. No.	Purpose	Description	Code
9	Cost of Import samples	Payments on account cost of imports samples.	1703
10	Remittances on accounts of receipt of goods under e-commerce transactions	E-commerce is a method of ordering or delivering products at least partly by electronic means, such as through the Internet or other computer-mediated networks. In general, charges for electronically delivered products are usually included in services, whereas products supplied across the border are classified as goods. Financial services associated with e-commerce are included in financial services.	1707
11	Remittances on account of receipts of services under e-commerce transactions	E-commerce is a method of ordering or delivering services at least partly by electronic means, such as through the Internet or other computer-mediated networks. Financial services associated with e-commerce are included in financial services.	1708
12	Import by actual users for personal use only.	Remittances abroad for imports under para 14, chapter 16 of FE manual.	1709

Code List No. 8 (Department Codes)

CODE	DEPARTMENT
A	FEDERAL GOVERNMENT
001	ABANDONED PROPERTIES ORGANISATION
002	ACADEMY OF DAWA
003	ACADEMY OF EDUCATION PLANNING & MANAGEMENT
004	AGRICULTURAL CENSUS ORGANISATION
005	AGRICULTURAL LIVESTOCK PRODUCTS, MARKETING & GRADING DEPARTMENT
006	AGRICULTURAL PRICES COMMISSION
007	AGRICULTURAL RESEARCH DIVISION
008	AIRFORCE ACCOUNTS
009	AIRPORTS SECURITY FORCE
010	AL-SHIFA TRUST EYE HOSPITAL
011	ANIMAL QUARANTINE DEPARTMENT
012	ANIMAL SCIENCES INSTITUTE
013	ANTI NARCOTICS FORCE
014	APPROPRIATE TECHNOLOGY DEVELOPMENT ORGANISATION
015	ASSOCIATED CEMENT INDUSTRIES LIMITED
016	AUDIT AND ACCOUNTS TRAINING INSTITUTE
017	AUTHORITY FOR PRESERVATION OF MOENJODARO
018	AVIATION DIVISION
019	AZAD JAMMU & KASHMIR COUNCIL
020	BOARD OF ADVANCEMENT OF LITERATURE, LAHORE
021	BUREAU OF EMIGRATION & OVERSEAS EMPLOYMENT
022	CABINET DIVISION
023	CEMENT RESEARCH & DEVELOPMENT INSTITUTE, LAHORE
024	CENTRAL BOARD OF FILM CENSORS
025	CENTRAL BOARD OF REVENUE
026	CENTRAL BUREAU OF EDUCATION
027	CENTRAL COPYRIGHT OFFICE
028	CENTRAL DIRECTORATE OF NATIONAL SAVINGS
029	CENTRAL INSPECTORATE OF MINES
030	CENTRAL JAIL STAFF TRAINING INSTITUTE
031	CENTRAL MALARIA ERADICATION BOARD
032	CENTRAL TESTING LABORATORIES
033	CENTRE FOR CLINICAL PYSCHOLOGY, LAHORE
034	CENTRE OF CLINICAL BIOLOGY
035	CHAIRMAN FEDERAL FLOOD COMMISSION
036	CHAIRMAN OF INTER BOARD COMMITTEE, ISLAMABAD
037	CHASHMA NUCLEAR PROJECT PAKISTAN ATOMIC ENERGY COMMISSION
038	CIVIL SERVICES ACADEMY
039	COLLEGE OF PHYSICIANS & PARAMEDICAL SCIENCES
040	COLLEGE OF PHYSICIANS & SURGEONS
041	COMMERCE DIVISION
042	COMMISSION FOR ISLAMIZATION OF ECONOMY, ISLAMABAD
043	COMMISSIONERATE AFGHAN REFUGEES
044	COMMUNICATIONS DIVISION
045	COMPUTER TRAINING CENTRE, ISLAMABAD
046	COMSAT SECRIERATE

Code List No. 8
(Department Codes)

CODE	DEPARTMENT
047	CORPORATE LAW AUTHORITY
048	COTTON BOARD
049	COUNCIL OF ISLAMIC IDEOLOGY, ISLAMABAD
050	COUNCIL OF WORKS & HOUSING RESEARCH
051	CULTURE, SPORTS AND YOUTH AFFAIR DIVISION
052	CURRICULUM RESEARCH & DEVELOPMENT CENTRE, LAHORE
053	CUSTODIAN OF ENEMY PROPERTY
054	DEFENCE DIVISION
055	DEFENCE PRODUCTION DIVISION
056	DEFENCE SCIENCE AND TECHNOLOGY ORGANISATION
057	DEPARTMENT OF ARCHAEOLOGY & MUSEUMS
058	DEPARTMENT OF ARCHIVES
059	DEPARTMENT OF COMMUNICATION SECURITY
060	DEPARTMENT OF COMMUNITY MEDICINE
061	DEPARTMENT OF CONTROLLER OF INSURANCE
062	DEPARTMENT OF EXPLOSIVES
063	DEPARTMENT OF LIBRARIES
064	DEPARTMENT OF PETROLEUM AND ENERGY RESOURCES
065	DEPARTMENT OF PLANT PROTECTION
066	DEPARTMENT OF SHIPPING CONTROL AND MERCANTILE MARINE
067	DEPARTMENT OF STATIONERY & FORMS
068	DEPARTMENT OF SUPPLIES
069	DEPARTMENT OF TOURIST SERVICES
070	DIRECTOR GENERAL OF FOOD
071	DIRECTOR GENERAL OF GAS
072	DIRECTOR GENERAL OF NEW & RENEWABLE ENERGY RESOURCES
073	DIRECTOR GENERAL OF OIL
074	DIRECTOR GENERAL OF PETROLEUM CONCESSIONS
075	DIRECTOR GENERAL OF PORT AND SHIPPING
076	DIRECTOR INTELLIGENCE BUREAU
077	DIRECTORATE OF CENTRAL HEALTH ESTABLISHMENT
078	DIRECTORATE OF FILMS & PUBLICATIONS
079	DIRECTORATE OF RESEARCH & REFERENCE
080	DIRECTORATE OF RESEARCH AND STATISTICS
081	DIRECTORATE OF SPECIAL EDUCATION, NWFP
082	DIRECTORATE OF T.B.CONTROL
083	DIRECTORATE OF WORKERS EDUCATION
084	DIRECTORATE OF WORKS EDUCATION
085	DRUG ABUSE PREVENTION RESOURCE CENTRE
086	ECONOMIC AFFAIRS DIVISION
087	ELECTION COMMISSION OF PAKISTAN, ISLAMABAD
088	EMPLOYEES OLD AGE BENEFIT INSTITUTION
089	ENERGY WING
090	ENVIRONMENT AND URBAN AFFAIRS DIVISION
091	ESTABLISHMENT DIVISION
092	EVACUEE TRUST PROPERTY BOARD
093	EXPERTS ADVISORY CELL

Code List No. 8
(Department Codes)

CODE	DEPARTMENT
094	EXPORT PROMOTION BUREAU
095	EXTERNAL PUBLICITY WING
096	FEDERAL ACADEMY OF IDEOLOGY OF PAKISTAN
097	FEDERAL BOARD OF INTERMEDIATE & SECONDARY EDUCATION, ISLAMABAD
098	FEDERAL BUREAU OF STATISTICS
099	FEDERAL DIRECTORATE OF EDUCATION
100	FEDERAL GOVERNMENT EDUCATIONAL INSTITUTIONS
101	FEDERAL GOVERNMENT LIBRARIES
102	FEDERAL GOVERNMENT SCHOOLS/COLLEGES
103	FEDERAL GOVT. SERVICES HOSPITAL, ISL. (ATTACHED DISPENSARIES AT ISL./RWP.)
104	FEDERAL INSPECTION COMMISSION
105	FEDERAL INSPECTORATE GENERAL DEVELOPMENT PROJECTS
106	FEDERAL INVESTIGATION AGENCY
107	FEDERAL JUDICIAL ACADEMY
108	FEDERAL LAND COMMISSION, ISLAMABAD
109	FEDERAL PUBLIC SERVICE COMMISSION
110	FEDERAL RURAL DEVELOPMENT ENGINEERING CELL
111	FEDERAL SEED CERTIFICATION & REGISTRATION DEPARTMENT
112	FEDERAL SEED CERTIFICATION DEPARTMENT
113	FEDERAL SERVICES TRIBUNAL
114	FEDERAL SHARIAT COURT
115	FEDERAL WATER MANAGEMENT CELL
116	FEDERALLY ADMINISTERED TRIBAL AREAS DEVELOPMENT CORPORATION
117	FERTILIZER IMPORTS DEPARTMENT
118	FINANCE DIVISION
119	FOOD & VEGETABLES DEVELOPMENT BOARD
120	FOOD AND AGRICULTURE DIVISION
121	FOREIGN AFFAIRS DIVISION
122	FOREIGN SERVICES ACADEMY
123	FOREIGN SERVICES TRAINING INSTITUTE
124	FOREIGN TRADE INSTITUTE OF PAKISTAN
125	FRONTIER WORKS ORGANISATION
126	G.I.KHAN RESEARCH & TECHNOLOGY INSTITUTE, TOPI
127	GEMSTONE CORPORATION OF PAKISTAN
128	GEOLOGICAL SURVEY OF PAKISTAN
129	HEALTH AND SOCIAL WELFARE DIVISION
130	HEALTH DIVISION
131	HEAVY MECHANICAL COMPLEX
132	HEJ RESEARCH INSTITUTE OF CHEMISTRY, KARACHI
133	HELLEN KELLER CENTRE SPECIAL EDUCATION
134	HUMAN RIGHTS WING
135	HYDROCARBON DEVELOPMENT INSTITUTE OF PAKISTAN
136	IMMIGRATION & PASSPORTS
137	IMPLEMENTATION TRIBUNAL FOR NEWSPAPER EMPLOYEES
138	INDUSTRIAL TECHNICAL ASSISTANCE CENTRE, PAKISTAN
139	INDUSTRIES DIVISION
140	INFORMATION AND BROADCASTING DIVISION

Code List No. 8
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CODE	DEPARTMENT
141	INFORMATION SERVICES ACADEMY, ISLAMABAD
142	INFORMATION TECHNOLOGY AND TELECOM DIVISION
143	INSTITUTE FOR AGRICULTURE & NUCLEAR BIOLOGY
144	INSTITUTE OF ARABIC & ISLAMIC STUDIES, ISLAMABAD
145	INSTITUTE OF BANKERS IN PAKISTAN
146	INSTITUTE OF BUSINESS ADMINISTRATION, KARACHI
147	INSTITUTE OF CHARTERED ACCOUNTANTS
148	INSTITUTE OF COST & MANAG. ACCOUNTANTS OF PAKISTAN
149	INSTITUTE OF EDUCATIONAL TECHNOLOGY
150	INSTITUTE OF ENGINEERS OF PAKISTAN
151	INSTITUTE OF FOREIGN TRADE OF PAKISTAN
152	INSTITUTE OF INDUSTRIAL RELATION & WORKERS' EDUCATION
153	INSTITUTE OF NUCLEAR ANATOMY RESEARCH, LARKANA
154	INSTITUTE OF NUCLEAR MEDICINES & ONCOLOGY
155	INSTITUTE OF PROMOTION OF SCIENCE, EDUCATION & TRAINING
156	INSTITUTE OF PURE AND APPLIED PHYSICS
157	INSTITUTE OF REGIONAL STUDIES
158	INSTITUTE OF STRATEGIC STUDIES
159	INSTITUTE OF TRAINING OF NATIONAL SAVINGS, ISLAMABAD
160	INTELLIGENCE BUREAU
161	INTER PROVINCIAL CO-ORDINATION DIVISION
162	INTER SERVICES PUBLIC RELATION (ISPR)
163	INTERIOR DIVISION
164	INTERNATIONAL INSTITUTE OF ISLAMIC ECONOMICS
165	INTERNATIONAL SEDIMENTATION, WATER LOGGING & SANITATION
166	INVESTMENT ADVISORY CENTRE OF PAKISTAN
167	INVESTMENT PROMOTION BUREAU
168	IQBAL ACADEMY, LAHORE
169	ISLAMIC RESEARCH INSTITUTE, ISLAMABAD
170	JINNAH POST GRADUATE MEDICAL CENTRE (JPMC)
171	KAHUTA RESEARCH LABORATORIES (K.R.L.)
172	KARACHI NUCLEAR POWER PLANT (KANUPP)
173	KASHMIR AFFAIRS AND NORTHERN AFFAIRS DIVISION
174	LABOUR DIVISION
175	LABOUR WELFARE COMMISSION
176	LAW AND JUSTICE DIVISION
177	LITERACY & MASS EDUCATION COMMISSION
178	LIVE STOCK DIVISION
179	LOCAL GOVERNMENT AND RURAL DEVELOPMENT MINISTRY
180	MANAGEMENT SERVICES DIVISION
181	MANPOWER & OVERSEAS PAKISTANIS DIVISION
182	MANPOWER DIVISION
183	MARINE FISHERIES DEPARTMENT
184	MARITIME SECURITY AGENCY
185	MARKAZI URDU SCIENCE BOARD
186	MASS LITERACY COMMISSION
187	MECHANIZED CONSTRUCTION OF PAKISTAN

Code List No. 8 (Department Codes)

CODE	DEPARTMENT
188	METAL INDUSTRIAL RESEARCH & DEVELOPMENT CENTRE
189	METEOROLOGICAL DEPARTMENT
190	MILITARY ACCOUNTS
191	MINISTRY OF COMMERCE
192	MINISTRY OF COMMUNICATIONS
193	MINISTRY OF CULTURE, SPORTS, TOURISM AND YOUTH AFFAIRS
194	MINISTRY OF DEFENCE
195	MINISTRY OF EDUCATION
196	MINISTRY OF ENVIRONMENT, LOCAL GOVERNMENT AND RURAL DEVELOPMENT
197	MINISTRY OF FINANCE AND ECONOMIC AFFAIRS
198	MINISTRY OF FOOD, AGRICULTURE & LIVESTOCK
199	MINISTRY OF FOOD, AGRICULTURE AND CO-OPERATIVES
200	MINISTRY OF FOREIGN AFFAIRS
201	MINISTRY OF HEALTH, SPECIAL EDUCATION AND SOCIAL WELFARE
202	MINISTRY OF HOUSING AND WORKS
203	MINISTRY OF INDUSTRIES
204	MINISTRY OF INFORMATION AND MEDIA DEVELOPMENT
205	MINISTRY OF INTERIOR
206	MINISTRY OF KASHMIR AFFAIRS AND NORTHERN AFFAIRS
207	MINISTRY OF LABOUR, MANPOWER & OVERSEAS PAKISTANIS
208	MINISTRY OF LAW & JUSTICE AND PARLIAMENTARY AFFAIRS
209	MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT
210	MINISTRY OF MINORITIES AFFAIRS
211	MINISTRY OF PETROLEUM & NATURAL RESOURCES
212	MINISTRY OF PLANNING AND DEVELOPMENT
213	MINISTRY OF POPULATION WELFARE
214	MINISTRY OF PRODUCTION
215	MINISTRY OF RAILWAYS
216	MINISTRY OF RELIGIOUS AFFAIRS
217	MINISTRY OF SCIENCE & TECHNOLOGY
218	MINISTRY OF STATES & FRONTIER REGIONS
219	MINISTRY OF WATER AND POWER
220	MINISTRY OF WOMEN DEVELOPMENT
221	MONOPOLY CONTROL AUTHORITY
222	MUNICIPAL TRAINING RESEARCH INSTITUTE
223	MUQTADIRA QAUMI ZUBAN
224	NATIONAL ACADEMY FOR HIGHER EDUCATION, ISLAMABAD
225	NATIONAL ACCOUNTABILITY BUREAU
226	NATIONAL AGRICULTURAL RESEARCH CENTRE
227	NATIONAL ASSEMBLY ACCOUNTS
228	NATIONAL BOOK COUNCIL OF PAKISTAN
229	NATIONAL CENTRE FOR RURAL DEVELOPMENT, ISLAMABAD
230	NATIONAL CENTRE FOR TRANSFER OF TECHNOLOGY
231	NATIONAL CENTRE IN MOLECULAR BIOLOGY, LAHORE
232	NATIONAL COMMISSION FOR CHILD WELFARE AND DEVELOPMENT
233	NATIONAL COMMISSION OF EDUCATION & TRAINING, ISLAMABAD
234	NATIONAL COMMISSION STATES WOMEN

Code List No. 8
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CODE	DEPARTMENT
235	NATIONAL COMMUNICATION SECURITY BOARD
236	NATIONAL COUNCIL FOR REHABILITATION OF DISABLED PERSONS
237	NATIONAL COUNCIL FOR WILD LIFE, ISLAMABAD
238	NATIONAL COUNCIL OF HOMEOPATHY
239	NATIONAL COUNCIL OF SOCIAL WELFARE
240	NATIONAL COUNCIL OF TIB, ISLAMABAD
241	NATIONAL CRISIS MANAGEMENT CELL
242	NATIONAL DATABASE & REGISTRATION AUTHORITY
243	NATIONAL DESIGN AND INDUSTRIAL SERVICES CORPORATION
244	NATIONAL DIALYSIS TREATMENT SCHEME
245	NATIONAL DOCUMENTATION CENTRE
246	NATIONAL EDUCATION COUNCIL, ISLAMABAD
247	NATIONAL EDUCATIONAL EQUIPMENT CENTRE
248	NATIONAL ENERGY CONSERVATION CENTRE (ENERCON)
249	NATIONAL FERTILIZER CORPORATION
250	NATIONAL FINANCE COMMISSION, ISLAMABAD
251	NATIONAL HIGHWAYS AUTHORITY
252	NATIONAL HIGHWAYS DIRECTORATE GENERAL
253	NATIONAL HIJRA COMMITTEE/COUNCIL
254	NATIONAL INDUSTRIAL RELATIONS COMMISSION (NIRC)
255	NATIONAL INSTITUTE FOR SPECIAL EDUCATION, ISLAMABAD
256	NATIONAL INSTITUTE OF CARDIOVASCULAR DISEASES
257	NATIONAL INSTITUTE OF CHILD HEALTH
258	NATIONAL INSTITUTE OF CULTURE & SPORTS
259	NATIONAL INSTITUTE OF ELECTRONICS
260	NATIONAL INSTITUTE OF FIRE TECHNOLOGY
261	NATIONAL INSTITUTE OF FOLK & TRADITIONAL HERITAGE
262	NATIONAL INSTITUTE OF HEALTH, ISLAMABAD
263	NATIONAL INSTITUTE OF HISTORICAL & CULTURAL RESEARCH
264	NATIONAL INSTITUTE OF INFORMATION TECHNOLOGY
265	NATIONAL INSTITUTE OF MALARIA RESEARCH & TRAINING
266	NATIONAL INSTITUTE OF MEDICINE ONCOLOGY & RADIOTHERAPY
267	NATIONAL INSTITUTE OF MODERN LANGUAGES
268	NATIONAL INSTITUTE OF OCEANOGRAPHY
269	NATIONAL INSTITUTE OF PAKISTAN STUDIES
270	NATIONAL INSTITUTE OF POPULATION STUDIES
271	NATIONAL INSTITUTE OF POWER, LAHORE
272	NATIONAL INSTITUTE OF PSYCHOLOGY
273	NATIONAL INSTITUTE OF PUBLIC ADMINISTRATION
274	NATIONAL INSTITUTE OF SCIENCE & TECHNOLOGY
275	NATIONAL INSTITUTE OF SILICON TECHNOLOGY
276	NATIONAL INSTITUTE OF SPORTS & CULTURE
277	NATIONAL LANGUAGE AUTHORITY
278	NATIONAL LEPROSY CONTROL BOARD
279	NATIONAL MUSEUM OF SCIENCE & TECHNOLOGY, LAHORE
280	NATIONAL PHYSICAL AND STANDARD LABORATORY
281	NATIONAL POWER CONTROL CENTRE

Code List No. 8
(Department Codes)

CODE	DEPARTMENT
282	NATIONAL RECONSTRUCTION BUREAU
283	NATIONAL REFINERY LTD.
284	NATIONAL RESEARCH INSTITUTE OF FERTILITY CONTROL
285	NATIONAL RESEARCH INSTITUTE OF REPRODUCTIVE PHYCHLOGY
286	NATIONAL SAVING CENTRES
287	NATIONAL SECURITY COUNCIL
288	NATIONAL SEED REGISTRATION DEPARTMENT
289	NATIONAL SPECIAL EDUCATION CENTRE FOR HAIRING IMPAIRED CHILDREN
290	NATIONAL SPORTS TRAINING & COACHING CENTRE, LAHORE
291	NATIONAL TALENT POOL
292	NATIONAL TARIFF COMMISSION, ISLAMABAD
293	NATIONAL TRAINING BUREAU
294	NATIONAL TRAINING CENTRE
295	NATIONAL TRAINING DEVELOPMENT INSTITUTE, ISLAMABAD
296	NATIONAL TRANSPORT RESEARCH CENTRE
297	NATIONAL TRUST FOR POPULATION WELFARE
298	NATIONAL TRUST OF DISABLED PERSONS
299	NATIONAL WEATHER FORECASTING
300	NATIONAL ZAKAT FOUNDATION
301	NAVAL ACCOUNTS
302	NORTHERN LIGHT INFANTRY
303	NUCLEAR MEDICINE ONCOLOGY & RADIOTHERAPY INSTITUTE (NORI)
304	O & M DIVISION
305	OTHER FEDERAL GOVERNMENT DEPARTMENTS/ DIVISIONS N.S.E
306	OVERSEAS WORKERS FOUNDATION
307	PAKISTAN ACADEMY FOR RURAL DEVELOPMENT
308	PAKISTAN ACADEMY OF LETTERS, ISLAMABAD
309	PAKISTAN ACADEMY OF SCIENCES, ISLAMABAD
310	PAKISTAN ADMINISTRATIVE STAFF COLLEGE, LAHORE
311	PAKISTAN AGRICULTURAL RESEARCH COUNCIL
312	PAKISTAN AGRICULTURAL STORAGE & SERVICES CORPORATION
313	PAKISTAN AIR FORCE
314	PAKISTAN ARMED SERVICES BOARD SECRETARIAT
315	PAKISTAN ARMY
316	PAKISTAN ATOMIC ENERGY COMMISSION
317	PAKISTAN AUTOMOBILE CORPORATION
318	PAKISTAN BAITUL MAL
319	PAKISTAN CENTRAL COTTON COMMITTEE
320	PAKISTAN COMMISSIONER FOR INDUS WATER (PCIW)
321	PAKISTAN COMPUTER BUREAU
322	PAKISTAN COUNCIL FOR SCIENCE & TECHNOLOGY
323	PAKISTAN COUNCIL OF APPROPRIATE TECHNOLOGY, ISLAMABAD
324	PAKISTAN COUNCIL OF RESEARCH IN WATER RESOURCES
325	PAKISTAN COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH (PCSIR)
326	PAKISTAN CRICKET BOARD
327	PAKISTAN DESIGN INSTITUTE
328	PAKISTAN ENGINEERING COUNCIL

Code List No. 8
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CODE	DEPARTMENT
329	PAKISTAN ENVIRONMENTAL PLANNING AND ARCHAEOLOGICAL COUNCIL
330	PAKISTAN ENVIRONMENTAL PROTECTION AGENCY (PEPA)
331	PAKISTAN FOREST INSTITUTE
332	PAKISTAN HOCKEY FEDERATION
333	PAKISTAN INDUSTRIAL DEVELOPMENT CORPORATION
334	PAKISTAN INSTITUTE OF ARCHIOLOGICAL TRAINING & RESEARCH
335	PAKISTAN INSTITUTE OF DEVELOPMENT ECONOMICS, ISLAMABAD
336	PAKISTAN INSTITUTE OF ENTERPRENEURSHIP TRAINING
337	PAKISTAN INSTITUTE OF FINANCE AND TRADE
338	PAKISTAN INSTITUTE OF INTERNATIONAL AFFAIRS
339	PAKISTAN INSTITUTE OF MANAGEMENT, KARACHI
340	PAKISTAN INSTITUTE OF MEDICAL SCIENCES, ISLAMABAD
341	PAKISTAN INSTITUTE OF NATIONAL AFFAIRS, LAHORE
342	PAKISTAN INSTITUTE OF NUCLEAR SCIENCE AND TECHNOLOGY
343	PAKISTAN INSTITUTE OF STATISTICAL TRAINING, LAHORE
344	PAKISTAN INSTITUTE OF TOURISM & HOTEL MANAGEMENT
345	PAKISTAN INVESTMENT BOARD
346	PAKISTAN LAW COMMISSION
347	PAKISTAN MANPOWER INSTITUTE
348	PAKISTAN MARINE ACADEMY
349	PAKISTAN MEDICAL & DENTAL COUNCIL
350	PAKISTAN MEDICAL RESEARCH COUNCIL
351	PAKISTAN METEOROLOGICAL DEPARTMENT
352	PAKISTAN MINT
353	PAKISTAN MOVEMENT MUSEUM
354	PAKISTAN MUSEUM OF NATIONAL HISTORY
355	PAKISTAN NARCOTICS CONTROL BOARD
356	PAKISTAN NATIONAL CENTRE
357	PAKISTAN NATIONAL COUNCIL OF THE ARTS
358	PAKISTAN NATIONAL OILS LTD.
359	PAKISTAN NAVY
360	PAKISTAN NURSING COUNCIL
361	PAKISTAN OILSEEDS DEVELOPMENT BOARD
362	PAKISTAN ORDNANCE FACTORY
363	PAKISTAN PUBLIC ADMINISTRATION RESEARCH CENTRE
364	PAKISTAN PUBLIC WORKS DEPARTMENT
365	PAKISTAN RAILWAYS ADVISORY AND CONSULTANCY SERVICES LTD.
366	PAKISTAN RED CRESENT
367	PAKISTAN SCIENCE FOUNDATION
368	PAKISTAN SCIENTIFIC AND TECHNOLOGICAL INFORMATION
369	PAKISTAN SECURITY PAPERS LTD.
370	PAKISTAN SPACE & UPPER ATMOSPHERE RESEARCH COMMISSION
371	PAKISTAN SPORTS BOARD
372	PAKISTAN STANDARDS INSTITUTION
373	PAKISTAN TEXTILE CRAFTS DEVELOPMENT ORGANISATION
374	PAKISTAN TOBACCO BOARD
375	PAKISTAN TOURISM DEVELOPMENT CORPORATION

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CODE	DEPARTMENT
376	PARLIAMENTARY AFFAIRS DIVISION
377	PETROLEUM AND NATURAL RESOURCES DIVISION
378	PHARMACY COUNCIL OF PAKISTAN
379	PLANNING AND DEVELOPMENT DIVISION
380	POPULATION CENSUS ORGANISATION
381	POPULATION WELFARE DIVISION
382	POULTRY DEVELOPMENT CENTRE, RAWALPINDI
383	PRESIDENT SECRETARIAT (PUBLIC/PERSONNEL)
384	PRESS INFORMATION DEPARTMENT
385	PRIME MINISTER'S HOUSING/PAKISTAN HOUSING AUTHORITY
386	PRIME MINISTER'S SECRETARIAT (PUBLIC/INTERNAL)
387	PRIVATE POWER & INFRASTRUCTURE BOARD
388	PRIVATE POWER CELL (PPC)
389	PRIVATISATION COMMISSION
390	PRODUCTION DIVISION
391	PROVINCIAL CO-ORDINATION WING
392	PROVINCIAL SPORTS COMMITTEE
393	PUNJAB URBAN TRANSPORT CORPORATION
394	QUAID-E-AZAM ACADEMY
395	QUAID-E-AZAM MAZAR MANAGEMENT BOARD, KARACHI
396	QUAID-E-AZAM MEMORIAL FUND
397	RAILWAY DIVISION
398	RANGERS / FRONTIER CONSTABULARY / FRONTIER FORCE
399	RECLAMATION AND PROBATION DEPTT
400	REHABILITATION & RELIEF CELL FOR AFGHAN REFUGEES
401	REVENUE DIVISION
402	SCIENTIFIC AND TECHNOLOGICAL RESEARCH DIVISION
403	SECURITIES & EXCHANGE COMMISSION OF PAKISTAN
404	SENATE SECRETARIAT
405	SHARIA ACADEMY, ISLAMABAD
406	SHEIKH ZAYED POST GRADUATE MEDICAL INSTITUTE
407	SOFTWARE EXPORT BOARD
408	SPACE AND UPPER ATMOSPHERE RESEARCH COUNCIL
409	SPECIAL COMMUNICATION ORGANIZATION
410	SPECIAL COURTS/TRIBUNALS
411	SPECIAL EDUCATION AND SOCIAL WELFARE DIVISION
412	STATE AND FRONTIER REGIONS DIVISION
413	STATE FILM AUTHORITY
414	STATE PETROLEUM REFINING AND PETROCHEMICAL CORPORATION
415	STATES AND FRONTIER REGIONS DIVISION
416	STATISTICS DIVISION
417	SUI GAS TRANSMISSION COMPANY LIMITED
418	SUPREME COURT OF PAKISTAN
419	SURFACE WATER HYDROLOGY
420	SURVEY OF PAKISTAN
421	TALKING BOOK CENTRE AND NATIONAL BRAILLE PRESS
422	TEXTILE INDUSTRY RESEARCH & DEVELOPMENT CENTRE

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CODE	DEPARTMENT
423	THE GEOLOGICAL SURVEY OF PAKISTAN
424	THE INSTITUTE OF STRATIGIC STUDIES
425	THE NON-GOVERNMENT CO-ORDINATION COUNCIL
426	TOURISM DIVISION
427	TRADE MARK REGISTRY
428	TUBERCULOSIS CENTRE; T.B. CENTRE
429	UNIVERSITIES
430	UNIVERSITY GRANTS COMMISSION
431	URDU DICTIONARY BOARD
432	URDU SCIENCE BOARD, LAHORE
433	VETERINARY RESEARCH INSTITUTE, LAHORE
434	WAFAQI MOHTASIB SECRETARIAT
435	WATER AND POWER DIVISION
436	WATER RESOURCES RESEARCH INSTITUTE
437	WOMEN DIVISION
438	WORKERS' WELFARE BOARD
439	WORKERS, WELFARE FUND
440	WORKS DIVISION
441	YOUTH AFFAIRS DIVISION
442	ZOOLOGICAL SURVEY DEPARTMENT

B	AZAD JAMMU & KASHMIR
443	AUQAF DEPARTMENT, AZAD KASHMIR
444	AZAD KASHMIR HIGH COURT
445	AZAD KASHMIR LOGGING & SAW MILLS CORPORATION
446	AZAD KASHMIR SUPREME COURT
447	B.I.S.E. - AZAD KASHMIR
448	CENTRAL ZAKAT FUND, AZAD KASHMIR
449	CUSTODIAN EVACUEE PROPERTIES, AZAD KASHMIR
450	DEVELOPMENT AUTHORITIES, AZAD KASHMIR
451	EDUCATION DEPARTMENT, AZAD KASHMIR
452	FOOD DEPARTMENT, AZAD KASHMIR
453	FOREST DEPARTMENT, AZAD KASHMIR
454	HYDRO ELECTRIC BOARD, AZAD KASHMIR
455	LOCAL GOVERNMENT, AZAD KASHMIR
456	MINERAL & INDUSTRIAL DEV. CORPORATION (MIDC), AZAD KASHMIR
457	OTHER AZAD KASHMIR GOVERNMENT INSTITUTES
458	PUBLIC WORKS DEPARTMENT, AZAD KASHMIR
459	REVENUE BOARD, AZAD KASHMIR

C	BALUCHISTAN
460	AGRICULTURE AND CO-OPERATIVES DEPARTMENT, BALUCHISTAN
461	AUQAF DEPARTMENT (BALUCHISTAN)
462	B.I.S.E. - QUETTA
463	BALUCHISTAN DEVELOPMENT AUTHORITY
464	BALUCHISTAN ENGINEERING COLLEGE, KHUZDAR
465	BALUCHISTAN SPORTS BOARD

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CODE	DEPARTMENT
466	BALUCHISTAN TEXT BOOK BOARD
467	BOARD OF REVENUE, BALUCHISTAN
468	BOLAN MINING ENTERPRISES LTD.
469	CHIEF MINISTER'S SECRETARIATE BALUCHISTAN
470	COMMUNICATION AND WORKS DEPARTMENT, BALUCHISTAN
471	DEVELOPMENT AUTHORITIES, BALUCHISTAN
472	DIRECTOR AGRICULTURE ENGINEERING, BALUCHISTAN
473	DIRECTOR AGRICULTURE PLANNING, BALUCHISTAN
474	DIRECTOR AGRICULTURE RESEARCH, BALUCHISTAN
475	DIRECTOR BUREAU OF CURRICULUM AND EXTENSION CENTRE, BALUCHISTAN
476	DIRECTOR GENERAL AGRICULTURE AND COOPERATIVES DEPARTMENT, BALUCHISTAN
477	DIRECTOR GENERAL LOCAL GOVERNMENT, BALUCHISTAN
478	DIRECTOR IRRIGATION EXTENSION DEPARTMENT, BALUCHISTAN
479	DIRECTOR MINERAL RESOURCES DEVELOPMENT, BALUCHISTAN
480	DIRECTOR SMALL INDUSTRIES, BALUCHISTAN
481	EDUCATION DEPARTMENT, BALUCHISTAN
482	FINANCE DEPARTMENT, BALUCHISTAN
483	FISHERIES DEPARTMENT, BALUCHISTAN
484	FOOD DEPARTMENT, BALUCHISTAN
485	FOREST DEPARTMENT, BALUCHISTAN
486	GOVERNMENT SCHOOLS /COLLEGES/ VOCATIONAL INSTITUTES, BALUCHISTAN
487	HEALTH DEPARTMENT, BALUCHISTAN
488	HOME DEPARTMENT, BALUCHISTAN
489	INDUSTRIES DEPARTMENT, BALUCHISTAN
490	INFORMATION DEPARTMENT, BALUCHISTAN
491	IRRIGATION AND POWER DEPARTMENT, BALUCHISTAN
492	LABOUR AND MANPOWER DEPARTMENT, BALUCHISTAN
493	LAW DEPARTMENT, BALUCHISTAN
494	LOCAL GOVERNMENT DEPARTMENT, BALUCHISTAN
495	MUNICIPAL CORPORATIONS/COMMITTEES/TOWN COMMITTEES, BALUCHISTAN
496	PLANNING AND DEVELOPMENT DEPARTMENT, BALUCHISTAN
497	QUETTA DEVELOPMENT AUTHORITY
498	SERVICES AND GENERAL ADMINISTRATION DEPARTMENT, BALUCHISTAN
499	SPORTS AND CULTURE DEPARTMENT, BALUCHISTAN
500	UNION COUNCILS /DISTRICTS COUNCILS, BALUCHISTAN
501	URBAN PLANNING DEPARTMENT, BALUCHISTAN
502	WATER AND SANITATION AUTHORITY, BALUCHISTAN
503	ZAKAT AND SOCIAL WELFARE DEPARTMENT, BALUCHISTAN
504	ZIARAT VALLY DEVELOPMENT AUTHORITY, BALUCHISTAN
D	KHYBERPAKHTUNKHA
505	AGRICULTURE DEPARTMENT (KPK)
506	AUQAF DEPARTMENT (KPK)
507	BOARD OF INTERMEDIATE AND SECONDARY EDUCATION, KPK
508	BOARD OF REVENUE, KPK
509	CHIEF MINISTER'S SECRETARIATE KPK
510	COMMERCE AND MINERAL DEV. DEPARTMENT, KPK

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CODE	DEPARTMENT
511	COMMUNICATION AND WORKS DEPARTMENT, KPK
512	DEVELOPMENT AUTHORITIES, KPK
513	EDUCATION DEPARTMENT, KPK
514	FINANCE DEPARTMENT, KPK
515	FOOD DEPARTMENT, KPK
516	FRONTIER EDUCATION FOUNDATION, KPK
517	GOVERNMENT SCHOOLS /COLLEGES/ VOCATIONAL INSTITUTES, KPK
518	HAZARA HILL TRACTS IMPROVEMENT TRUST
519	HEALTH DEPARTMENT, KPK
520	HOME DEPARTMENT, KPK
521	INDUSTRIES DEPARTMENT, KPK
522	INFORMATION, SPORTS & TOURISM DEPARTMENT, KPK
523	KOHAT DEVELOPMENT AUTHORITY
524	LABOUR AND TRANSPORT DEPARTMENT, KPK
525	LAW DEPARTMENT, KPK
526	LOCAL GOVERNMENT DEPARTMENT, KPK
527	LOCAL GOVT. & RURAL DEVELOPMENT DEPARTMENT, KPK
528	MALAKAND DIVISION DEVELOPMENT AUTHORITY
529	MUNICIPAL CORPORATIONS/COMMITTEES/TOWN COMMITTEES, KPK
530	N.W.F.P FOREST DEVELOPMENT CORPORATION
531	N.W.F.P SMALL INDUSTRIES DEVELOPMENT BOARD
532	N.W.F.P SPORTS BOARD
533	N.W.F.P TEXT BOOK BOARD
534	N.W.F.P. EMPLOYEES' SOCIAL SECURITY INSTITUTE
535	PAK GERMAN WOOD WORKING CENTRE, PESHAWAR
536	PESHAWAR DEVELOPMENT AUTHORITY
537	PHYSICAL PLANNING & HOUSING DEPARTMENT
538	PROJECT DIRECTOR TAMER-I-WATAN PROGRAMME, KPK
539	PUSHTO ADABI BOARD, KPK
540	SARHAD DEVELOPMENT AUTHORITY (SDA)
541	SARHAD INDUSTRIAL DEVELOPMENT BOARD
542	SARHAD MINERALS LTD.
543	UNION COUNCILS/DISTRICTS COUNCILS, KPK
544	ZAKAT AND SOCIAL WELFARE DEPARTMENT, KPK

E	PUNJAB
545	AGRICULTURE DEPARTMENT (PUNJAB)
546	AGRICULTURE EXTENSION DEPARTMENT (PUNJAB)
547	AUQAF DEPARTMENT (PUNJAB)
548	AYUB AGRICULTURAL RESEARCH INSTITUTE, PUNJAB
549	BOARD OF REVENUE, PUNJAB
550	BOARDS OF INTERMEDIATE AND SECONDARY EDUCATION, PUNJAB
551	CHIEF MINISTER'S SECRETARIAT, PUNJAB
552	COMMUNICATION AND WORKS DEPARTMENT, PUNJAB
553	DEVELOPMENT AUTHORITIES, PUNJAB
554	DEVELOPMENT CELL FOR SKILLED LABOUR TRAINING, PUNJAB
555	DISPLAY STRUCTURELAHORE MUSEUM, LAHORE

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CODE	DEPARTMENT
556	ECONOMIC RESEARCH INSTITUTE, PUNJAB
557	EDUCATION DEPARTMENT, PUNJAB
558	EMPLOYEES SOCIAL SECURITY INSTITUTION, PUNJAB
559	FINANCE DEPARTMENT, PUNJAB
560	FISHERIES DEPARTMENT, PUNJAB
561	FOOD DEPARTMENT, PUNJAB
562	FOREST DEPARTMENT, PUNJAB
563	FORESTRY WILDLIFE & TOURISM DEPARTMENT, PUNJAB
564	GOVERNMENT SCHOOLS / COLLEGES / VOCATIONAL INSTITUTIONS, PUNJAB
565	GOVERNMENT WOOL SPINNING AND WEAVING CENTRE, JHANG
566	HEALTH DEPARTMENT, PUNJAB
567	HOME DEPARTMENT, PUNJAB
568	HOUSING AND PHYSICAL PLANNING ENVIRONMENTAL DEPARTMENT, PUNJAB
569	INDUSTRIES & MINERAL DEVELOPMENT DEPARTMENT, PUNJAB
570	INFORMATION AND CULTURE DEPARTMENT, PUNJAB
571	INSPECTOR GENERAL OF POLICE, PUNJAB
572	INSTITUTE OF CARDIOLOGY, PUNJAB
573	INSTITUTE OF FORESTRY, FAISALABAD
574	IRRIGATION AND POWER DEPARTMENT, PUNJAB
575	JINNAH HOSPITAL, LAHORE
576	LABOUR AND MANPOWER DEPARTMENT, PUNJAB
577	LABOUR DEPARTMENT, PUNJAB
578	LAHORE ARTS COUNCIL, PUNJAB
579	LAHORE DEVELOPMENT AUTHORITY
580	LAHORE METROPOLITAN CORPORATION
581	LAHORE ZOO, LAHORE
582	LAW AND PARLIAMENTARY AFFAIRS DEPARTMENT, PUNJAB
583	LIVESTOCK AND DAIRY DEVELOPMENT DEPARTMENT, PUNJAB
584	LOCAL GOVERNMENT AND RURAL DEVELOPMENT DEPARTMENT, PUNJAB
585	MANAGING DIRECTOR EDUCATION FOUNDATION, PUNJAB
586	MEDICAL FACULTY, LAHORE
587	MUNICIPAL CORPORATIONS/COMMITTEES/TOWN COMMITTEES, PUNJAB
588	MURREE IMPROVEMENT TRUST
589	PAKISTAN GIRL GUIDES ASSOCIATION, PUNJAB
590	PLANNING AND DEVELOPMENT DEPARTMENT, PUNJAB
591	POPULATION WELFARE DEPARTMENT, PUNJAB
592	PRINTING AND STATIONERY DEPARTMENT, PUNJAB
593	PROVINCIAL BOARD OF MANAGEMENT WORKERS CHILDREN EDUCATION, LAHORE
594	PROVINCIAL TRAINING BOARD, PUNJAB
595	PUNJAB AGRICULTURAL DEVELOPMENT & SUPPLIES CORPORATION, LAHORE
596	PUNJAB AGRICULTURAL SUPPLIES CORPORATION
597	PUNJAB AGRICULTURE RESEARCH INSTITUTE, FAISALABAD
598	PUNJAB BOARD OF TECHNICAL EDUCATION, LAHORE
599	PUNJAB BOY SCOUTS ASSOCIATION
600	PUNJAB COUNCIL FOR REHABILITATION OF DISABLED PERSONS, LAHORE
601	PUNJAB COUNCIL OF ARTS
602	PUNJAB ECONOMIC RESEARCH INSTITUTE, LAHORE (PERI)

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CODE	DEPARTMENT
603	PUNJAB FLOUR MILLING CORPORATION
604	PUNJAB HIGHWAYS AUTHORITY, LAHORE
605	PUNJAB INDUSTRIAL DEVELOPMENT BOARD
606	PUNJAB LAND UTILIZATION AUTHORITY, LAHORE
607	PUNJAB LIVESTOCK, DAIRY & POULTRY DEVELOPMENT BOARD, LAHORE
608	PUNJAB MINERAL DEVELOPMENT CORPORATION
609	PUNJAB PHARMACY COUNCIL, LAHORE
610	PUNJAB PRIVATIZATION BOARD, LAHORE
611	PUNJAB PUBLIC LIBRARY
612	PUNJAB PUBLIC SERVICE COMMISSION, LAHORE
613	PUNJAB ROAD TRANSPORT CORPORATION
614	PUNJAB SEED CORPORATION
615	PUNJAB SMALL INDUSTRIES CORPORATION
616	PUNJAB SOCIAL SERVICES BOARD
617	PUNJAB SPECIAL EDUCATION SERVICES BOARD, LAHORE
618	PUNJAB SPORTS BOARD
619	PUNJAB TEXT BOOK BOARD
620	PUNJAB TOURISM DEVELOPMENT CORPORATION
621	PUNJAB TRANSPORT AUTHORITY
622	PUNJAB VOCATIONAL TRAINING COUNCIL
623	PUNJAB WELFARE TRUST FOR DISABLED PERSONS
624	QUAID-E-AZAM LIBRARY, BAGH-E-JINNAH, LAHORE
625	RICE RESEARCH INSTITUTE, KALA SHAH KAKO
626	SALINITY RESEARCH INSTITUTE, LAHORE
627	SARGODHA IMPROVEMENT TRUST
628	SERVICES GENERAL ADMINISTRATION & INFORMATION DEPARTMENT, PUNJAB
629	TECHNICAL TRAINING CENTERS
630	THAL INDUSTRIES CORPORATION
631	UNION COUNCILS/DISTRICT COUNCILS, PUNJAB
632	WARIS SHAH COMPLEX, PUNJAB
633	WATER & SANITATION AUTHORITY, PUNJAB
634	ZAKAT DEPARTMENT, PUNJAB

F	SINDH
635	ADVOCATE GENERAL'S DEPARTMENT (SINDH)
636	AGRICULTURE DEPARTMENT (SINDH)
637	AGRICULTURE ENGINEERING AND WATER MANAGEMENT (SINDH)
638	AGRICULTURE EXTENSION DEPARTMENT (SINDH)
639	ANTI-CORRUPTION DEPARTMENT (SINDH)
640	AUQAF DEPARTMENT (SINDH)
641	BOARD OF REVENUE, SINDH
642	BOARDS OF INTERMEDIATE AND SECONDARY EDUCATION, SINDH
643	BUILDING DEPARTMENT, SINDH
644	BUREAU OF SUPPLIES & PRICES (SINDH)
645	CHIEF MINISTER'S SECRETARIAT, SINDH
646	CIVIL DEFENCE DEPARTMENT, SINDH
647	COASTAL DEVELOPMENT AUTHORITY

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CODE	DEPARTMENT
648	COMMUNICATIONS DEPARTMENT, SINDH
649	CO-OPERATIVES DEPARTMENT, SINDH
650	CO-ORDINATION DEPARTMENT, SINDH
651	CULTURE AND TOURISM DEPARTMENT, SINDH
652	DEVELOPMENT AUTHORITIES, SINDH
653	DIRECTORATE OF TECHNICAL EDUCATION, SINDH
654	DIRECTORATE OF YOUTH AFFAIRS AND SPORTS, SINDH
655	EDUCATION DEPARTMENT, SINDH
656	EXCISE DEPARTMENT, SINDH
657	FINANCE DEPARTMENT, SINDH
658	FISHERIES DEPARTMENT, SINDH
659	FOOD DEPARTMENT, SINDH
660	FOREST DEPARTMENT, SINDH
661	GOVERNMENT SCHOOLS/ COLLEGES AND VOCATIONAL INSTITUTES, SINDH
662	HEALTH DEPARTMENT, SINDH
663	HOME DEPARTMENT, SINDH
664	HOUSING, TOWN PLANNING, KATCHI ABADIES AND ENVIRONMENT DEPARTMENT, SINDH
665	INDUSTRIES COMMERCE AND MINERAL DEVELOPMENT DEPARTMENT, SINDH
666	INFORMATION DEPARTMENT, SINDH
667	INSPECTORATE OF MINES, SINDH
668	IRRIGATION AND POWER DEPARTMENT, SINDH
669	KARACHI DEVELOPMENT AUTHORITY
670	KARACHI FISHERIES HARBOUR AUTHORITY
671	KARACHI WATER & SEWERAGE BOARD
672	LABOUR APPELLATE TRIBUNAL, SINDH
673	LABOUR DEPARTMENT, SINDH
674	LAND UTILISATION DEPARTMENT, SINDH
675	LAW DEPARTMENT, SINDH
676	LIVESTOCK DEPARTMENT, SINDH
677	LOCAL GOVERNMENT DEPARTMENT, SINDH
678	MANPOWER AND TRAINING DEPARTMENT, SINDH
679	MEHRAN COUNCIL OF ARTS, SINDH
680	MINIMUM WAGES BOARD, SINDH
681	MINORITIES AFFAIRS DEPARTMENT, SINDH
682	MUNICIPAL CORPORATIONS/COMMITTEES/TOWN COMMITTEES, SINDH
683	OFFICIAL AGENCIES DEPARTMENT, SINDH
684	PLANNING AND DEVELOPMENT DEPARTMENT, SIND
685	POLICE DEPARTMENT, SINDH
686	POPULATION WELFARE DEPARTMENT, SINDH
687	PRISONS DEPARTMENT, SINDH
688	PROVINCIAL TRAINING BOARD, SINDH
689	PUBLIC HEALTH ENGINEERING DEPARTMENT, SINDH
690	RELIEF DEPARTMENT, SINDH
691	RELIGIOUS AFFAIRS, AUQAF AND SOCIAL WELFARE DEPARTMENT
692	REVENUE DEPARTMENT, SINDH
693	ROAD RESEARCH CENTRE TANDOJAM, SINDH
694	RURAL DEVELOPMENT DEPARTMENT, SINDH

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CODE	DEPARTMENT
695	SCIENCE AND TECHNOLOGY DEPARTMENT, SINDH
696	SEHWAN DEVELOPMENT AUTHORITY, SINDH
697	SERVICES & GENERAL ADMINISTRATION DEPARTMENT, SINDH
698	SINDH AGRICULTURAL LIVE STOCK DEPARTMENT
699	SINDH AGRICULTURAL SUPPLIES ORGANIZATION
700	SINDH BOARD OF TECHNICAL EDUCATION
701	SINDH EMPLOYEES SOCIAL SECURITY INSTITUTE
702	SINDH PUBLIC SERVICE COMMISSION, HYDERABAD
703	SINDH ROAD TRANSPORT BOARD
704	SINDH SEED CORPORATION
705	SINDH SERVICE TRIBUNAL
706	SINDH SMALL INDUSTRIES CORPORATION
707	SINDH SPORTS BOARD
708	SINDH SUGAR CORPORATION (SSC)
709	SINDH TEXT BOOK BOARD
710	SINDH TOURISM DEVELOPMENT CORPORATION
711	SINDHI ADABI BOARD
712	SINDHI LANGUAGE AUTHORITY, HYDERABAD
713	SOLICITOR'S DEPARTMENT, SINDH
714	TAXATION DEPARTMENT, SINDH
715	TRANSPORT DEPARTMENT, SINDH
716	UNION COUNCILS/DISTRICT COUNCILS, SINDH
717	WILDLIFE DEPARTMENT, SINDH
718	WOMEN WELFARE DEPARTMENT, SINDH
719	WORKS DEPARTMENT, SINDH
720	ZAKAT & SOCIAL WELFARE DEPARTMENT, SINDH

G	NON-FINANCIAL PUBLIC SECTOR ENTERPRISES
721	AGRICULTURAL MARKETING & STORAGE LTD.
722	ASSOCIATED PRESS OF PAKISTAN
723	ATTOCK REFINERY LTD.
724	CAPITAL DEVELOPMENT AUTHORITY, ISLAMABAD
725	CARRIER TELEPHONE INDUSTRIES LTD.
726	CIVIL AVIATION AUTHORITY
727	COTTON EXPORT CORPORATION OF PAKISTAN
728	COTTON TRADING CORPORATION OF PAKISTAN
729	EXPORT PROCESSING ZONE AUTHORITY
730	FATA -FEDERAL ADMN.TRIBAL AREAS DEV.CORP.
731	FEDERAL CHEMICAL AND CERAMICS CORPORATION
732	KARACHI ELECTRIC SUPPLY CORPORATION LTD.
733	KARACHI PORT TRUST
734	KARACHI SHIPYARD & ENGINEERING WORKS LTD.
735	KORANGI FISHERIES HARBOUR AUTHORITY
736	LAKHRA COAL DEVELOPMENT COMPANY (PVT) LTD.
737	NATIONAL BOOK FOUNDATION
738	NATIONAL CONSTRUCTION LTD.
739	NATIONAL ENGINEERING SERVICES OF PAKISTAN LTD.

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CODE	DEPARTMENT
740	NATIONAL FILM DEVELOPMENT CORPORATION LTD.
741	NATIONAL HOUSING AUTHORITY
742	NATIONAL INSURANCE COMPANY LTD.
743	NATIONAL LOGISTIC CELL
744	NATIONAL POLICE FOUNDATION (NPF)
745	NATIONAL POWER CONSTRUCTION CORPORATION
746	NATIONAL RADIO TELECOMMUNICATION CORPORATION LTD.
747	NATIONAL TELECOMUNICATION CORPORATION
748	NATIONAL TUBEWELL CONSTRUCTION CORPORATION LTD.
749	NFC-NATIONAL FERTILIZER CORPORATION OF PAKISTAN LTD.
750	NORTHERN AREAS TRANSPORT CORPORATION LTD.
751	OGDC-OIL & GAS DEVELOPMENT COMPANY LTD.
752	OTHER FEDERAL AUTONOMOUS & SEMI-AUTONOMOUS BODIES/ ENT. / ORG.
753	OVERSEAS EMPLOYMENT CORPORATION LTD.
754	OVERSEAS PAKISTANI FOUNDATION (OPF)
755	PACO-PAKISTAN AUTOMOBILE CORP. LTD.
756	PAK ARAB REFINERY LTD.
757	PAKISTAN AGRI STORAGE & SERVICES CORPORATION LTD.
758	PAKISTAN BROADCASTING CORPORATION
759	PAKISTAN ENVIRONMENT PLANNING & RESEARCH COUNCIL
760	PAKISTAN INSURANCE CORPORATION
761	PAKISTAN MINERAL DEVELOPMENT CORPORATION
762	PAKISTAN NATIONAL SHIPPING CORPORATION
763	PAKISTAN OIL FIELDS LTD
764	PAKISTAN PETROLEUM LTD.
765	PAKISTAN POST OFFICE DEPARTMENT
766	PAKISTAN RAILWAY ADV.& CONSU.SERV. LTD.
767	PAKISTAN RAILWAYS
768	PAKISTAN SECURITY PRINTING CORPORATION
769	PAKISTAN STATE OIL COMPANY LTD. (PSO)
770	PAKISTAN STEEL FABRICATING CO.LTD.
771	PAKISTAN STEEL MILLS CORP. LTD. (PSM)
772	PAKISTAN TANKAGE COMPANY
773	PAKISTAN TELECOMMUNICATION COMPANY LTD.
774	PAKISTAN TELECOMUNICATION AUTHORITY
775	PAKISTAN TELEVISION CORPORATION LTD.
776	PAKISTAN TOURISM DEVELOPMENT CORPORATION LTD.
777	PAKISTAN TRADE FAIR CORPORATION
778	PEOPLES STEEL MILLS
779	PERAC-STATE PETROLIUM REFINNING & PETROCARBON CORP.LTD.
780	PIA -PAKISTAN INTERNATIONAL AIRLINES CORPORATION LTD.
781	PIDC-PAKISTAN INDUSTRIAL DEVELOPMENT CORPORATION
782	PORT MUHAMMAD BIN QASIM AUTHORITY
783	PRINTING CORPORATION OF PAKISTAN LTD.
784	PRIVATE SECTOR ENERGY DEVELOPMENT FUND
785	RAILWAY CONSTRUCTION PAKISTAN LTD.
786	RESOURCES & ENGINEERING MANAGEMENT CORP.LTD.

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CODE	DEPARTMENT
787	RICE EXPORT CORPORATION OF PAKISTAN LTD. (RECP)
788	SAINDAK METAL (PVT) LTD.
789	SECURITY PAPERS LTD.
790	SHALIMAR RECORDING COMPANY
791	STATE ENGINEERING CORPORATION OF PAKISTAN LTD. (SEC)
792	STATE LIFE INSURANCE CORPORATION OF PAKISTAN
793	SUI NORTHERN GAS PIPELINES LTD.
794	SUI SOUTHERN GAS COMPANY LTD. (SSGC)
795	TELEPHONE INDUSTRIES OF PAKISTAN LTD.
796	TRADING CORPORATION OF PAKISTAN LTD.
797	UNION INTERNATIONAL SHIPPING LTD.
798	UTILITY STORES CORPORATION OF PAKISTAN LTD.
799	WAH INDUSTRIES LTD. (WIL)
800	WATER AND POWER DEVELOPMENT AUTHORITY (WAPDA)
801	WIL-INDUSTRIES

H	FINANCIAL SECTOR
802	COMMERCIAL BANKS
803	CO-OPERATIVE BANKS
804	DEVELOPMENT FINANCE INSTITUTIONS
805	DISCOUNT & GUARANTEE HOUSES
806	MICRO FINANCE BANK
807	FOREIGN BANKS
808	HOUSE FINANCE COMPANIES
809	INVESTMENT BANKS
810	KHUSHALI BANK
811	LEASING COMPANIES
812	MUDARBA COMPANIES
813	SME BANK
814	SPECIALIZED BANKS (ZTBL, IDBP, PPCB)
815	STATE BANK OF PAKISTAN
816	VENTURE CAPITAL COMPANIES

I	PRIVATE SECTOR (ECONOMIC GROUP)
817	Basic Metals
818	Beverages
819	Cement
820	Ceramics
821	Chemicals
822	Communications
823	Construction
824	Cosmetics
825	Electrical Machinery
826	Electronics
827	Fertilizers
828	Financial Business
829	Food

Code List No. 8
(Department Codes)

CODE	DEPARTMENT
830	Food Packaging
831	Leather and Leather Products
832	Machinery Other than Electrical
833	Metal Products
834	Mining & Quarrying
835	Oil & Gas Explorations
836	Paper & Pulp
837	Personal Services
838	Petro Chemicals
839	Petroleum Refining
840	Pharmaceuticals & OTC Products
841	Power
842	Rubber and Rubber Products
843	Social Services
844	Storage Facilities
845	Sugar
846	Textiles
847	Tobacco & Cigarettes
848	Tourism
849	Trade
850	Transport
851	Transport Equipment (Automobiles)
852	Others

Code List No.9

Units Code

Reporting Units (Category Wise)			
code	units	name	category
1	Square feet	Sq Ft	Area
2	Square meter	Sq Mt	Area
3	Square Centimet	Sq Mt	Area
4	Square kilomete	Sq km	Area
5	Square yard	Sq yd	Area
6	Dozen	Dz	Counts
7	Number	No	Counts
8	Thousand Nos	THNO	Counts
9	Pairs	Pair	Counts
10	Thousand Pairs	TH Pair	Counts
11	Yard	yd	Length
12	Kilometer	Km	Length
13	Meter	m	Length
14	Centimetre	c	Length
15	Mile	ml	Length
16	Feet	Ft	Length
17	Mega Watt	MW	Energy
34	British Thermal Unit	BTU	Energy
35	Metric Million British Thermal Unit	MMBTU	Energy
18	Kilowatt Hour	KWH	Energy
19	Gallon	gl	Volume
20	Barral	bbl	Volume
21	Liter	lt	Volume
22	Cubic Meter	m ³	Volume
23	Cubic Centimetr	Cm ³	Volume
24	Cubic Feet	Ft ³	Volume
25	Cubic yard	Yd ³	Volume
26	Pint	Pt	Volume
27	Quart	Qt	Volume
28	Kilogram	Kg	Weight
29	Gram	g	Weight
30	Ounce	Ou	Weight
31	Pound	Lb	Weight
32	Metric Ton	Mt	Weight
33	Carat	Carat	Weight

Code List No. 10
(Inco Terms Codes)

Code	Inco Term	Name
1	EXW	EX Works
2	FCA	Free Carrier
3	FAS	Free Alongside Ship
4	FOB	Free On Board
5	CFR	Cost & Freight
6	CIF	Cost, Insurance & Freight
7	CPT	Carriage Paid To
8	CIP	Carriage & Insurance Paid To
9	DAF	Delievered At Frontier
10	DES	Delievered Ex Ship
11	DDQ	Delievered Ex Quay
12	DDU	Delievered Duty Un Paid
13	DDP	Delievered Duty Paid

Code List No. 11 - Scheme

The list of codes and applicable schedules are as under.			
Codes	Description	Abbreviation in ITRS client application	Applicable Schedule
100	Non-Resident Rupee value Account	NRVA	E3/P3, E4/P4 & J/O-3; S-1: B, C, D(PUR/REC), D(SAL/PAY), F, G, H, M, O, P
110	Non-Resident Foreign Currency value Account	FCVA –Non-Resident	S-4: D(PUR/REC), D(SAL/PAY), H(PAK Rupee), L, M(PAK Rupee), O, P, R
120	Resident Foreign Currency value Account	FCVA Resident	
130	Foreign Currency Account under FE circular No. 25 of dated June 20, 1998	FE25	E3/P3, E4/P4 & J/O-3
140	Special Foreign Currency Account-Independent Power Producers	SFCA- IPPs	E3/P3, E4/P4 & J/O-3
150	Special Foreign Currency Account-Lending	SFCA- Lending	E3/P3, E4/P4 & J/O-3
160	Special Foreign Currency Account-Equity	SFCA- Equity	E3/P3, E4/P4 & J/O-3
170	Special Foreign Currency Account-Embassies	SFCA- Embassies	E3/P3, E4/P4 & J/O-3
180	Special Foreign Currency Account- Others	SFCA- Others	E3/P3, E4/P4 & J/O-3
190	Special Technology Zone Authority	STZA	E3/P3, E4/P4 & J/O-3
200	Freelancing (individuals only)	Freelancers	E3/P3, E4/P4 & J/O-3
210	Exporting IT entities (sole proprietorships, partnerships, companies etc.) registered with Pakistan Software Export Board (PSEB) or Pakistan Software Houses Association (P@SHA) or Importing IT companies from abroad.	IT companies	E3/P3, E4/P4 & J/O-3
220	Special Convertible Rupee Account	SCRA	E3/P3, E4/P4 & J/O-3
230	Export Retention Account: For reporting of export proceeds involving retention amount and outward payments from exporter's retention account (Para 12, 35, 36 & 37 of Chapter 12, FE Manual)	Export Retention Account	A-1/O-1, A-2/O-2, E3/P3, E4/P4 & J/O-3
240	Frozen Foreign Currency Accounts under FE circular no.12 of 29 th May 1998	Old FCA	E3/P3, E4/P4 & J/O-3
250	Non-Resident Rupee Account Non-Repatriable	NRAN	E3/P3, E4/P4 & J/O-3
260	Non-Resident Rupee Account Repatriable	NRAR	E3/P3, E4/P4 & J/O-3
270	Business to Business to Customer: For reporting of proceeds of B2B2C E-commerce exports (Para 39 of Chapter 12, FE Manual)	B2B2C	A-1/O-1, A-2/O-2
280	NRP Rupee Business Value Account	NRBVA	E3/P3, E4/P4 & J/O-3 S-1: B, C, D(PUR/REC), D(SAL/PAY), F, G, H, M, O, P S-4: D(PUR/REC), D(SAL/PAY), H(PAK Rupee), L, M(PAK Rupee), O, P, R
290	Foreign Currency Business Value Account	FCBVA	E3/P3, E4/P4 & J/O-3 S-1: B, C, D(PUR/REC), D(SAL/PAY), F, G, H, M, O, P S-4: D(PUR/REC), D(SAL/PAY), H(PAK Rupee), L, M(PAK Rupee), O, P, R
998	All other	General	A-1/O-1, A-2/O-2, E3/P3, E4/P4 & J/O-3 S-1: B, C, D(PUR/REC), D(SAL/PAY), F, G, H, M, O, P S-4: D(PUR/REC), D(SAL/PAY), H(PAK Rupee), L, M(PAK Rupee), O, P, R

Code List No. 12 - Sale Terms

Applicable for schedule A1/O1	
Code	Sales Term
50	LC - DA - Post shipment
60	LC - DP - Post shipment
70	Open Account - DA - Post shipment
80	Contract - DA - Post shipment
90	Contract - DP - Post shipment

Applicable for schedule E2/P2	
Code	Sales Term
10	LC - Advance Payment
20	Contract - Advance payment
50	LC - DA - Post shipment
60	LC - DP - Post shipment
70	Open Account - DA - Post shipment
80	Contract - DA - Post shipment
90	Contract - DP - Post shipment

Applicable for schedule A5	
Code	Sales Term
50	LC - DA - Post shipment
60	LC - DP - Post shipment

STATEMENT S -I
(Foreign Currency)

(For SBP use only)

Statement of transactions for the period ended: _____

Authorised Dealer: _____

Currency: _____

Country: _____

PURCHASES	For State Bank's Use	Amount		
		Million	Th.	Units
1. Exports (Schedule 'A-1/A-2/A-3')	8880			
2. Receipts other than Exports covered by Form 'R' and IRV (Schedule 'J/o-3')	9991			
Sub-Total				
Exchange Transfers and Adjustments:-				
3. Purchases from overseas branches and correspondents for credit of the rupee equivalent to non-resident bank rupee account (Schedule 'H')	6010			
4. Purchases against sales of other foreign currencies (Schedule 'B')	6011			
5. Purchases from other Authorised Dealers and Branches in Pakistan maintaining a separate currency position (Schedule 'C')	6012			
6 Purchases from other Exchange Companies in Pakistan maintaining a separate currency position	6017			
7 Purchases from State Bank of Pakistan (Schedule 'D')	6013			
8 Branch transactions adjusted through this account (Schedule 'O')	6014			
9 Payments on account of others (For State Bank of Pakistan's use only)	6015			
TOTAL				
* Opening Balance (Cr.)				
Trade Nostro	6210			
Currency & Deposits Nostro	6211			
* Closing Balance (Dr.)				

Trade Nostro	6410			
Currency & Deposits Nostro	6411			
GRAND TOTAL				

S A L E S

1. Imports (Schedule 'E-2/EL-2/EI-3')	0000			
2. Travel (Schedule 'E-3')	1001			
3. Miscellaneous (Schedule 'E-4/P-4')	1002			
Sub-Total				
Exchange Transfers and Adjustments:-				
4. Sales of foreign currencies to the debit of non-resident bank account**	2010			
5. Sales against purchases of foreign currencies (Schedule 'F')	2011			
6. Sales to other Authorised Dealers and Branches in Pakistan maintaining a separate currency position (Schedule 'G')	2012			
7. Sales to State Banks (Schedule 'D')	2013			
8. Branch transactions adjusted through this account (Schedule 'P')	2015			
9. Receipts on account of others (For State Bank of Pakistan's use only)	2014			
TOTAL				
* Opening Balance (Dr.)				
Trade Nostro	2210			
Currency & Deposits Nostro	2211			
* Closing Balance (Cr.)				
Trade Nostro	2410			
Currency & Deposits Nostro	2411			
GRAND TOTAL				

** Total of currency must agree with those reported on Schedule 'M' attached to S-4 Statement

* Delete not applicable

Stamp and Signature of Authorised Dealer

STATEMENT S -4

(Rupee Account of Non-resident Bank Branches and Correspondents)

(For SBP use only)

Statement of transactions for the period ended: _____

Authorised Dealer: _____

Currency: _____

Country: _____

DEBITS i.e. RECEIPTS	For State Bank's Use	Amount		
		Million	Th.	Units
1. Exports (Schedule 'A-1/A-2')	8880			
2. Receipts other than Exports covered by Form 'R' and IRV (Schedule 'J/o-3')	9991			
Sub-Total				
Exchange Transfers and Adjustments:-				
3. Debit against transfers to other Non-resident Accounts (Schedule 'L')	7010			
4. Debit against sales of foreign currencies (Schedule 'M')	7011			
5. Debit to RBI Account at SBP (Schedule 'D')	7012			
6. Branch transactions adjusted through this account (Schedule 'O')	7013			
7. Payments on account of others (For State Bank of Pakistan's use only)	7014			
TOTAL				
* Opening Balance (Dr.)	7210			
* Closing Balance (Cr.)	7410			
GRAND TOTAL				

CREDITS i.e. PAYMENTS

1. Imports (Schedule 'E-2')	0000			
2. Travel (Schedule 'E-3')	1001			
3. Miscellaneous (Schedule 'E-4')	1002			
Sub-Total				

Exchange Transfers and Adjustments:-				
4. Credit against transfers from other of Non-resident account (Schedule 'R')		3010		
5. Credit against purchases of foreign currencies**		3011		
6. Credit from RBI Account at SBP (Schedule 'D')		3012		
7. Branch transactions adjusted through this account (Schedule 'P')		3014		
8. Receipts on account of others (For State Bank of Pakistan's use only)		3013		
	TOTAL			
	* Opening Balance (Cr.)	3210		
	* Closing Balance (Dr.)	3410		
	GRAND TOTAL			

** Total of currency must agree with the rupee amounts on Schedule 'H' attached to S-1 Statement

* Delete not applicable

Stamp and Signature of Authorised Dealer

STATEMENT S -6

(Foreign Currency Notes)

(For SBP use only)

Statement for the period ended: _____

Authorised Dealer: _____

Currency: _____

Country: _____

PURCHASES	For State Bank's Use	Amount		
		Million	Th.	Units
1. Cash Exports (Schedule A-1 & Schedule A-2)	8880			
2. From Public covered by Form R and IRV (Schedule 'J')	9991			
3. Purchases from banks in Pakistan (Schedule 'C' attached)	6012			
4 Purchases from Exchange Companies in Pakistan	6018			
5 Contra to Purchases from abroad	6016			
TOTAL				

6 Opening Balance (Cr.)				
Trade Nostro	6225			
Currency & Deposits Nostro	6226			
GRAND TOTAL				

S A L E S

1. Sales to Public (Schedules 'E-3/E-4')	1001			
2. Sales to Banks in Pakistan (Schedule 'G')	2012			
3. Contra to Sales abroad	2016			
TOTAL				
4. Closing Balance (Cr.)				
Trade Nostro	2425			
Currency & Deposits Nostro	2426			
GRAND TOTAL				

Stamp and Signature of Authorised Dealer

SCHEDULE A-I/O-I

Export(Realized)

PERIOD :

AUTHORISED DEALER :

CURRENCY :

Sr. No.	Sr. No. E Form	Unit	Quantity	Price Per Unit	Amount			Code Number		Inco Terms
					Million	Th.	Units	Country	Commodity	
Total										

Checked By:--

Coded By:--

Stamp and Signature of Authorised Dealer

SCHEDULE A-2/O-2
Export(Advance Receipt/Cash)

PERIOD :
AUTHORISED DEALER :
CURRENCY :

Sr. No.	Sr. No. APV	Unit	Quantity	Price Per Unit	Amount			Code Number		Inco Terms
					Million	Th.	Units	Country	Commodity	
Total										

Checked By:--

Coded By:--

Stamp and Signature of Authorised Dealer

SCHEDULE A-3/O-3
Re-Export

PERIOD :

AUTHORISED DEALER :

CURRENCY :

Sr. No.	Sr. No. E Form / APV	Unit	Quantity	Price Per Unit	Amount			Code Number		Inco Terms
					Million	Th.	Units	Country	Commodity	
Total										

Checked By:--

Coded By:--

Stamp and Signature of Authorised Dealer

**SCHEDULE A-4/O-4
Utilizations(Shipments)**

PERIOD :
AUTHORISED DEALER :
CURRENCY :

Sr. No.	Sr. No. APV	Unit	Quantity	Price Per Unit	Amount			Code Number		Inco Terms
					Million	Th.	Units	Country	Commodity	
Total										

Checked By:--

Coded By:--

Stamp and Signature of Authorised Dealer

SCHEDULE 'H'

**DETAILS OF PURCHASES OF FOREIGN CURRENCIES FROM OVERSEAS
BANK BRANCHES AND CORRESPONDENTS AGAINST CREDIT TO
NON-RESIDENT RUPEE ACCOUNT**

(For SBP use only)

PERIOD : _____

AUTHORISED DEALER : _____

CURRENCY PURCHASED: _____

N.R Rs.

1	9
---	---

Name and address of overseas bank/Correspondent to whose account the rupee equivalent is	* Foreign Currency Amount			@ Country Code	Purpose	** Rupee Amount			Purpose
	Million	Th.	Units			Million	Th.	Units	
					6010				3011
Total									

* Total of foreign currency will agree with the amount listed against item '3' of purchase side of the relevant S-I statement.

** Total of Rupee amount will be entered against item '5' of sale side of S-4/S-5 statement

@ Code number of the country from whom foreign currency is purchased should be given.

Stamp and Signature of Authorised Dealer

SCHEDULE E-2/P-2
Imports

PERIOD :

AUTHORISED DEALER :

CURRENCY :

Date Duplicate Received	I. Form No.	Unit	Quantity	Price Per Unit	Amount in Currency			Code Number			Inco Terms
					Million	Th.	Units	Country	Commodity	Department	
Total											

Checked By:--

Coded By:--

Stamp and Signature of Authorised Dealer

SCHEDULE 'M'

**DETAILS OF SALE OF FOREIGN CURRENCIES TO OVERSEAS BANK'S
BRANCHES AND CORRESPONDENTS AGAINST DEBIT TO
NON-RESIDENT RUPEE ACCOUNT**

(For SBP use only)

PERIOD : _____

AUTHORISED DEALER : _____

CURRENCY : Non-resident Rupees

1	9
---	---

FOREIGN CURRENCY: _____

Name and address of the bank branch and correspondent whose account is debited.	* Rupee Amount			@ Country Code	Purpose	Foreign Currency Amount			Purpose
	Million	Th.	Units			Million	Th.	Units	
					7011				2010
Total									

* Total of Rupee amount will be entered against item '4' of Receipt side of the relevant S-4/S-5 statements.

** Foreign currency amount must agree with the amount listed against item '4' of sale side of the relevant S-1

@ Code number of the country to whom foreign currency is sold should be given.

Stamp and Signature of Authorised Dealer

SCHEDULE 'N'

BALANCE IN THE RUPEE ACCOUNT OF NON-REDIDENT BANKS

(For SBP use only)

PERIOD : _____

AUTHORISED DEALER : _____

CURRENCY : _____

Name and address of the bank	Amount			Type of Balance (Credit/Debit)	For Statre Bank use	
	Million	Th.	Units		Country	* Purpose
Total						

* In case of credit balance use Purpose Code 7410 and for debit balance use the Code No. 3410

Stamp and Signature of the Authorised Dealer

